

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 01010  
Form R0418**

Alcona Community Schools  
51 N BARLOW RD  
HARRISVILLE, MI 48740

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	462,838.23	1,376,919.44	1,376,919.44
2021-2022 Fixed Carry Forward	25,706.67	0.00	-88,313.22
Total Indirect Costs	437,131.56	1,376,919.44	1,465,232.66
2021-2022 Direct Costs	9,443,414.09	8,529,332.88	8,529,332.88
2023-2024 Rate	4.63*	16.14*	17.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,720,642.22	9,792,249.94	9,792,249.94
Indirect costs based on rate ** multiplied by actual direct costs	496,365.73	1,468,837.49	1,682,308.54
2023-2024 Actual Indirect Costs	749,823.23	1,678,215.51	1,678,215.51
2021-2022 Fixed Carry Forward	25,706.67	0.00	-88,313.22
Total Indirect Costs	724,116.56	1,678,215.51	1,766,528.73
Over/(Under) Recovery	-227,750.83	0.00	-84,220.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	749,823.23	1,678,215.51	1,678,215.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-227,750.83	0.00	-84,220.19
Total Projected Indirect 2025-2026 (Numerator)	977,574.06	1,678,215.51	1,762,435.70
Direct Costs	10,720,642.22	9,792,249.94	9,792,249.94
Rate for 2025-2026 **	9.12*	17.14*	18.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 02010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	71,213.84	147,378.22	147,378.22
2021-2022 Fixed Carry Forward	36,425.27	0.00	0.00
Total Indirect Costs	34,788.57	147,378.22	147,378.22
2021-2022 Direct Costs	921,868.04	845,703.66	845,703.66
2023-2024 Rate	3.77*	17.43*	17.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	831,166.29	725,405.81	725,405.81
Indirect costs based on rate ** multiplied by actual direct costs	31,334.97	108,810.87	126,438.23
2023-2024 Actual Indirect Costs	63,816.07	169,576.55	169,576.55
2021-2022 Fixed Carry Forward	36,425.27	0.00	0.00
Total Indirect Costs	27,390.80	169,576.55	169,576.55
Over/(Under) Recovery	3,944.17	0.00	-43,138.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	63,816.07	169,576.55	169,576.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,944.17	0.00	-43,138.32
Total Projected Indirect 2025-2026 (Numerator)	59,871.90	169,576.55	212,714.87
Direct Costs	831,166.29	725,405.81	725,405.81
Rate for 2025-2026 **	7.20*	23.38*	29.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 02020  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	33,999.96	174,281.57	174,281.57
2021-2022 Fixed Carry Forward	11,440.59	0.00	-2,427.28
Total Indirect Costs	22,559.37	174,281.57	176,708.85
2021-2022 Direct Costs	1,127,929.24	987,647.63	987,647.63
2023-2024 Rate	2.00*	17.65*	17.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,488,532.00	1,288,942.77	1,288,942.77
Indirect costs based on rate ** multiplied by actual direct costs	29,770.64	193,341.42	230,591.86
2023-2024 Actual Indirect Costs	44,175.77	243,765.00	243,765.00
2021-2022 Fixed Carry Forward	11,440.59	0.00	-2,427.28
Total Indirect Costs	32,735.18	243,765.00	246,192.28
Over/(Under) Recovery	-2,964.54	0.00	-15,600.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	44,175.77	243,765.00	243,765.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,964.54	0.00	-15,600.42
Total Projected Indirect 2025-2026 (Numerator)	47,140.31	243,765.00	259,365.42
Direct Costs	1,488,532.00	1,288,942.77	1,288,942.77
Rate for 2025-2026 **	3.17*	18.91*	20.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 02070  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	453,260.88	1,121,616.91	1,121,616.91
2021-2022 Fixed Carry Forward	-69,740.33	0.00	4,744.73
Total Indirect Costs	523,001.21	1,121,616.91	1,116,872.18
2021-2022 Direct Costs	7,860,107.81	7,191,751.78	7,191,751.78
2023-2024 Rate	6.65*	15.60*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,124,580.03	8,361,061.17	8,361,061.17
Indirect costs based on rate ** multiplied by actual direct costs	606,784.57	1,254,159.18	1,298,472.80
2023-2024 Actual Indirect Costs	531,579.24	1,295,098.10	1,295,098.10
2021-2022 Fixed Carry Forward	-69,740.33	0.00	4,744.73
Total Indirect Costs	601,319.57	1,295,098.10	1,290,353.37
Over/(Under) Recovery	5,465.00	0.00	8,119.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	531,579.24	1,295,098.10	1,295,098.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	5,465.00	0.00	8,119.43
Total Projected Indirect 2025-2026 (Numerator)	526,114.24	1,295,098.10	1,286,978.67
Direct Costs	9,124,580.03	8,361,061.17	8,361,061.17
Rate for 2025-2026 **	5.77*	15.49*	15.39**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 02080  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	219,940.14	467,837.55	467,837.55
2021-2022 Fixed Carry Forward	5,709.87	54,764.11	54,706.56
Total Indirect Costs	214,230.27	413,073.44	413,130.99
2021-2022 Direct Costs	4,180,096.65	3,932,199.24	3,932,199.24
2023-2024 Rate	5.13*	10.50*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,900,993.26	4,503,991.09	4,503,991.09
Indirect costs based on rate ** multiplied by actual direct costs	251,420.95	472,919.06	473,369.46
2023-2024 Actual Indirect Costs	284,361.14	681,363.31	681,363.31
2021-2022 Fixed Carry Forward	5,709.87	54,764.11	54,706.56
Total Indirect Costs	278,651.27	626,599.20	626,656.75
Over/(Under) Recovery	-27,230.32	-153,680.14	-153,287.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	284,361.14	681,363.31	681,363.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,230.32	-153,680.14	-153,287.29
Total Projected Indirect 2025-2026 (Numerator)	311,591.46	835,043.45	834,650.60
Direct Costs	4,900,993.26	4,503,991.09	4,503,991.09
Rate for 2025-2026 **	6.36*	18.54*	18.53**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,260,914.50	4,684,693.40	4,684,693.40
2021-2022 Fixed Carry Forward	228,778.35	0.00	0.00
Total Indirect Costs	2,032,136.15	4,684,693.40	4,684,693.40
2021-2022 Direct Costs	21,341,455.75	18,917,676.85	18,917,676.85
2023-2024 Rate	9.52*	24.76*	24.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,571,937.31	22,862,723.65	22,862,723.65
Indirect costs based on rate ** multiplied by actual direct costs	2,434,448.43	3,429,408.55	5,660,810.38
2023-2024 Actual Indirect Costs	2,269,962.55	4,979,176.21	4,979,176.21
2021-2022 Fixed Carry Forward	228,778.35	0.00	0.00
Total Indirect Costs	2,041,184.20	4,979,176.21	4,979,176.21
Over/(Under) Recovery	393,264.23	0.00	681,634.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,269,962.55	4,979,176.21	4,979,176.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	393,264.23	0.00	681,634.17
Total Projected Indirect 2025-2026 (Numerator)	1,876,698.32	4,979,176.21	4,297,542.04
Direct Costs	25,571,937.31	22,862,723.65	22,862,723.65
Rate for 2025-2026 **	7.34*	21.78*	18.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03010  
Form R0418**

Plainwell Community Schools  
600 SCHOOL DR  
PLAINWELL, MI 49080

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,003,709.56	4,245,676.44	4,245,676.44
2021-2022 Fixed Carry Forward	-202,434.09	-542,394.91	-577,951.49
Total Indirect Costs	1,206,143.65	4,788,071.35	4,823,627.93
2021-2022 Direct Costs	30,019,129.04	26,777,162.16	26,777,162.16
2023-2024 Rate	4.02*	17.88*	18.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,858,162.70	30,730,788.69	30,730,788.69
Indirect costs based on rate ** multiplied by actual direct costs	1,401,298.14	4,609,618.30	5,534,615.04
2023-2024 Actual Indirect Costs	1,235,634.45	5,363,008.46	5,363,008.46
2021-2022 Fixed Carry Forward	-202,434.09	-542,394.91	-577,951.49
Total Indirect Costs	1,438,068.54	5,905,403.37	5,940,959.95
Over/(Under) Recovery	-36,770.40	0.00	-406,344.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,235,634.45	5,363,008.46	5,363,008.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-36,770.40	0.00	-406,344.91
Total Projected Indirect 2025-2026 (Numerator)	1,272,404.85	5,363,008.46	5,769,353.37
Direct Costs	34,858,162.70	30,730,788.69	30,730,788.69
Rate for 2025-2026 **	3.65*	17.45*	18.77**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03020  
Form R0418**

Otsego Public Schools  
400 SHERWOOD ST  
OTSEGO, MI 49078

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	818,917.49	3,561,526.28	3,561,526.28
2021-2022 Fixed Carry Forward	55,454.14	30,083.96	-95,360.65
Total Indirect Costs	763,463.35	3,531,442.32	3,656,886.93
2021-2022 Direct Costs	28,125,013.31	25,382,404.52	25,382,404.52
2023-2024 Rate	2.71*	13.91*	14.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,663,917.09	29,510,553.31	29,510,553.31
Indirect costs based on rate ** multiplied by actual direct costs	885,192.15	4,104,917.97	4,252,470.73
2023-2024 Actual Indirect Costs	1,093,850.21	4,247,213.99	4,247,213.99
2021-2022 Fixed Carry Forward	55,454.14	30,083.96	-95,360.65
Total Indirect Costs	1,038,396.07	4,217,130.03	4,342,574.64
Over/(Under) Recovery	-153,203.92	-112,212.06	-90,103.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,093,850.21	4,247,213.99	4,247,213.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-153,203.92	-112,212.06	-90,103.91
Total Projected Indirect 2025-2026 (Numerator)	1,247,054.13	4,359,426.05	4,337,317.90
Direct Costs	32,663,917.09	29,510,553.31	29,510,553.31
Rate for 2025-2026 **	3.82*	14.77*	14.70**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03030  
Form R0418**

Allegan Public Schools  
550 5TH ST  
ALLEGAN, MI 49010

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	501,091.10	3,251,064.22	3,251,064.22
2021-2022 Fixed Carry Forward	22,817.59	-26,168.38	-25,807.99
Total Indirect Costs	478,273.51	3,277,232.60	3,276,872.21
2021-2022 Direct Costs	28,581,630.47	25,831,657.35	25,831,657.35
2023-2024 Rate	1.67*	12.69*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	29,809,251.36	26,511,333.33	26,511,333.33
Indirect costs based on rate ** multiplied by actual direct costs	497,814.50	3,364,288.20	3,364,288.20
2023-2024 Actual Indirect Costs	841,263.07	4,139,181.10	4,139,181.10
2021-2022 Fixed Carry Forward	22,817.59	-26,168.38	-25,807.99
Total Indirect Costs	818,445.48	4,165,349.48	4,164,989.09
Over/(Under) Recovery	-320,630.98	-801,061.28	-800,700.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	841,263.07	4,139,181.10	4,139,181.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-320,630.98	-801,061.28	-800,700.89
Total Projected Indirect 2025-2026 (Numerator)	1,161,894.05	4,940,242.38	4,939,881.99
Direct Costs	29,809,251.36	26,511,333.33	26,511,333.33
Rate for 2025-2026 **	3.90*	18.63*	18.63**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03040  
Form R0418**

Wayland Union Schools  
850 E SUPERIOR ST  
WAYLAND, MI 49348

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,298,801.29	3,782,079.66	3,782,079.66
2021-2022 Fixed Carry Forward	-175,630.51	153,500.19	153,604.26
Total Indirect Costs	1,474,431.80	3,628,579.47	3,628,475.40
2021-2022 Direct Costs	34,475,501.49	31,992,223.12	31,992,223.12
2023-2024 Rate	4.28*	11.34*	11.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,923,764.14	35,773,853.54	35,773,853.54
Indirect costs based on rate ** multiplied by actual direct costs	1,665,937.11	4,056,754.99	4,056,754.99
2023-2024 Actual Indirect Costs	1,445,974.10	4,595,884.70	4,595,884.70
2021-2022 Fixed Carry Forward	-175,630.51	153,500.19	153,604.26
Total Indirect Costs	1,621,604.61	4,442,384.51	4,442,280.44
Over/(Under) Recovery	44,332.50	-385,629.52	-385,525.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,445,974.10	4,595,884.70	4,595,884.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	44,332.50	-385,629.52	-385,525.45
Total Projected Indirect 2025-2026 (Numerator)	1,401,641.60	4,981,514.22	4,981,410.15
Direct Costs	38,923,764.14	35,773,853.54	35,773,853.54
Rate for 2025-2026 **	3.60*	13.93*	13.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	600,926.31	2,846,727.89	2,846,727.89
2021-2022 Fixed Carry Forward	61,946.43	0.00	-88,117.76
Total Indirect Costs	538,979.88	2,846,727.89	2,934,845.65
2021-2022 Direct Costs	16,052,613.55	13,806,811.97	13,806,811.97
2023-2024 Rate	3.36*	20.62*	21.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,876,143.41	16,523,027.01	16,523,027.01
Indirect costs based on rate ** multiplied by actual direct costs	634,238.42	2,478,454.05	3,512,795.54
2023-2024 Actual Indirect Costs	701,862.77	3,054,979.17	3,054,979.17
2021-2022 Fixed Carry Forward	61,946.43	0.00	-88,117.76
Total Indirect Costs	639,916.34	3,054,979.17	3,143,096.93
Over/(Under) Recovery	-5,677.92	0.00	369,698.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	701,862.77	3,054,979.17	3,054,979.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,677.92	0.00	369,698.61
Total Projected Indirect 2025-2026 (Numerator)	707,540.69	3,054,979.17	2,685,280.56
Direct Costs	18,876,143.41	16,523,027.01	16,523,027.01
Rate for 2025-2026 **	3.75*	18.49*	16.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03060  
Form R0418**

Martin Public Schools  
1556 CHALMERS  
MARTIN, MI 49070

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	426,202.88	999,252.23	999,252.23
2021-2022 Fixed Carry Forward	13,663.75	0.00	6,704.55
Total Indirect Costs	412,539.13	999,252.23	992,547.68
2021-2022 Direct Costs	7,051,691.16	6,478,641.81	6,478,641.81
2023-2024 Rate	5.85*	15.42*	15.32**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,995,006.48	7,201,908.53	7,201,908.53
Indirect costs based on rate ** multiplied by actual direct costs	467,707.88	1,080,286.28	1,103,332.39
2023-2024 Actual Indirect Costs	467,342.12	1,260,440.07	1,260,440.07
2021-2022 Fixed Carry Forward	13,663.75	0.00	6,704.55
Total Indirect Costs	453,678.37	1,260,440.07	1,253,735.52
Over/(Under) Recovery	14,029.51	0.00	-150,403.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	467,342.12	1,260,440.07	1,260,440.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,029.51	0.00	-150,403.13
Total Projected Indirect 2025-2026 (Numerator)	453,312.61	1,260,440.07	1,410,843.20
Direct Costs	7,995,006.48	7,201,908.53	7,201,908.53
Rate for 2025-2026 **	5.67*	17.50*	19.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03070  
Form R0418**

Hopkins Public Schools  
400 S CLARK ST  
HOPKINS, MI 49328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	634,956.82	2,279,114.77	2,279,114.77
2021-2022 Fixed Carry Forward	104,625.73	0.00	254,391.51
Total Indirect Costs	530,331.09	2,279,114.77	2,024,723.26
2021-2022 Direct Costs	17,684,869.22	16,040,711.27	16,040,711.27
2023-2024 Rate	3.00*	14.21*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,663,695.54	17,773,571.95	17,773,571.95
Indirect costs based on rate ** multiplied by actual direct costs	589,910.87	2,525,624.57	2,243,024.78
2023-2024 Actual Indirect Costs	791,590.95	2,681,714.54	2,681,714.54
2021-2022 Fixed Carry Forward	104,625.73	0.00	254,391.51
Total Indirect Costs	686,965.22	2,681,714.54	2,427,323.03
Over/(Under) Recovery	-97,054.35	-156,089.97	-184,298.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	791,590.95	2,681,714.54	2,681,714.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-97,054.35	-156,089.97	-184,298.25
Total Projected Indirect 2025-2026 (Numerator)	888,645.30	2,837,804.51	2,866,012.79
Direct Costs	19,663,695.54	17,773,571.95	17,773,571.95
Rate for 2025-2026 **	4.52*	15.97*	16.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03080  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	527,617.61	1,380,016.53	1,380,016.53
2021-2022 Fixed Carry Forward	-71,075.73	-191,844.46	-191,516.64
Total Indirect Costs	598,693.34	1,571,860.99	1,571,533.17
2021-2022 Direct Costs	11,028,451.56	10,176,052.64	10,176,052.64
2023-2024 Rate	5.43*	15.45*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,042,829.47	11,199,646.48	11,199,646.48
Indirect costs based on rate ** multiplied by actual direct costs	653,925.64	1,679,946.97	1,729,225.42
2023-2024 Actual Indirect Costs	571,522.60	1,414,705.59	1,414,705.59
2021-2022 Fixed Carry Forward	-71,075.73	-191,844.46	-191,516.64
Total Indirect Costs	642,598.33	1,606,550.05	1,606,222.23
Over/(Under) Recovery	11,327.31	0.00	123,003.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	571,522.60	1,414,705.59	1,414,705.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	11,327.31	0.00	123,003.19
Total Projected Indirect 2025-2026 (Numerator)	560,195.29	1,414,705.59	1,291,702.40
Direct Costs	12,042,829.47	11,199,646.48	11,199,646.48
Rate for 2025-2026 **	4.65*	12.63*	11.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03100  
Form R0418**

Hamilton Community Schools  
4815 136TH AVE  
HAMILTON, MI 49419

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	903,901.20	3,367,944.85	3,367,944.85
2021-2022 Fixed Carry Forward	-223,638.32	-21,559.43	-24,083.52
Total Indirect Costs	1,127,539.52	3,389,504.28	3,392,028.37
2021-2022 Direct Costs	34,485,013.88	32,020,970.23	32,020,970.23
2023-2024 Rate	3.27*	10.59*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,498,670.35	35,916,903.66	35,916,903.66
Indirect costs based on rate ** multiplied by actual direct costs	1,258,906.52	3,803,600.10	3,803,600.10
2023-2024 Actual Indirect Costs	968,616.23	3,550,382.92	3,550,382.92
2021-2022 Fixed Carry Forward	-223,638.32	-21,559.43	-24,083.52
Total Indirect Costs	1,192,254.55	3,571,942.35	3,574,466.44
Over/(Under) Recovery	66,651.97	231,657.75	229,133.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	968,616.23	3,550,382.92	3,550,382.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	66,651.97	231,657.75	229,133.66
Total Projected Indirect 2025-2026 (Numerator)	901,964.26	3,318,725.17	3,321,249.26
Direct Costs	38,498,670.35	35,916,903.66	35,916,903.66
Rate for 2025-2026 **	2.34*	9.24*	9.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03440  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	37,186.12	198,748.61	198,748.61
2021-2022 Fixed Carry Forward	87.76	0.00	0.00
Total Indirect Costs	37,098.36	198,748.61	198,748.61
2021-2022 Direct Costs	656,447.79	494,885.30	494,885.30
2023-2024 Rate	5.65*	40.16*	40.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	742,510.17	488,905.38	488,905.38
Indirect costs based on rate ** multiplied by actual direct costs	41,951.82	73,335.81	122,226.35
2023-2024 Actual Indirect Costs	58,638.08	312,242.87	312,242.87
2021-2022 Fixed Carry Forward	87.76	0.00	0.00
Total Indirect Costs	58,550.32	312,242.87	312,242.87
Over/(Under) Recovery	-16,598.50	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	58,638.08	312,242.87	312,242.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-16,598.50	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	75,236.58	312,242.87	312,242.87
Direct Costs	742,510.17	488,905.38	488,905.38
Rate for 2025-2026 **	10.13*	63.87*	63.87**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03900  
Form R0418**

Innocademy Allegan Campus  
2611 56TH ST  
FENNVILLE, MI 49408

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	21,971.17	114,206.32	114,206.32
2021-2022 Fixed Carry Forward	6,058.88	0.00	49,987.44
Total Indirect Costs	15,912.29	114,206.32	64,218.88
2021-2022 Direct Costs	989,959.37	897,724.22	897,724.22
2023-2024 Rate	1.61*	12.72*	7.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,203,034.74	1,079,537.15	1,079,537.15
Indirect costs based on rate ** multiplied by actual direct costs	19,368.86	137,317.13	77,186.91
2023-2024 Actual Indirect Costs	36,161.70	159,659.29	159,659.29
2021-2022 Fixed Carry Forward	6,058.88	0.00	49,987.44
Total Indirect Costs	30,102.82	159,659.29	109,671.85
Over/(Under) Recovery	-10,733.96	-22,342.16	-32,484.94

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	36,161.70	159,659.29	159,659.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-10,733.96	-22,342.16	-32,484.94
Total Projected Indirect 2025-2026 (Numerator)	46,895.66	182,001.45	192,144.23
Direct Costs	1,203,034.74	1,079,537.15	1,079,537.15
Rate for 2025-2026 **	3.90*	16.86*	17.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 03902  
Form R0418**

Outlook Academy  
310 THOMAS ST  
ALLEGAN, MI 49010

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	38,419.20	104,522.40	104,522.40
2021-2022 Fixed Carry Forward	-3,366.92	0.00	3,050.79
Total Indirect Costs	41,786.12	104,522.40	101,471.61
2021-2022 Direct Costs	1,015,261.35	949,158.15	949,158.15
2023-2024 Rate	4.12*	11.01*	10.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,209,438.06	1,130,383.01	1,130,383.01
Indirect costs based on rate ** multiplied by actual direct costs	49,828.85	124,455.17	120,837.94
2023-2024 Actual Indirect Costs	46,789.00	125,844.05	125,844.05
2021-2022 Fixed Carry Forward	-3,366.92	0.00	3,050.79
Total Indirect Costs	50,155.92	125,844.05	122,793.26
Over/(Under) Recovery	-327.07	-1,388.88	-1,955.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	46,789.00	125,844.05	125,844.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-327.07	-1,388.88	-1,955.32
Total Projected Indirect 2025-2026 (Numerator)	47,116.07	127,232.93	127,799.37
Direct Costs	1,209,438.06	1,130,383.01	1,130,383.01
Rate for 2025-2026 **	3.90*	11.26*	11.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 04000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	847,011.47	1,091,253.85	1,091,253.85
2021-2022 Fixed Carry Forward	-124,651.42	-81,083.52	-80,851.47
Total Indirect Costs	971,662.89	1,172,337.37	1,172,105.32
2021-2022 Direct Costs	7,264,189.10	7,019,946.72	7,019,946.72
2023-2024 Rate	13.38*	16.70*	16.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,228,221.44	9,856,487.81	9,856,487.81
Indirect costs based on rate ** multiplied by actual direct costs	1,368,536.03	1,478,473.17	1,646,033.46
2023-2024 Actual Indirect Costs	1,091,958.62	1,463,692.25	1,463,692.25
2021-2022 Fixed Carry Forward	-124,651.42	-81,083.52	-80,851.47
Total Indirect Costs	1,216,610.04	1,544,775.77	1,544,543.72
Over/(Under) Recovery	151,925.99	0.00	101,489.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,091,958.62	1,463,692.25	1,463,692.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	151,925.99	0.00	101,489.74
Total Projected Indirect 2025-2026 (Numerator)	940,032.63	1,463,692.25	1,362,202.51
Direct Costs	10,228,221.44	9,856,487.81	9,856,487.81
Rate for 2025-2026 **	9.19*	14.85*	13.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 04010  
Form R0418**

Alpena Public Schools  
2373 GORDON RD  
ALPENA, MI 49707

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,595,058.92	5,735,075.74	5,735,075.74
2021-2022 Fixed Carry Forward	6,335.90	0.00	-170,924.62
Total Indirect Costs	1,588,723.02	5,735,075.74	5,906,000.36
2021-2022 Direct Costs	40,138,895.56	35,850,191.28	35,850,191.28
2023-2024 Rate	3.96*	16.00*	16.47**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,170,218.75	44,403,144.11	44,403,144.11
Indirect costs based on rate ** multiplied by actual direct costs	1,947,140.66	6,660,471.62	7,313,197.83
2023-2024 Actual Indirect Costs	2,178,205.36	6,763,809.58	6,763,809.58
2021-2022 Fixed Carry Forward	6,335.90	0.00	-170,924.62
Total Indirect Costs	2,171,869.46	6,763,809.58	6,934,734.20
Over/(Under) Recovery	-224,728.80	0.00	378,463.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,178,205.36	6,763,809.58	6,763,809.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-224,728.80	0.00	378,463.63
Total Projected Indirect 2025-2026 (Numerator)	2,402,934.16	6,763,809.58	6,385,345.95
Direct Costs	49,170,218.75	44,403,144.11	44,403,144.11
Rate for 2025-2026 **	4.89*	15.23*	14.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 05010  
Form R0418**

Alba Public Schools  
5935 ELM ST  
ELMIRA, MI 49730

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	62,457.90	315,288.24	315,288.24
2021-2022 Fixed Carry Forward	-4,861.01	0.00	-80,996.88
Total Indirect Costs	67,318.91	315,288.24	396,285.12
2021-2022 Direct Costs	1,303,464.26	1,050,633.92	1,050,633.92
2023-2024 Rate	5.16*	30.01*	37.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,652,559.46	1,338,336.58	1,338,336.58
Indirect costs based on rate ** multiplied by actual direct costs	85,272.07	200,750.49	334,584.15
2023-2024 Actual Indirect Costs	65,600.43	379,823.31	379,823.31
2021-2022 Fixed Carry Forward	-4,861.01	0.00	-80,996.88
Total Indirect Costs	70,461.44	379,823.31	460,820.19
Over/(Under) Recovery	14,810.63	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	65,600.43	379,823.31	379,823.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,810.63	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	50,789.80	379,823.31	379,823.31
Direct Costs	1,652,559.46	1,338,336.58	1,338,336.58
Rate for 2025-2026 **	3.07*	28.38*	28.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 05035  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	73,244.60	623,667.28	623,667.28
2021-2022 Fixed Carry Forward	41,904.69	0.00	46,838.33
Total Indirect Costs	31,339.91	623,667.28	576,828.95
2021-2022 Direct Costs	4,838,205.46	4,287,782.78	4,287,782.78
2023-2024 Rate	0.65*	14.55*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,943,670.24	5,455,422.45	5,455,422.45
Indirect costs based on rate ** multiplied by actual direct costs	38,633.86	793,763.97	733,754.32
2023-2024 Actual Indirect Costs	70,344.79	558,592.58	558,592.58
2021-2022 Fixed Carry Forward	41,904.69	0.00	46,838.33
Total Indirect Costs	28,440.10	558,592.58	511,754.25
Over/(Under) Recovery	10,193.76	235,171.39	222,000.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	70,344.79	558,592.58	558,592.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,193.76	235,171.39	222,000.07
Total Projected Indirect 2025-2026 (Numerator)	60,151.03	323,421.19	336,592.51
Direct Costs	5,943,670.24	5,455,422.45	5,455,422.45
Rate for 2025-2026 **	1.01*	5.93*	6.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 05040  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	107,990.29	1,010,507.79	1,010,507.79
2021-2022 Fixed Carry Forward	-2,242.38	0.00	-345,686.79
Total Indirect Costs	110,232.67	1,010,507.79	1,356,194.58
2021-2022 Direct Costs	5,164,807.47	4,262,289.97	4,262,289.97
2023-2024 Rate	2.13*	23.71*	31.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,854,094.46	4,964,835.61	4,964,835.61
Indirect costs based on rate ** multiplied by actual direct costs	124,692.21	744,725.34	1,241,208.90
2023-2024 Actual Indirect Costs	125,187.45	1,014,446.30	1,014,446.30
2021-2022 Fixed Carry Forward	-2,242.38	0.00	-345,686.79
Total Indirect Costs	127,429.83	1,014,446.30	1,360,133.09
Over/(Under) Recovery	-2,737.62	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	125,187.45	1,014,446.30	1,014,446.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,737.62	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	127,925.07	1,014,446.30	1,014,446.30
Direct Costs	5,854,094.46	4,964,835.61	4,964,835.61
Rate for 2025-2026 **	2.19*	20.43*	20.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 05060  
Form R0418**

Elk Rapids Schools  
308 MEGUZEE PT  
ELK RAPIDS, MI 49629

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	398,160.13	1,551,905.20	1,551,905.20
2021-2022 Fixed Carry Forward	32,371.60	-72,012.36	-72,358.73
Total Indirect Costs	365,788.53	1,623,917.56	1,624,263.93
2021-2022 Direct Costs	13,989,043.33	12,835,298.26	12,835,298.26
2023-2024 Rate	2.61*	12.65*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,269,354.56	13,984,975.82	13,984,975.82
Indirect costs based on rate ** multiplied by actual direct costs	398,530.15	1,769,099.44	1,769,099.44
2023-2024 Actual Indirect Costs	539,950.55	1,824,329.29	1,824,329.29
2021-2022 Fixed Carry Forward	32,371.60	-72,012.36	-72,358.73
Total Indirect Costs	507,578.95	1,896,341.65	1,896,688.02
Over/(Under) Recovery	-109,048.80	-127,242.21	-127,588.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	539,950.55	1,824,329.29	1,824,329.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-109,048.80	-127,242.21	-127,588.58
Total Projected Indirect 2025-2026 (Numerator)	648,999.35	1,951,571.50	1,951,917.87
Direct Costs	15,269,354.56	13,984,975.82	13,984,975.82
Rate for 2025-2026 **	4.25*	13.95*	13.96**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 05065  
Form R0418**

Ellsworth Community School  
9467 PARK ST  
ELLSWORTH, MI 49729

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	39,098.10	252,504.76	252,504.76
2021-2022 Fixed Carry Forward	21,468.56	116,117.58	115,957.33
Total Indirect Costs	17,629.54	136,387.18	136,547.43
2021-2022 Direct Costs	3,634,868.91	3,421,462.25	3,421,462.25
2023-2024 Rate	0.49*	3.99*	3.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,135,197.11	3,830,955.14	3,830,955.14
Indirect costs based on rate ** multiplied by actual direct costs	20,262.47	152,855.11	152,855.11
2023-2024 Actual Indirect Costs	62,993.00	367,234.97	367,234.97
2021-2022 Fixed Carry Forward	21,468.56	116,117.58	115,957.33
Total Indirect Costs	41,524.44	251,117.39	251,277.64
Over/(Under) Recovery	-21,261.97	-98,262.28	-98,422.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	62,993.00	367,234.97	367,234.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,261.97	-98,262.28	-98,422.53
Total Projected Indirect 2025-2026 (Numerator)	84,254.97	465,497.25	465,657.50
Direct Costs	4,135,197.11	3,830,955.14	3,830,955.14
Rate for 2025-2026 **	2.04*	12.15*	12.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 05070  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	504,903.85	1,714,044.80	1,714,044.80
2021-2022 Fixed Carry Forward	-82,153.80	0.00	-258,468.14
Total Indirect Costs	587,057.65	1,714,044.80	1,972,512.94
2021-2022 Direct Costs	10,227,244.06	9,018,103.11	9,018,103.11
2023-2024 Rate	5.74*	19.01*	21.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,002,243.30	10,862,359.19	10,862,359.19
Indirect costs based on rate ** multiplied by actual direct costs	688,928.77	1,629,353.88	2,375,597.95
2023-2024 Actual Indirect Costs	522,808.77	1,662,692.88	1,662,692.88
2021-2022 Fixed Carry Forward	-82,153.80	0.00	-258,468.14
Total Indirect Costs	604,962.57	1,662,692.88	1,921,161.02
Over/(Under) Recovery	83,966.20	0.00	454,436.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	522,808.77	1,662,692.88	1,662,692.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	83,966.20	0.00	454,436.93
Total Projected Indirect 2025-2026 (Numerator)	438,842.57	1,662,692.88	1,208,255.95
Direct Costs	12,002,243.30	10,862,359.19	10,862,359.19
Rate for 2025-2026 **	3.66*	15.31*	11.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 06020  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	143,042.98	546,652.16	546,652.16
2021-2022 Fixed Carry Forward	-208.75	-2,028.07	-2,014.43
Total Indirect Costs	143,251.73	548,680.23	548,666.59
2021-2022 Direct Costs	5,208,384.06	4,804,774.88	4,804,774.88
2023-2024 Rate	2.75*	11.42*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,688,508.09	5,168,193.58	5,168,193.58
Indirect costs based on rate ** multiplied by actual direct costs	156,433.97	590,207.71	590,207.71
2023-2024 Actual Indirect Costs	155,836.98	676,151.49	676,151.49
2021-2022 Fixed Carry Forward	-208.75	-2,028.07	-2,014.43
Total Indirect Costs	156,045.73	678,179.56	678,165.92
Over/(Under) Recovery	388.24	-87,971.85	-87,958.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	155,836.98	676,151.49	676,151.49
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	388.24	-87,971.85	-87,958.21
Total Projected Indirect 2025-2026 (Numerator)	155,448.74	764,123.34	764,109.70
Direct Costs	5,688,508.09	5,168,193.58	5,168,193.58
Rate for 2025-2026 **	2.73*	14.79*	14.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 06050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	679,971.67	2,928,549.78	2,928,549.78
2021-2022 Fixed Carry Forward	192,008.01	0.00	221,795.46
Total Indirect Costs	487,963.66	2,928,549.78	2,706,754.32
2021-2022 Direct Costs	17,691,122.83	15,442,544.72	15,442,544.72
2023-2024 Rate	2.76*	18.96*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,137,421.86	16,837,496.34	16,837,496.34
Indirect costs based on rate ** multiplied by actual direct costs	528,192.84	2,525,624.45	2,951,613.11
2023-2024 Actual Indirect Costs	693,426.26	2,993,351.78	2,993,351.78
2021-2022 Fixed Carry Forward	192,008.01	0.00	221,795.46
Total Indirect Costs	501,418.25	2,993,351.78	2,771,556.32
Over/(Under) Recovery	26,774.59	0.00	180,056.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	693,426.26	2,993,351.78	2,993,351.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	26,774.59	0.00	180,056.79
Total Projected Indirect 2025-2026 (Numerator)	666,651.67	2,993,351.78	2,813,294.99
Direct Costs	19,137,421.86	16,837,496.34	16,837,496.34
Rate for 2025-2026 **	3.48*	17.78*	16.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 07010  
Form R0418**

Arvon Township School District  
21798 SKANEE RD  
SKANEE, MI 49962

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	62,712.00	98,970.00	98,970.00
2021-2022 Fixed Carry Forward	-50,654.55	0.00	-49,082.69
Total Indirect Costs	113,366.55	98,970.00	148,052.69
2021-2022 Direct Costs	359,605.00	323,347.00	323,347.00
2023-2024 Rate	31.53*	30.61*	45.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	379,981.00	338,705.00	338,705.00
Indirect costs based on rate ** multiplied by actual direct costs	56,997.15	50,805.75	84,676.25
2023-2024 Actual Indirect Costs	98,178.00	139,454.00	139,454.00
2021-2022 Fixed Carry Forward	-50,654.55	0.00	-49,082.69
Total Indirect Costs	148,832.55	139,454.00	188,536.69
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	98,178.00	139,454.00	139,454.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	98,178.00	139,454.00	139,454.00
Direct Costs	379,981.00	338,705.00	338,705.00
Rate for 2025-2026 **	25.84*	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 2025-2026 Indirect Cost Rates  
School District 07020  
Form R0418**

Baraga Area Schools  
210 LYONS ST  
BARAGA, MI 49908

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	643,468.83	1,021,489.36	1,021,489.36
2021-2022 Fixed Carry Forward	-476,658.54	-410,248.99	-409,966.86
Total Indirect Costs	1,120,127.37	1,431,738.35	1,431,456.22
2021-2022 Direct Costs	4,740,604.33	4,362,583.80	4,362,583.80
2023-2024 Rate	23.63*	32.82*	32.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,850,265.48	5,385,590.22	5,385,590.22
Indirect costs based on rate ** multiplied by actual direct costs	877,539.82	807,838.53	1,346,397.56
2023-2024 Actual Indirect Costs	291,301.23	755,976.49	755,976.49
2021-2022 Fixed Carry Forward	-476,658.54	-410,248.99	-409,966.86
Total Indirect Costs	767,959.77	1,166,225.48	1,165,943.35
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	291,301.23	755,976.49	755,976.49
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	291,301.23	755,976.49	755,976.49
Direct Costs	5,850,265.48	5,385,590.22	5,385,590.22
Rate for 2025-2026 **	4.98*	14.04*	14.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 07040  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	247,746.78	967,687.77	967,687.77
2021-2022 Fixed Carry Forward	30,320.62	-64,884.67	-67,724.94
Total Indirect Costs	217,426.16	1,032,572.44	1,035,412.71
2021-2022 Direct Costs	6,895,064.77	6,175,123.78	6,175,123.78
2023-2024 Rate	3.15*	16.72*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,008,881.03	7,176,133.88	7,176,133.88
Indirect costs based on rate ** multiplied by actual direct costs	252,279.75	1,076,420.08	1,203,437.65
2023-2024 Actual Indirect Costs	305,148.54	1,137,895.69	1,137,895.69
2021-2022 Fixed Carry Forward	30,320.62	-64,884.67	-67,724.94
Total Indirect Costs	274,827.92	1,202,780.36	1,205,620.63
Over/(Under) Recovery	-22,548.17	0.00	-2,182.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	305,148.54	1,137,895.69	1,137,895.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,548.17	0.00	-2,182.98
Total Projected Indirect 2025-2026 (Numerator)	327,696.71	1,137,895.69	1,140,078.67
Direct Costs	8,008,881.03	7,176,133.88	7,176,133.88
Rate for 2025-2026 **	4.09*	15.86*	15.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 08000  
Form R0418**

Barry ISD  
535 W WOODLAWN AVE  
HASTINGS, MI 49058

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	341,402.05	469,245.00	469,245.00
2021-2022 Fixed Carry Forward	-9,024.14	-34,870.32	-34,870.32
Total Indirect Costs	350,426.19	504,115.32	504,115.32
2021-2022 Direct Costs	5,800,292.92	5,672,449.97	5,672,449.97
2023-2024 Rate	6.04*	8.89*	8.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,243,099.06	7,099,762.98	7,099,762.98
Indirect costs based on rate ** multiplied by actual direct costs	437,483.18	631,168.93	631,168.93
2023-2024 Actual Indirect Costs	372,655.39	515,991.47	515,991.47
2021-2022 Fixed Carry Forward	-9,024.14	-34,870.32	-34,870.32
Total Indirect Costs	381,679.53	550,861.79	550,861.79
Over/(Under) Recovery	55,803.65	80,307.14	80,307.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	372,655.39	515,991.47	515,991.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	55,803.65	80,307.14	80,307.14
Total Projected Indirect 2025-2026 (Numerator)	316,851.74	435,684.33	435,684.33
Direct Costs	7,243,099.06	7,099,762.98	7,099,762.98
Rate for 2025-2026 **	4.37*	6.14*	6.14**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 08010  
Form R0418**

Delton Kellogg Schools  
327 N GROVE ST  
DELTON, MI 49046

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	442,231.11	1,621,300.83	1,621,300.83
2021-2022 Fixed Carry Forward	112,934.24	37,405.73	17,902.80
Total Indirect Costs	329,296.87	1,583,895.10	1,603,398.03
2021-2022 Direct Costs	13,375,441.45	12,196,371.73	12,196,371.73
2023-2024 Rate	2.46*	12.99*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,649,096.36	13,373,218.76	13,373,218.76
Indirect costs based on rate ** multiplied by actual direct costs	360,367.77	1,737,181.12	1,758,578.27
2023-2024 Actual Indirect Costs	458,512.81	1,734,390.41	1,734,390.41
2021-2022 Fixed Carry Forward	112,934.24	37,405.73	17,902.80
Total Indirect Costs	345,578.57	1,696,984.68	1,716,487.61
Over/(Under) Recovery	14,789.20	40,196.44	42,090.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	458,512.81	1,734,390.41	1,734,390.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,789.20	40,196.44	42,090.66
Total Projected Indirect 2025-2026 (Numerator)	443,723.61	1,694,193.97	1,692,299.75
Direct Costs	14,649,096.36	13,373,218.76	13,373,218.76
Rate for 2025-2026 **	3.03*	12.67*	12.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 08030  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,230,507.70	4,686,764.87	4,686,764.87
2021-2022 Fixed Carry Forward	-332,252.43	0.00	-522,082.60
Total Indirect Costs	1,562,760.13	4,686,764.87	5,208,847.47
2021-2022 Direct Costs	29,375,503.23	25,919,246.06	25,919,246.06
2023-2024 Rate	5.32*	18.08*	20.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,362,448.46	31,288,429.79	31,288,429.79
Indirect costs based on rate ** multiplied by actual direct costs	1,881,282.26	4,693,264.47	6,288,974.39
2023-2024 Actual Indirect Costs	1,544,922.26	5,618,940.93	5,618,940.93
2021-2022 Fixed Carry Forward	-332,252.43	0.00	-522,082.60
Total Indirect Costs	1,877,174.69	5,618,940.93	6,141,023.53
Over/(Under) Recovery	4,107.57	0.00	147,950.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,544,922.26	5,618,940.93	5,618,940.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,107.57	0.00	147,950.86
Total Projected Indirect 2025-2026 (Numerator)	1,540,814.69	5,618,940.93	5,470,990.07
Direct Costs	35,362,448.46	31,288,429.79	31,288,429.79
Rate for 2025-2026 **	4.36*	17.96*	17.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 08050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	795,143.18	4,499,182.78	4,499,182.78
2021-2022 Fixed Carry Forward	89,255.30	-430,249.20	-430,051.32
Total Indirect Costs	705,887.88	4,929,431.98	4,929,234.10
2021-2022 Direct Costs	40,295,162.35	36,325,932.82	36,325,932.82
2023-2024 Rate	1.75*	13.57*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,546,574.35	42,065,191.40	42,065,191.40
Indirect costs based on rate ** multiplied by actual direct costs	814,565.05	5,708,246.47	5,708,246.47
2023-2024 Actual Indirect Costs	929,368.64	5,124,616.59	5,124,616.59
2021-2022 Fixed Carry Forward	89,255.30	-430,249.20	-430,051.32
Total Indirect Costs	840,113.34	5,554,865.79	5,554,667.91
Over/(Under) Recovery	-25,548.29	153,380.68	153,578.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	929,368.64	5,124,616.59	5,124,616.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-25,548.29	153,380.68	153,578.56
Total Projected Indirect 2025-2026 (Numerator)	954,916.93	4,971,235.91	4,971,038.03
Direct Costs	46,546,574.35	42,065,191.40	42,065,191.40
Rate for 2025-2026 **	2.05*	11.82*	11.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 09000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,527,864.05	4,594,906.48	4,594,906.48
2021-2022 Fixed Carry Forward	178,053.39	0.00	405,939.70
Total Indirect Costs	2,349,810.66	4,594,906.48	4,188,966.78
2021-2022 Direct Costs	36,597,494.46	34,530,452.03	34,530,452.03
2023-2024 Rate	6.42*	13.31*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,555,645.47	43,304,816.42	43,304,816.42
Indirect costs based on rate ** multiplied by actual direct costs	2,924,672.44	5,763,871.07	5,252,874.23
2023-2024 Actual Indirect Costs	2,926,677.11	5,177,506.16	5,177,506.16
2021-2022 Fixed Carry Forward	178,053.39	0.00	405,939.70
Total Indirect Costs	2,748,623.72	5,177,506.16	4,771,566.46
Over/(Under) Recovery	176,048.72	586,364.91	481,307.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,926,677.11	5,177,506.16	5,177,506.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	176,048.72	586,364.91	481,307.77
Total Projected Indirect 2025-2026 (Numerator)	2,750,628.39	4,591,141.25	4,696,198.39
Direct Costs	45,555,645.47	43,304,816.42	43,304,816.42
Rate for 2025-2026 **	6.04*	10.60*	10.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 09010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,279,948.92	11,372,315.84	11,372,315.84
2021-2022 Fixed Carry Forward	17,239.71	0.00	405,698.17
Total Indirect Costs	3,262,709.21	11,372,315.84	10,966,617.67
2021-2022 Direct Costs	87,253,123.16	79,545,343.24	79,545,343.24
2023-2024 Rate	3.74*	14.30*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	88,985,648.13	81,248,293.35	81,248,293.35
Indirect costs based on rate ** multiplied by actual direct costs	3,328,063.24	11,618,505.95	11,204,139.65
2023-2024 Actual Indirect Costs	3,769,516.66	12,362,371.13	12,362,371.13
2021-2022 Fixed Carry Forward	17,239.71	0.00	405,698.17
Total Indirect Costs	3,752,276.95	12,362,371.13	11,956,672.96
Over/(Under) Recovery	-424,213.71	-743,865.18	-752,533.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,769,516.66	12,362,371.13	12,362,371.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-424,213.71	-743,865.18	-752,533.31
Total Projected Indirect 2025-2026 (Numerator)	4,193,730.37	13,106,236.31	13,114,904.44
Direct Costs	88,985,648.13	81,248,293.35	81,248,293.35
Rate for 2025-2026 **	4.71*	16.13*	16.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 09030  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	875,592.32	3,321,206.79	3,321,206.79
2021-2022 Fixed Carry Forward	27,882.34	137,669.13	136,118.14
Total Indirect Costs	847,709.98	3,183,537.66	3,185,088.65
2021-2022 Direct Costs	26,601,549.79	24,155,935.32	24,155,935.32
2023-2024 Rate	3.19*	13.18*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,726,329.24	29,648,376.14	29,648,376.14
Indirect costs based on rate ** multiplied by actual direct costs	1,043,969.90	3,907,655.98	3,910,620.81
2023-2024 Actual Indirect Costs	1,351,320.78	4,429,273.88	4,429,273.88
2021-2022 Fixed Carry Forward	27,882.34	137,669.13	136,118.14
Total Indirect Costs	1,323,438.44	4,291,604.75	4,293,155.74
Over/(Under) Recovery	-279,468.54	-383,948.77	-382,534.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,351,320.78	4,429,273.88	4,429,273.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-279,468.54	-383,948.77	-382,534.93
Total Projected Indirect 2025-2026 (Numerator)	1,630,789.32	4,813,222.65	4,811,808.81
Direct Costs	32,726,329.24	29,648,376.14	29,648,376.14
Rate for 2025-2026 **	4.98*	16.23*	16.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 09050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	815,156.68	2,714,117.96	2,714,117.96
2021-2022 Fixed Carry Forward	-118,586.73	0.00	14,885.03
Total Indirect Costs	933,743.41	2,714,117.96	2,699,232.93
2021-2022 Direct Costs	17,553,684.31	15,654,723.03	15,654,723.03
2023-2024 Rate	5.32*	17.34*	17.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,303,559.12	16,370,372.68	16,370,372.68
Indirect costs based on rate ** multiplied by actual direct costs	973,749.35	2,455,555.90	2,822,252.25
2023-2024 Actual Indirect Costs	793,688.16	2,726,874.60	2,726,874.60
2021-2022 Fixed Carry Forward	-118,586.73	0.00	14,885.03
Total Indirect Costs	912,274.89	2,726,874.60	2,711,989.57
Over/(Under) Recovery	61,474.46	0.00	110,262.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	793,688.16	2,726,874.60	2,726,874.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	61,474.46	0.00	110,262.68
Total Projected Indirect 2025-2026 (Numerator)	732,213.70	2,726,874.60	2,616,611.92
Direct Costs	18,303,559.12	16,370,372.68	16,370,372.68
Rate for 2025-2026 **	4.00*	16.66*	15.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 09090  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	437,803.52	1,687,007.41	1,687,007.41
2021-2022 Fixed Carry Forward	-39,345.41	24,215.66	24,210.97
Total Indirect Costs	477,148.93	1,662,791.75	1,662,796.44
2021-2022 Direct Costs	13,120,722.42	11,871,518.53	11,871,518.53
2023-2024 Rate	3.64*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,665,553.28	13,221,272.05	13,221,272.05
Indirect costs based on rate ** multiplied by actual direct costs	533,826.14	1,852,300.21	1,852,300.21
2023-2024 Actual Indirect Costs	518,365.68	1,962,646.91	1,962,646.91
2021-2022 Fixed Carry Forward	-39,345.41	24,215.66	24,210.97
Total Indirect Costs	557,711.09	1,938,431.25	1,938,435.94
Over/(Under) Recovery	-23,884.95	-86,131.04	-86,135.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	518,365.68	1,962,646.91	1,962,646.91
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,884.95	-86,131.04	-86,135.73
Total Projected Indirect 2025-2026 (Numerator)	542,250.63	2,048,777.95	2,048,782.64
Direct Costs	14,665,553.28	13,221,272.05	13,221,272.05
Rate for 2025-2026 **	3.70*	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 2025-2026 Indirect Cost Rates  
School District 09901  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	22,639.46	265,988.56	265,988.56
2021-2022 Fixed Carry Forward	16,393.16	0.00	23,889.56
Total Indirect Costs	6,246.30	265,988.56	242,099.00
2021-2022 Direct Costs	1,870,287.67	1,626,938.57	1,626,938.57
2023-2024 Rate	0.33*	16.35*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,340,784.49	2,037,263.99	2,037,263.99
Indirect costs based on rate ** multiplied by actual direct costs	7,724.59	305,589.60	303,144.88
2023-2024 Actual Indirect Costs	30,724.47	334,244.97	334,244.97
2021-2022 Fixed Carry Forward	16,393.16	0.00	23,889.56
Total Indirect Costs	14,331.31	334,244.97	310,355.41
Over/(Under) Recovery	-6,606.72	0.00	-7,210.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	30,724.47	334,244.97	334,244.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-6,606.72	0.00	-7,210.53
Total Projected Indirect 2025-2026 (Numerator)	37,331.19	334,244.97	341,455.50
Direct Costs	2,340,784.49	2,037,263.99	2,037,263.99
Rate for 2025-2026 **	1.59*	16.41*	16.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 09902  
Form R0418**

State Street Academy  
1110 STATE ST  
BAY CITY, MI 48706

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,895.73	262,786.45	262,786.45
2021-2022 Fixed Carry Forward	0.00	49,108.25	49,108.25
Total Indirect Costs	3,895.73	213,678.20	213,678.20
2021-2022 Direct Costs	2,658,080.72	2,399,190.00	2,399,190.00
2023-2024 Rate	0.15*	8.91*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,311,036.00	2,998,707.00	2,998,707.00
Indirect costs based on rate ** multiplied by actual direct costs	4,966.55	267,184.79	267,184.79
2023-2024 Actual Indirect Costs	10,016.00	322,345.00	322,345.00
2021-2022 Fixed Carry Forward	0.00	49,108.25	49,108.25
Total Indirect Costs	10,016.00	273,236.75	273,236.75
Over/(Under) Recovery	-5,049.45	-6,051.96	-6,051.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	10,016.00	322,345.00	322,345.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,049.45	-6,051.96	-6,051.96
Total Projected Indirect 2025-2026 (Numerator)	15,065.45	328,396.96	328,396.96
Direct Costs	3,311,036.00	2,998,707.00	2,998,707.00
Rate for 2025-2026 **	0.46*	10.95*	10.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 09903  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	125,680.99	785,764.93	785,764.93
2021-2022 Fixed Carry Forward	-24,734.90	-239,287.19	-257,497.43
Total Indirect Costs	150,415.89	1,025,052.12	1,043,262.36
2021-2022 Direct Costs	4,397,961.79	3,737,877.85	3,737,877.85
2023-2024 Rate	3.42*	27.42*	27.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,953,587.95	4,327,166.87	4,327,166.87
Indirect costs based on rate ** multiplied by actual direct costs	169,412.71	649,075.03	1,081,791.72
2023-2024 Actual Indirect Costs	960,950.27	1,587,371.35	1,587,371.35
2021-2022 Fixed Carry Forward	-24,734.90	-239,287.19	-257,497.43
Total Indirect Costs	985,685.17	1,826,658.54	1,844,868.78
Over/(Under) Recovery	-816,272.46	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	960,950.27	1,587,371.35	1,587,371.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-816,272.46	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,777,222.73	1,587,371.35	1,587,371.35
Direct Costs	4,953,587.95	4,327,166.87	4,327,166.87
Rate for 2025-2026 **	35.88*	36.68*	36.68**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 10015  
Form R0418**

Benzie County Central Schools  
9300 HOMESTEAD RD  
BENZONIA, MI 49616

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	885,163.66	2,697,137.37	2,697,137.37
2021-2022 Fixed Carry Forward	-362,126.04	0.00	-673,966.46
Total Indirect Costs	1,247,289.70	2,697,137.37	3,371,103.83
2021-2022 Direct Costs	14,834,815.60	13,022,841.89	13,022,841.89
2023-2024 Rate	8.41*	20.71*	25.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,125,476.16	16,326,927.03	16,326,927.03
Indirect costs based on rate ** multiplied by actual direct costs	1,524,352.55	2,449,039.05	4,081,731.76
2023-2024 Actual Indirect Costs	764,808.33	2,563,357.46	2,563,357.46
2021-2022 Fixed Carry Forward	-362,126.04	0.00	-673,966.46
Total Indirect Costs	1,126,934.37	2,563,357.46	3,237,323.92
Over/(Under) Recovery	397,418.18	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	764,808.33	2,563,357.46	2,563,357.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	397,418.18	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	367,390.15	2,563,357.46	2,563,357.46
Direct Costs	18,125,476.16	16,326,927.03	16,326,927.03
Rate for 2025-2026 **	2.03*	15.70*	15.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 10025  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	28,662.89	842,444.99	842,444.99
2021-2022 Fixed Carry Forward	0.00	-19,228.80	-18,618.33
Total Indirect Costs	28,662.89	861,673.79	861,063.32
2021-2022 Direct Costs	8,573,721.47	7,759,939.37	7,759,939.37
2023-2024 Rate	0.33*	11.10*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,292,587.87	9,257,413.83	9,257,413.83
Indirect costs based on rate ** multiplied by actual direct costs	33,965.54	1,027,572.94	1,027,572.94
2023-2024 Actual Indirect Costs	35,914.79	1,071,088.83	1,071,088.83
2021-2022 Fixed Carry Forward	0.00	-19,228.80	-18,618.33
Total Indirect Costs	35,914.79	1,090,317.63	1,089,707.16
Over/(Under) Recovery	-1,949.25	-62,744.69	-62,134.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	35,914.79	1,071,088.83	1,071,088.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,949.25	-62,744.69	-62,134.22
Total Projected Indirect 2025-2026 (Numerator)	37,864.04	1,133,833.52	1,133,223.05
Direct Costs	10,292,587.87	9,257,413.83	9,257,413.83
Rate for 2025-2026 **	0.37*	12.25*	12.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11000  
Form R0418**

Berrien RESA  
711 SAINT JOSEPH AVE  
BERRIEN SPRINGS, MI 49103

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,561,701.38	5,494,409.10	5,494,409.10
2021-2022 Fixed Carry Forward	-547,379.53	-566,236.80	-598,072.77
Total Indirect Costs	4,109,080.91	6,060,645.90	6,092,481.87
2021-2022 Direct Costs	37,387,184.68	35,454,476.96	35,454,476.96
2023-2024 Rate	10.99*	17.09*	17.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,805,892.15	40,456,738.70	40,456,738.70
Indirect costs based on rate ** multiplied by actual direct costs	4,704,367.55	6,068,510.81	6,950,467.71
2023-2024 Actual Indirect Costs	7,797,437.12	10,146,590.57	10,146,590.57
2021-2022 Fixed Carry Forward	-547,379.53	-566,236.80	-598,072.77
Total Indirect Costs	8,344,816.65	10,712,827.37	10,744,663.34
Over/(Under) Recovery	-3,640,449.10	0.00	-3,794,195.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,797,437.12	10,146,590.57	10,146,590.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,640,449.10	0.00	-3,794,195.63
Total Projected Indirect 2025-2026 (Numerator)	11,437,886.22	10,146,590.57	13,940,786.20
Direct Costs	42,805,892.15	40,456,738.70	40,456,738.70
Rate for 2025-2026 **	26.72*	25.08*	34.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,059,070.00	3,414,806.00	3,414,806.00
2021-2022 Fixed Carry Forward	1,040,082.31	0.00	0.00
Total Indirect Costs	18,987.69	3,414,806.00	3,414,806.00
2021-2022 Direct Costs	24,348,963.00	21,993,227.00	21,993,227.00
2023-2024 Rate	0.08*	15.53*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,238,758.34	30,389,448.01	30,389,448.01
Indirect costs based on rate ** multiplied by actual direct costs	25,791.01	4,558,417.20	4,719,481.28
2023-2024 Actual Indirect Costs	1,751,694.02	3,601,004.35	3,601,004.35
2021-2022 Fixed Carry Forward	1,040,082.31	0.00	0.00
Total Indirect Costs	711,611.71	3,601,004.35	3,601,004.35
Over/(Under) Recovery	-685,820.70	0.00	1,118,476.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,751,694.02	3,601,004.35	3,601,004.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-685,820.70	0.00	1,118,476.93
Total Projected Indirect 2025-2026 (Numerator)	2,437,514.72	3,601,004.35	2,482,527.42
Direct Costs	32,238,758.34	30,389,448.01	30,389,448.01
Rate for 2025-2026 **	7.56*	11.85*	8.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education**  
**Carry Forward Calculation**  
**For Approved 2025-2026 Indirect Cost Rates**  
**School District 11020**  
**Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,201,693.62	3,685,285.48	3,685,285.48
2021-2022 Fixed Carry Forward	-237,603.19	0.00	1,174,757.58
Total Indirect Costs	1,439,296.81	3,685,285.48	2,510,527.90
2021-2022 Direct Costs	32,707,643.53	30,224,051.67	30,224,051.67
2023-2024 Rate	4.40*	12.19*	8.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,390,285.94	33,697,640.82	33,697,640.82
Indirect costs based on rate ** multiplied by actual direct costs	1,645,172.58	4,107,742.42	2,800,273.95
2023-2024 Actual Indirect Costs	1,501,528.12	5,194,173.24	5,194,173.24
2021-2022 Fixed Carry Forward	-237,603.19	0.00	1,174,757.58
Total Indirect Costs	1,739,131.31	5,194,173.24	4,019,415.66
Over/(Under) Recovery	-93,958.73	-1,086,430.82	-1,219,141.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,501,528.12	5,194,173.24	5,194,173.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-93,958.73	-1,086,430.82	-1,219,141.71
Total Projected Indirect 2025-2026 (Numerator)	1,595,486.85	6,280,604.06	6,413,314.95
Direct Costs	37,390,285.94	33,697,640.82	33,697,640.82
Rate for 2025-2026 **	4.27*	18.64*	19.03**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11030  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	715,781.01	3,636,378.30	3,636,378.30
2021-2022 Fixed Carry Forward	140,959.39	-151,666.74	-151,927.03
Total Indirect Costs	574,821.62	3,788,045.04	3,788,305.33
2021-2022 Direct Costs	31,188,227.32	28,267,630.03	28,267,630.03
2023-2024 Rate	1.84*	13.40*	13.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	36,011,766.06	32,113,648.21	32,113,648.21
Indirect costs based on rate ** multiplied by actual direct costs	662,616.50	4,303,228.86	4,303,228.86
2023-2024 Actual Indirect Costs	893,957.93	4,792,075.78	4,792,075.78
2021-2022 Fixed Carry Forward	140,959.39	-151,666.74	-151,927.03
Total Indirect Costs	752,998.54	4,943,742.52	4,944,002.81
Over/(Under) Recovery	-90,382.04	-640,513.66	-640,773.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	893,957.93	4,792,075.78	4,792,075.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-90,382.04	-640,513.66	-640,773.95
Total Projected Indirect 2025-2026 (Numerator)	984,339.97	5,432,589.44	5,432,849.73
Direct Costs	36,011,766.06	32,113,648.21	32,113,648.21
Rate for 2025-2026 **	2.73*	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 2025-2026 Indirect Cost Rates  
School District 11033  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	579,304.38	1,549,546.19	1,549,546.19
2021-2022 Fixed Carry Forward	10,094.91	0.00	-15,388.59
Total Indirect Costs	569,209.47	1,549,546.19	1,564,934.78
2021-2022 Direct Costs	9,313,471.22	8,343,229.41	8,343,229.41
2023-2024 Rate	6.11*	18.57*	18.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,995,965.42	8,938,214.89	8,938,214.89
Indirect costs based on rate ** multiplied by actual direct costs	610,753.49	1,340,732.23	1,676,809.11
2023-2024 Actual Indirect Costs	592,459.24	1,650,209.77	1,650,209.77
2021-2022 Fixed Carry Forward	10,094.91	0.00	-15,388.59
Total Indirect Costs	582,364.33	1,650,209.77	1,665,598.36
Over/(Under) Recovery	28,389.16	0.00	11,210.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	592,459.24	1,650,209.77	1,650,209.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	28,389.16	0.00	11,210.75
Total Projected Indirect 2025-2026 (Numerator)	564,070.08	1,650,209.77	1,638,999.02
Direct Costs	9,995,965.42	8,938,214.89	8,938,214.89
Rate for 2025-2026 **	5.64*	18.46*	18.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11200  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	867,484.21	2,940,636.86	2,940,636.86
2021-2022 Fixed Carry Forward	9,618.44	0.00	-161,545.39
Total Indirect Costs	857,865.77	2,940,636.86	3,102,182.25
2021-2022 Direct Costs	15,623,476.58	13,550,323.93	13,550,323.93
2023-2024 Rate	5.49*	21.70*	22.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,219,081.77	16,112,672.69	16,112,672.69
Indirect costs based on rate ** multiplied by actual direct costs	1,000,227.59	2,416,900.90	3,688,190.78
2023-2024 Actual Indirect Costs	845,593.57	2,952,002.65	2,952,002.65
2021-2022 Fixed Carry Forward	9,618.44	0.00	-161,545.39
Total Indirect Costs	835,975.13	2,952,002.65	3,113,548.04
Over/(Under) Recovery	164,252.46	0.00	574,642.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	845,593.57	2,952,002.65	2,952,002.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	164,252.46	0.00	574,642.74
Total Projected Indirect 2025-2026 (Numerator)	681,341.11	2,952,002.65	2,377,359.91
Direct Costs	18,219,081.77	16,112,672.69	16,112,672.69
Rate for 2025-2026 **	3.74*	18.32*	14.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11210  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	387,292.15	1,828,292.98	1,828,292.98
2021-2022 Fixed Carry Forward	13,164.85	-221,377.61	-221,377.61
Total Indirect Costs	374,127.30	2,049,670.59	2,049,670.59
2021-2022 Direct Costs	14,179,175.43	12,738,174.60	12,738,174.60
2023-2024 Rate	2.64*	16.09*	16.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,810,300.91	17,017,960.98	17,017,960.98
Indirect costs based on rate ** multiplied by actual direct costs	496,591.94	2,552,694.15	2,738,189.92
2023-2024 Actual Indirect Costs	503,545.15	2,295,885.08	2,295,885.08
2021-2022 Fixed Carry Forward	13,164.85	-221,377.61	-221,377.61
Total Indirect Costs	490,380.30	2,517,262.69	2,517,262.69
Over/(Under) Recovery	6,211.64	0.00	220,927.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	503,545.15	2,295,885.08	2,295,885.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,211.64	0.00	220,927.23
Total Projected Indirect 2025-2026 (Numerator)	497,333.51	2,295,885.08	2,074,957.85
Direct Costs	18,810,300.91	17,017,960.98	17,017,960.98
Rate for 2025-2026 **	2.64*	13.49*	12.19**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11240  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,532,273.75	6,391,114.92	6,391,114.92
2021-2022 Fixed Carry Forward	246,414.63	-651,671.23	-639,511.99
Total Indirect Costs	1,285,859.12	7,042,786.15	7,030,626.91
2021-2022 Direct Costs	49,983,124.39	45,795,305.37	45,795,305.37
2023-2024 Rate	2.57*	15.38*	15.35**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,063,057.80	59,377,917.80	59,377,917.80
Indirect costs based on rate ** multiplied by actual direct costs	1,646,420.59	8,906,687.67	9,114,510.38
2023-2024 Actual Indirect Costs	2,688,667.12	7,204,195.83	7,204,195.83
2021-2022 Fixed Carry Forward	246,414.63	-651,671.23	-639,511.99
Total Indirect Costs	2,442,252.49	7,855,867.06	7,843,707.82
Over/(Under) Recovery	-795,831.90	0.00	1,270,802.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,688,667.12	7,204,195.83	7,204,195.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-795,831.90	0.00	1,270,802.56
Total Projected Indirect 2025-2026 (Numerator)	3,484,499.02	7,204,195.83	5,933,393.27
Direct Costs	64,063,057.80	59,377,917.80	59,377,917.80
Rate for 2025-2026 **	5.44*	12.13*	9.99**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11250  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	375,002.72	1,017,367.66	1,017,367.66
2021-2022 Fixed Carry Forward	-36,931.28	-43,677.82	-43,677.82
Total Indirect Costs	411,934.00	1,061,045.48	1,061,045.48
2021-2022 Direct Costs	9,261,500.68	8,619,135.74	8,619,135.74
2023-2024 Rate	4.45*	12.31*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,133,695.23	8,389,235.03	8,389,235.03
Indirect costs based on rate ** multiplied by actual direct costs	406,449.44	1,032,714.83	1,032,714.83
2023-2024 Actual Indirect Costs	344,205.57	1,088,665.77	1,088,665.77
2021-2022 Fixed Carry Forward	-36,931.28	-43,677.82	-43,677.82
Total Indirect Costs	381,136.85	1,132,343.59	1,132,343.59
Over/(Under) Recovery	25,312.59	-99,628.76	-99,628.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	344,205.57	1,088,665.77	1,088,665.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,312.59	-99,628.76	-99,628.76
Total Projected Indirect 2025-2026 (Numerator)	318,892.98	1,188,294.53	1,188,294.53
Direct Costs	9,133,695.23	8,389,235.03	8,389,235.03
Rate for 2025-2026 **	3.49*	14.16*	14.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11300  
Form R0418**

Niles Community Schools  
1 TYLER ST  
NILES, MI 49120

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	790,253.72	4,415,971.17	4,415,971.17
2021-2022 Fixed Carry Forward	-29,424.13	-386,167.23	-386,167.23
Total Indirect Costs	819,677.85	4,802,138.40	4,802,138.40
2021-2022 Direct Costs	40,397,412.57	36,625,543.12	36,625,543.12
2023-2024 Rate	2.03*	13.11*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,510,297.03	41,159,306.49	41,159,306.49
Indirect costs based on rate ** multiplied by actual direct costs	923,859.03	5,395,985.08	5,395,985.08
2023-2024 Actual Indirect Costs	805,910.16	5,003,280.70	5,003,280.70
2021-2022 Fixed Carry Forward	-29,424.13	-386,167.23	-386,167.23
Total Indirect Costs	835,334.29	5,389,447.93	5,389,447.93
Over/(Under) Recovery	88,524.74	6,537.15	6,537.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	805,910.16	5,003,280.70	5,003,280.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	88,524.74	6,537.15	6,537.15
Total Projected Indirect 2025-2026 (Numerator)	717,385.42	4,996,743.55	4,996,743.55
Direct Costs	45,510,297.03	41,159,306.49	41,159,306.49
Rate for 2025-2026 **	1.58*	12.14*	12.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11310  
Form R0418**

Buchanan Community Schools  
401 W CHICAGO ST  
BUCHANAN, MI 49107

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	521,825.78	1,714,277.72	1,714,277.72
2021-2022 Fixed Carry Forward	122,067.69	762,307.67	694,799.29
Total Indirect Costs	399,758.09	951,970.05	1,019,478.43
2021-2022 Direct Costs	18,547,640.38	17,355,188.44	17,355,188.44
2023-2024 Rate	2.16*	5.49*	5.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	22,206,291.68	20,068,447.06	20,068,447.06
Indirect costs based on rate ** multiplied by actual direct costs	479,655.90	1,101,757.74	1,178,017.84
2023-2024 Actual Indirect Costs	669,925.63	2,807,770.25	2,807,770.25
2021-2022 Fixed Carry Forward	122,067.69	762,307.67	694,799.29
Total Indirect Costs	547,857.94	2,045,462.58	2,112,970.96
Over/(Under) Recovery	-68,202.04	-943,704.84	-934,953.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	669,925.63	2,807,770.25	2,807,770.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-68,202.04	-943,704.84	-934,953.12
Total Projected Indirect 2025-2026 (Numerator)	738,127.67	3,751,475.09	3,742,723.37
Direct Costs	22,206,291.68	20,068,447.06	20,068,447.06
Rate for 2025-2026 **	3.32*	18.69*	18.65**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11320  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	662,928.34	1,946,794.82	1,946,794.82
2021-2022 Fixed Carry Forward	172,643.93	215,193.96	86,322.45
Total Indirect Costs	490,284.41	1,731,600.86	1,860,472.37
2021-2022 Direct Costs	17,588,457.59	16,304,591.11	16,304,591.11
2023-2024 Rate	2.79*	10.62*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,673,972.46	17,980,242.04	17,980,242.04
Indirect costs based on rate ** multiplied by actual direct costs	548,903.83	1,909,501.70	2,051,545.62
2023-2024 Actual Indirect Costs	869,467.28	2,563,197.70	2,563,197.70
2021-2022 Fixed Carry Forward	172,643.93	215,193.96	86,322.45
Total Indirect Costs	696,823.35	2,348,003.74	2,476,875.25
Over/(Under) Recovery	-147,919.52	-438,502.04	-425,329.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	869,467.28	2,563,197.70	2,563,197.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-147,919.52	-438,502.04	-425,329.63
Total Projected Indirect 2025-2026 (Numerator)	1,017,386.80	3,001,699.74	2,988,527.33
Direct Costs	19,673,972.46	17,980,242.04	17,980,242.04
Rate for 2025-2026 **	5.17*	16.69*	16.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11330  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	444,521.57	1,526,093.74	1,526,093.74
2021-2022 Fixed Carry Forward	179,745.27	386,252.29	386,478.17
Total Indirect Costs	264,776.30	1,139,841.45	1,139,615.57
2021-2022 Direct Costs	15,813,687.96	14,732,115.79	14,732,115.79
2023-2024 Rate	1.67*	7.74*	7.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,703,875.29	14,397,356.03	14,397,356.03
Indirect costs based on rate ** multiplied by actual direct costs	262,254.72	1,114,355.36	1,114,355.36
2023-2024 Actual Indirect Costs	585,078.89	2,180,659.19	2,180,659.19
2021-2022 Fixed Carry Forward	179,745.27	386,252.29	386,478.17
Total Indirect Costs	405,333.62	1,794,406.90	1,794,181.02
Over/(Under) Recovery	-143,078.90	-680,051.54	-679,825.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	585,078.89	2,180,659.19	2,180,659.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-143,078.90	-680,051.54	-679,825.66
Total Projected Indirect 2025-2026 (Numerator)	728,157.79	2,860,710.73	2,860,484.85
Direct Costs	15,703,875.29	14,397,356.03	14,397,356.03
Rate for 2025-2026 **	4.64*	19.87*	19.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11340  
Form R0418**

Bridgman Public Schools  
9964 GAST RD  
BRIDGMAN, MI 49106

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	368,592.30	1,667,525.05	1,667,525.05
2021-2022 Fixed Carry Forward	-12,714.78	0.00	262,101.59
Total Indirect Costs	381,307.08	1,667,525.05	1,405,423.46
2021-2022 Direct Costs	13,962,218.63	12,663,285.88	12,663,285.88
2023-2024 Rate	2.73*	13.17*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,385,056.04	14,959,080.91	14,959,080.91
Indirect costs based on rate ** multiplied by actual direct costs	447,312.03	1,970,110.96	1,660,457.98
2023-2024 Actual Indirect Costs	606,699.39	2,032,674.52	2,032,674.52
2021-2022 Fixed Carry Forward	-12,714.78	0.00	262,101.59
Total Indirect Costs	619,414.17	2,032,674.52	1,770,572.93
Over/(Under) Recovery	-172,102.14	-62,563.56	-110,114.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	606,699.39	2,032,674.52	2,032,674.52
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-172,102.14	-62,563.56	-110,114.95
Total Projected Indirect 2025-2026 (Numerator)	778,801.53	2,095,238.08	2,142,789.47
Direct Costs	16,385,056.04	14,959,080.91	14,959,080.91
Rate for 2025-2026 **	4.75*	14.01*	14.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11670  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,357.69	54,126.30	54,126.30
2021-2022 Fixed Carry Forward	-5,275.21	28,177.81	28,177.81
Total Indirect Costs	10,632.90	25,948.49	25,948.49
2021-2022 Direct Costs	824,776.59	776,007.98	776,007.98
2023-2024 Rate	1.29*	3.34*	3.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	859,736.26	807,569.25	807,569.25
Indirect costs based on rate ** multiplied by actual direct costs	11,090.60	26,972.81	26,972.81
2023-2024 Actual Indirect Costs	10,798.59	62,965.60	62,965.60
2021-2022 Fixed Carry Forward	-5,275.21	28,177.81	28,177.81
Total Indirect Costs	16,073.80	34,787.79	34,787.79
Over/(Under) Recovery	-4,983.20	-7,814.98	-7,814.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	10,798.59	62,965.60	62,965.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-4,983.20	-7,814.98	-7,814.98
Total Projected Indirect 2025-2026 (Numerator)	15,781.79	70,780.58	70,780.58
Direct Costs	859,736.26	807,569.25	807,569.25
Rate for 2025-2026 **	1.84*	8.76*	8.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11830  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,899.00	115,992.92	115,992.92
2021-2022 Fixed Carry Forward	-976.07	0.00	4,968.91
Total Indirect Costs	6,875.07	115,992.92	111,024.01
2021-2022 Direct Costs	848,781.86	738,687.94	738,687.94
2023-2024 Rate	0.81*	15.70*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	988,427.34	890,717.93	890,717.93
Indirect costs based on rate ** multiplied by actual direct costs	8,006.26	133,607.69	133,874.90
2023-2024 Actual Indirect Costs	13,906.44	111,615.85	111,615.85
2021-2022 Fixed Carry Forward	-976.07	0.00	4,968.91
Total Indirect Costs	14,882.51	111,615.85	106,646.94
Over/(Under) Recovery	-6,876.25	0.00	27,227.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	13,906.44	111,615.85	111,615.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-6,876.25	0.00	27,227.96
Total Projected Indirect 2025-2026 (Numerator)	20,782.69	111,615.85	84,387.89
Direct Costs	988,427.34	890,717.93	890,717.93
Rate for 2025-2026 **	2.10*	12.53*	9.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11900  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	54,744.00	72,962.00	72,962.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	54,744.00	72,962.00	72,962.00
2021-2022 Direct Costs	689,844.00	671,626.00	671,626.00
2023-2024 Rate	7.94*	10.86*	10.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	882,378.70	858,893.58	858,893.58
Indirect costs based on rate ** multiplied by actual direct costs	70,060.87	93,275.84	93,275.84
2023-2024 Actual Indirect Costs	93,859.20	117,344.32	117,344.32
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	93,859.20	117,344.32	117,344.32
Over/(Under) Recovery	-23,798.33	-24,068.48	-24,068.48

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	93,859.20	117,344.32	117,344.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,798.33	-24,068.48	-24,068.48
Total Projected Indirect 2025-2026 (Numerator)	117,657.53	141,412.80	141,412.80
Direct Costs	882,378.70	858,893.58	858,893.58
Rate for 2025-2026 **	13.33*	16.46*	16.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11901  
Form R0418**

Countryside Academy  
4800 MEADOWBROOK RD  
BENTON HARBOR, MI 49022

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	243,270.85	691,875.13	691,875.13
2021-2022 Fixed Carry Forward	42,972.56	152,893.60	152,893.60
Total Indirect Costs	200,298.29	538,981.53	538,981.53
2021-2022 Direct Costs	9,493,840.40	9,045,236.12	9,045,236.12
2023-2024 Rate	2.11*	5.96*	5.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,843,043.78	9,324,098.90	9,324,098.90
Indirect costs based on rate ** multiplied by actual direct costs	207,688.22	555,716.29	555,716.29
2023-2024 Actual Indirect Costs	296,666.89	815,611.77	815,611.77
2021-2022 Fixed Carry Forward	42,972.56	152,893.60	152,893.60
Total Indirect Costs	253,694.33	662,718.17	662,718.17
Over/(Under) Recovery	-46,006.11	-107,001.88	-107,001.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	296,666.89	815,611.77	815,611.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,006.11	-107,001.88	-107,001.88
Total Projected Indirect 2025-2026 (Numerator)	342,673.00	922,613.65	922,613.65
Direct Costs	9,843,043.78	9,324,098.90	9,324,098.90
Rate for 2025-2026 **	3.48*	9.89*	9.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11903  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	28,894.26	515,407.54	515,407.54
2021-2022 Fixed Carry Forward	0.00	47,248.74	47,163.83
Total Indirect Costs	28,894.26	468,158.80	468,243.71
2021-2022 Direct Costs	5,034,839.44	4,548,326.16	4,548,326.16
2023-2024 Rate	0.57*	10.29*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,371,848.50	5,870,406.90	5,870,406.90
Indirect costs based on rate ** multiplied by actual direct costs	36,319.54	604,064.87	604,064.87
2023-2024 Actual Indirect Costs	72,561.81	574,003.41	574,003.41
2021-2022 Fixed Carry Forward	0.00	47,248.74	47,163.83
Total Indirect Costs	72,561.81	526,754.67	526,839.58
Over/(Under) Recovery	-36,242.27	77,310.20	77,225.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	72,561.81	574,003.41	574,003.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-36,242.27	77,310.20	77,225.29
Total Projected Indirect 2025-2026 (Numerator)	108,804.08	496,693.21	496,778.12
Direct Costs	6,371,848.50	5,870,406.90	5,870,406.90
Rate for 2025-2026 **	1.71*	8.46*	8.46**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 11904  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	133,694.16	305,541.89	305,541.89
2021-2022 Fixed Carry Forward	-2,546.38	0.00	0.00
Total Indirect Costs	136,240.54	305,541.89	305,541.89
2021-2022 Direct Costs	2,596,503.65	2,424,655.92	2,424,655.92
2023-2024 Rate	5.25*	12.60*	12.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,933,455.72	2,761,363.80	2,761,363.80
Indirect costs based on rate ** multiplied by actual direct costs	154,006.43	347,931.84	347,931.84
2023-2024 Actual Indirect Costs	141,327.27	313,419.19	313,419.19
2021-2022 Fixed Carry Forward	-2,546.38	0.00	0.00
Total Indirect Costs	143,873.65	313,419.19	313,419.19
Over/(Under) Recovery	10,132.78	34,512.65	34,512.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	141,327.27	313,419.19	313,419.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,132.78	34,512.65	34,512.65
Total Projected Indirect 2025-2026 (Numerator)	131,194.49	278,906.54	278,906.54
Direct Costs	2,933,455.72	2,761,363.80	2,761,363.80
Rate for 2025-2026 **	4.47*	10.10*	10.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 12000  
Form R0418**

Branch ISD  
370 MORSE ST  
COLDWATER, MI 49036

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,143,432.93	2,061,977.60	2,061,977.60
2021-2022 Fixed Carry Forward	121,585.69	265,935.67	266,642.06
Total Indirect Costs	1,021,847.24	1,796,041.93	1,795,335.54
2021-2022 Direct Costs	24,312,652.57	23,394,107.90	23,394,107.90
2023-2024 Rate	4.20*	7.68*	7.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,632,807.98	30,444,764.73	30,444,764.73
Indirect costs based on rate ** multiplied by actual direct costs	1,328,577.94	2,338,157.93	2,335,113.45
2023-2024 Actual Indirect Costs	1,333,130.85	2,521,174.10	2,521,174.10
2021-2022 Fixed Carry Forward	121,585.69	265,935.67	266,642.06
Total Indirect Costs	1,211,545.16	2,255,238.43	2,254,532.04
Over/(Under) Recovery	117,032.78	82,919.50	80,581.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,333,130.85	2,521,174.10	2,521,174.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	117,032.78	82,919.50	80,581.41
Total Projected Indirect 2025-2026 (Numerator)	1,216,098.07	2,438,254.60	2,440,592.69
Direct Costs	31,632,807.98	30,444,764.73	30,444,764.73
Rate for 2025-2026 **	3.84*	8.01*	8.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 12010  
Form R0418**

Coldwater Community Schools  
401 SAUK RIVER DR  
COLDWATER, MI 49036

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,137,673.95	3,845,826.91	3,845,826.91
2021-2022 Fixed Carry Forward	36,317.26	-75,845.02	-77,847.71
Total Indirect Costs	1,101,356.69	3,921,671.93	3,923,674.62
2021-2022 Direct Costs	32,835,720.87	30,127,567.91	30,127,567.91
2023-2024 Rate	3.35*	13.02*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	36,078,870.23	33,152,554.54	33,152,554.54
Indirect costs based on rate ** multiplied by actual direct costs	1,208,642.15	4,316,462.60	4,316,462.60
2023-2024 Actual Indirect Costs	1,138,101.50	4,064,417.19	4,064,417.19
2021-2022 Fixed Carry Forward	36,317.26	-75,845.02	-77,847.71
Total Indirect Costs	1,101,784.24	4,140,262.21	4,142,264.90
Over/(Under) Recovery	106,857.91	176,200.39	174,197.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,138,101.50	4,064,417.19	4,064,417.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	106,857.91	176,200.39	174,197.70
Total Projected Indirect 2025-2026 (Numerator)	1,031,243.59	3,888,216.80	3,890,219.49
Direct Costs	36,078,870.23	33,152,554.54	33,152,554.54
Rate for 2025-2026 **	2.86*	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 2025-2026 Indirect Cost Rates  
School District 12020  
Form R0418**

Bronson Community School District  
501 E CHICAGO ST  
BRONSON, MI 49028

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	415,186.08	1,348,059.61	1,348,059.61
2021-2022 Fixed Carry Forward	23,414.63	-79,270.04	-78,723.54
Total Indirect Costs	391,771.45	1,427,329.65	1,426,783.15
2021-2022 Direct Costs	10,264,255.09	9,368,961.31	9,368,961.31
2023-2024 Rate	3.82*	15.23*	15.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,693,639.42	12,668,317.70	12,668,317.70
Indirect costs based on rate ** multiplied by actual direct costs	523,097.03	1,900,247.66	1,929,384.79
2023-2024 Actual Indirect Costs	446,065.31	1,471,387.03	1,471,387.03
2021-2022 Fixed Carry Forward	23,414.63	-79,270.04	-78,723.54
Total Indirect Costs	422,650.68	1,550,657.07	1,550,110.57
Over/(Under) Recovery	100,446.35	0.00	379,274.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	446,065.31	1,471,387.03	1,471,387.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	100,446.35	0.00	379,274.22
Total Projected Indirect 2025-2026 (Numerator)	345,618.96	1,471,387.03	1,092,112.81
Direct Costs	13,693,639.42	12,668,317.70	12,668,317.70
Rate for 2025-2026 **	2.52*	11.61*	8.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 12040  
Form R0418**

Quincy Community Schools  
1 EDUCATIONAL PKWY  
QUINCY, MI 49082

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	428,335.56	1,508,196.71	1,508,196.71
2021-2022 Fixed Carry Forward	51,281.48	81,569.22	70,173.44
Total Indirect Costs	377,054.08	1,426,627.49	1,438,023.27
2021-2022 Direct Costs	12,346,806.08	11,266,944.93	11,266,944.93
2023-2024 Rate	3.05*	12.66*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,063,438.96	12,759,553.34	12,759,553.34
Indirect costs based on rate ** multiplied by actual direct costs	428,934.89	1,615,359.45	1,628,119.01
2023-2024 Actual Indirect Costs	526,176.86	1,830,062.48	1,830,062.48
2021-2022 Fixed Carry Forward	51,281.48	81,569.22	70,173.44
Total Indirect Costs	474,895.38	1,748,493.26	1,759,889.04
Over/(Under) Recovery	-45,960.49	-133,133.81	-131,770.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	526,176.86	1,830,062.48	1,830,062.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,960.49	-133,133.81	-131,770.03
Total Projected Indirect 2025-2026 (Numerator)	572,137.35	1,963,196.29	1,961,832.51
Direct Costs	14,063,438.96	12,759,553.34	12,759,553.34
Rate for 2025-2026 **	4.07*	15.39*	15.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 12901  
Form R0418**

Pansophia Academy  
52 ABBOTT AVE  
COLDWATER, MI 49036

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	74,166.00	266,816.00	266,816.00
2021-2022 Fixed Carry Forward	44,833.72	176,125.19	130,520.03
Total Indirect Costs	29,332.28	90,690.81	136,295.97
2021-2022 Direct Costs	4,399,119.00	4,206,469.00	4,206,469.00
2023-2024 Rate	0.67*	2.16*	3.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,703,395.00	5,451,792.00	5,451,792.00
Indirect costs based on rate ** multiplied by actual direct costs	38,212.75	117,758.71	176,638.06
2023-2024 Actual Indirect Costs	191,826.00	443,429.00	443,429.00
2021-2022 Fixed Carry Forward	44,833.72	176,125.19	130,520.03
Total Indirect Costs	146,992.28	267,303.81	312,908.97
Over/(Under) Recovery	-108,779.53	-149,545.10	-136,270.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	191,826.00	443,429.00	443,429.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-108,779.53	-149,545.10	-136,270.91
Total Projected Indirect 2025-2026 (Numerator)	300,605.53	592,974.10	579,699.91
Direct Costs	5,703,395.00	5,451,792.00	5,451,792.00
Rate for 2025-2026 **	5.27*	10.88*	10.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,979,035.88	7,071,411.84	7,071,411.84
2021-2022 Fixed Carry Forward	-87,550.67	-317,527.91	-318,335.67
Total Indirect Costs	5,066,586.55	7,388,939.75	7,389,747.51
2021-2022 Direct Costs	55,294,583.02	53,202,207.06	53,202,207.06
2023-2024 Rate	9.16*	13.89*	13.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	65,618,769.86	63,185,621.22	63,185,621.22
Indirect costs based on rate ** multiplied by actual direct costs	6,010,679.32	8,776,482.79	8,776,482.79
2023-2024 Actual Indirect Costs	6,043,297.72	8,476,446.36	8,476,446.36
2021-2022 Fixed Carry Forward	-87,550.67	-317,527.91	-318,335.67
Total Indirect Costs	6,130,848.39	8,793,974.27	8,794,782.03
Over/(Under) Recovery	-120,169.07	-17,491.48	-18,299.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,043,297.72	8,476,446.36	8,476,446.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-120,169.07	-17,491.48	-18,299.24
Total Projected Indirect 2025-2026 (Numerator)	6,163,466.79	8,493,937.84	8,494,745.60
Direct Costs	65,618,769.86	63,185,621.22	63,185,621.22
Rate for 2025-2026 **	9.39*	13.44*	13.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13020  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,827,583.45	10,002,238.71	10,002,238.71
2021-2022 Fixed Carry Forward	363,565.22	0.00	455,019.64
Total Indirect Costs	3,464,018.23	10,002,238.71	9,547,219.07
2021-2022 Direct Costs	54,795,398.96	50,591,477.26	50,591,477.26
2023-2024 Rate	6.32*	19.77*	18.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	66,581,796.71	60,958,899.43	60,958,899.43
Indirect costs based on rate ** multiplied by actual direct costs	4,207,969.55	9,143,834.91	11,502,944.32
2023-2024 Actual Indirect Costs	3,270,449.59	11,454,110.13	11,454,110.13
2021-2022 Fixed Carry Forward	363,565.22	0.00	455,019.64
Total Indirect Costs	2,906,884.37	11,454,110.13	10,999,090.49
Over/(Under) Recovery	1,301,085.18	0.00	503,853.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,270,449.59	11,454,110.13	11,454,110.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,301,085.18	0.00	503,853.83
Total Projected Indirect 2025-2026 (Numerator)	1,969,364.41	11,454,110.13	10,950,256.30
Direct Costs	66,581,796.71	60,958,899.43	60,958,899.43
Rate for 2025-2026 **	2.96*	18.79*	17.96**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	248,390.61	765,157.75	765,157.75
2021-2022 Fixed Carry Forward	19,469.37	4,024.04	-3,413.85
Total Indirect Costs	228,921.24	761,133.71	768,571.60
2021-2022 Direct Costs	5,979,705.99	5,462,938.85	5,462,938.85
2023-2024 Rate	3.83*	13.93*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,886,055.69	6,228,117.65	6,228,117.65
Indirect costs based on rate ** multiplied by actual direct costs	263,735.93	867,576.79	876,296.15
2023-2024 Actual Indirect Costs	271,715.03	929,653.07	929,653.07
2021-2022 Fixed Carry Forward	19,469.37	4,024.04	-3,413.85
Total Indirect Costs	252,245.66	925,629.03	933,066.92
Over/(Under) Recovery	11,490.27	-58,052.24	-56,770.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	271,715.03	929,653.07	929,653.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	11,490.27	-58,052.24	-56,770.77
Total Projected Indirect 2025-2026 (Numerator)	260,224.76	987,705.31	986,423.84
Direct Costs	6,886,055.69	6,228,117.65	6,228,117.65
Rate for 2025-2026 **	3.78*	15.86*	15.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13070  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,318,645.52	4,446,818.45	4,446,818.45
2021-2022 Fixed Carry Forward	-57,563.81	248,609.07	242,626.15
Total Indirect Costs	1,376,209.33	4,198,209.38	4,204,192.30
2021-2022 Direct Costs	34,811,219.59	31,683,046.66	31,683,046.66
2023-2024 Rate	3.95*	13.25*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	40,395,580.75	36,458,087.74	36,458,087.74
Indirect costs based on rate ** multiplied by actual direct costs	1,595,625.44	4,830,696.63	4,837,988.24
2023-2024 Actual Indirect Costs	1,446,623.85	5,384,116.86	5,384,116.86
2021-2022 Fixed Carry Forward	-57,563.81	248,609.07	242,626.15
Total Indirect Costs	1,504,187.66	5,135,507.79	5,141,490.71
Over/(Under) Recovery	91,437.78	-304,811.16	-303,502.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,446,623.85	5,384,116.86	5,384,116.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	91,437.78	-304,811.16	-303,502.47
Total Projected Indirect 2025-2026 (Numerator)	1,355,186.07	5,688,928.02	5,687,619.33
Direct Costs	40,395,580.75	36,458,087.74	36,458,087.74
Rate for 2025-2026 **	3.35*	15.60*	15.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13080  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	572,881.37	1,552,366.40	1,552,366.40
2021-2022 Fixed Carry Forward	45,452.71	-29,694.28	-61,352.26
Total Indirect Costs	527,428.66	1,582,060.68	1,613,718.66
2021-2022 Direct Costs	11,933,960.69	10,954,475.66	10,954,475.66
2023-2024 Rate	4.42*	14.44*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,415,811.04	11,489,608.87	11,489,608.87
Indirect costs based on rate ** multiplied by actual direct costs	548,778.85	1,659,099.52	1,692,419.39
2023-2024 Actual Indirect Costs	576,527.08	1,502,729.25	1,502,729.25
2021-2022 Fixed Carry Forward	45,452.71	-29,694.28	-61,352.26
Total Indirect Costs	531,074.37	1,532,423.53	1,564,081.51
Over/(Under) Recovery	17,704.48	126,675.99	128,337.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	576,527.08	1,502,729.25	1,502,729.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	17,704.48	126,675.99	128,337.88
Total Projected Indirect 2025-2026 (Numerator)	558,822.60	1,376,053.26	1,374,391.37
Direct Costs	12,415,811.04	11,489,608.87	11,489,608.87
Rate for 2025-2026 **	4.50*	11.98*	11.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13090  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,056,520.48	6,212,644.78	6,212,644.78
2021-2022 Fixed Carry Forward	-147,805.41	-638,951.00	-694,460.55
Total Indirect Costs	2,204,325.89	6,851,595.78	6,907,105.33
2021-2022 Direct Costs	43,854,736.28	40,713,614.17	40,713,614.17
2023-2024 Rate	5.03*	16.83*	16.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,865,270.18	43,531,143.98	43,531,143.98
Indirect costs based on rate ** multiplied by actual direct costs	2,357,323.09	6,529,671.60	7,387,235.13
2023-2024 Actual Indirect Costs	2,666,550.81	7,066,843.01	7,066,843.01
2021-2022 Fixed Carry Forward	-147,805.41	-638,951.00	-694,460.55
Total Indirect Costs	2,814,356.22	7,705,794.01	7,761,303.56
Over/(Under) Recovery	-457,033.13	0.00	-374,068.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,666,550.81	7,066,843.01	7,066,843.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-457,033.13	0.00	-374,068.43
Total Projected Indirect 2025-2026 (Numerator)	3,123,583.94	7,066,843.01	7,440,911.44
Direct Costs	46,865,270.18	43,531,143.98	43,531,143.98
Rate for 2025-2026 **	6.67*	16.23*	17.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13095  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	183,285.71	385,981.42	385,981.42
2021-2022 Fixed Carry Forward	-10,315.23	0.00	99,977.36
Total Indirect Costs	193,600.94	385,981.42	286,004.06
2021-2022 Direct Costs	3,855,967.55	3,653,271.84	3,653,271.84
2023-2024 Rate	5.02*	10.57*	7.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,183,338.39	3,969,191.44	3,969,191.44
Indirect costs based on rate ** multiplied by actual direct costs	210,003.59	419,543.54	310,787.69
2023-2024 Actual Indirect Costs	195,942.74	410,089.69	410,089.69
2021-2022 Fixed Carry Forward	-10,315.23	0.00	99,977.36
Total Indirect Costs	206,257.97	410,089.69	310,112.33
Over/(Under) Recovery	3,745.62	9,453.85	675.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	195,942.74	410,089.69	410,089.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,745.62	9,453.85	675.36
Total Projected Indirect 2025-2026 (Numerator)	192,197.12	400,635.84	409,414.33
Direct Costs	4,183,338.39	3,969,191.44	3,969,191.44
Rate for 2025-2026 **	4.59*	10.09*	10.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13110  
Form R0418**

Marshall Public Schools  
100 E GREEN ST  
MARSHALL, MI 49068

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,406,287.18	4,985,246.45	4,985,246.45
2021-2022 Fixed Carry Forward	-159,761.48	0.00	-528,051.88
Total Indirect Costs	1,566,048.66	4,985,246.45	5,513,298.33
2021-2022 Direct Costs	32,911,243.48	29,332,284.21	29,332,284.21
2023-2024 Rate	4.76*	17.00*	18.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,334,358.28	34,594,745.05	34,594,745.05
Indirect costs based on rate ** multiplied by actual direct costs	1,824,715.45	5,189,211.76	6,503,812.07
2023-2024 Actual Indirect Costs	2,090,975.36	5,830,588.59	5,830,588.59
2021-2022 Fixed Carry Forward	-159,761.48	0.00	-528,051.88
Total Indirect Costs	2,250,736.84	5,830,588.59	6,358,640.47
Over/(Under) Recovery	-426,021.39	0.00	145,171.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,090,975.36	5,830,588.59	5,830,588.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-426,021.39	0.00	145,171.60
Total Projected Indirect 2025-2026 (Numerator)	2,516,996.75	5,830,588.59	5,685,416.99
Direct Costs	38,334,358.28	34,594,745.05	34,594,745.05
Rate for 2025-2026 **	6.57*	16.85*	16.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13120  
Form R0418**

Pennfield Schools  
8587 PENNFIELD RD  
BATTLE CREEK, MI 49017

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	730,174.23	2,012,759.20	2,012,759.20
2021-2022 Fixed Carry Forward	44,437.96	482,760.88	482,802.82
Total Indirect Costs	685,736.27	1,529,998.32	1,529,956.38
2021-2022 Direct Costs	23,560,076.35	22,277,491.38	22,277,491.38
2023-2024 Rate	2.91*	6.87*	6.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,331,592.34	23,260,640.91	23,260,640.91
Indirect costs based on rate ** multiplied by actual direct costs	737,149.34	1,598,006.03	1,598,006.03
2023-2024 Actual Indirect Costs	1,006,603.92	3,077,555.35	3,077,555.35
2021-2022 Fixed Carry Forward	44,437.96	482,760.88	482,802.82
Total Indirect Costs	962,165.96	2,594,794.47	2,594,752.53
Over/(Under) Recovery	-225,016.62	-996,788.44	-996,746.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,006,603.92	3,077,555.35	3,077,555.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-225,016.62	-996,788.44	-996,746.50
Total Projected Indirect 2025-2026 (Numerator)	1,231,620.54	4,074,343.79	4,074,301.85
Direct Costs	25,331,592.34	23,260,640.91	23,260,640.91
Rate for 2025-2026 **	4.86*	17.52*	17.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13130  
Form R0418**

Tekonsha Community Schools  
245 S ELM ST  
TEKONSHA, MI 49092

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	136,249.03	373,980.64	373,980.64
2021-2022 Fixed Carry Forward	23,039.26	-10,378.15	-13,290.86
Total Indirect Costs	113,209.77	384,358.79	387,271.50
2021-2022 Direct Costs	2,780,406.40	2,542,674.79	2,542,674.79
2023-2024 Rate	4.07*	15.12*	15.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,241,237.69	2,943,858.19	2,943,858.19
Indirect costs based on rate ** multiplied by actual direct costs	131,918.37	441,578.73	448,349.60
2023-2024 Actual Indirect Costs	157,363.21	454,742.71	454,742.71
2021-2022 Fixed Carry Forward	23,039.26	-10,378.15	-13,290.86
Total Indirect Costs	134,323.95	465,120.86	468,033.57
Over/(Under) Recovery	-2,405.58	0.00	-19,683.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	157,363.21	454,742.71	454,742.71
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,405.58	0.00	-19,683.97
Total Projected Indirect 2025-2026 (Numerator)	159,768.79	454,742.71	474,426.68
Direct Costs	3,241,237.69	2,943,858.19	2,943,858.19
Rate for 2025-2026 **	4.93*	15.45*	16.12**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13135  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	436,130.36	1,424,323.46	1,424,323.46
2021-2022 Fixed Carry Forward	46,371.35	227,916.05	129,738.31
Total Indirect Costs	389,759.01	1,196,407.41	1,294,585.15
2021-2022 Direct Costs	12,359,421.67	11,371,228.57	11,371,228.57
2023-2024 Rate	3.15*	10.52*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,830,897.42	12,642,128.53	12,642,128.53
Indirect costs based on rate ** multiplied by actual direct costs	435,673.27	1,329,951.92	1,438,674.23
2023-2024 Actual Indirect Costs	476,995.55	1,665,764.44	1,665,764.44
2021-2022 Fixed Carry Forward	46,371.35	227,916.05	129,738.31
Total Indirect Costs	430,624.20	1,437,848.39	1,536,026.13
Over/(Under) Recovery	51,420.42	-107,896.47	-97,351.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	476,995.55	1,665,764.44	1,665,764.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	51,420.42	-107,896.47	-97,351.90
Total Projected Indirect 2025-2026 (Numerator)	425,575.13	1,773,660.91	1,763,116.34
Direct Costs	13,830,897.42	12,642,128.53	12,642,128.53
Rate for 2025-2026 **	3.08*	14.03*	13.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13900  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	47,651.22	217,547.28	217,547.28
2021-2022 Fixed Carry Forward	5,665.49	7,094.03	-5,970.63
Total Indirect Costs	41,985.73	210,453.25	223,517.91
2021-2022 Direct Costs	1,711,703.28	1,541,807.22	1,541,807.22
2023-2024 Rate	2.45*	13.65*	14.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,972,528.73	1,777,943.62	1,777,943.62
Indirect costs based on rate ** multiplied by actual direct costs	48,326.95	242,689.30	257,801.82
2023-2024 Actual Indirect Costs	37,175.72	231,760.83	231,760.83
2021-2022 Fixed Carry Forward	5,665.49	7,094.03	-5,970.63
Total Indirect Costs	31,510.23	224,666.80	237,731.46
Over/(Under) Recovery	16,816.72	18,022.50	20,070.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	37,175.72	231,760.83	231,760.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	16,816.72	18,022.50	20,070.36
Total Projected Indirect 2025-2026 (Numerator)	20,359.00	213,738.33	211,690.47
Direct Costs	1,972,528.73	1,777,943.62	1,777,943.62
Rate for 2025-2026 **	1.03*	12.02*	11.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13901  
Form R0418**

Arbor Academy  
55 ARBOR ST  
BATTLE CREEK, MI 49015

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	221,441.03	629,447.30	629,447.30
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	221,441.03	629,447.30	629,447.30
2021-2022 Direct Costs	2,128,822.39	1,720,816.12	1,720,816.12
2023-2024 Rate	10.40*	36.58*	36.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,296,910.98	1,663,582.01	1,663,582.01
Indirect costs based on rate ** multiplied by actual direct costs	238,878.74	249,537.30	415,895.50
2023-2024 Actual Indirect Costs	39,879.11	673,208.08	673,208.08
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	39,879.11	673,208.08	673,208.08
Over/(Under) Recovery	198,999.63	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	39,879.11	673,208.08	673,208.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	198,999.63	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-159,120.52	673,208.08	673,208.08
Direct Costs	2,296,910.98	1,663,582.01	1,663,582.01
Rate for 2025-2026 **	0.00*	40.47*	40.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13902  
Form R0418**

Endeavor Charter Academy  
380 HELMER RD N  
SPRINGFIELD, MI 49037

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	377,515.00	1,421,387.00	1,421,387.00
2021-2022 Fixed Carry Forward	24,184.54	0.00	0.00
Total Indirect Costs	353,330.46	1,421,387.00	1,421,387.00
2021-2022 Direct Costs	7,081,493.00	6,037,621.00	6,037,621.00
2023-2024 Rate	4.99*	23.54*	23.54**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,850,953.00	6,725,244.00	6,725,244.00
Indirect costs based on rate ** multiplied by actual direct costs	391,762.55	1,008,786.60	1,583,122.44
2023-2024 Actual Indirect Costs	627,655.00	1,753,364.00	1,753,364.00
2021-2022 Fixed Carry Forward	24,184.54	0.00	0.00
Total Indirect Costs	603,470.46	1,753,364.00	1,753,364.00
Over/(Under) Recovery	-211,707.91	0.00	-170,241.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	627,655.00	1,753,364.00	1,753,364.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-211,707.91	0.00	-170,241.56
Total Projected Indirect 2025-2026 (Numerator)	839,362.91	1,753,364.00	1,923,605.56
Direct Costs	7,850,953.00	6,725,244.00	6,725,244.00
Rate for 2025-2026 **	10.69*	26.07*	28.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13903  
Form R0418**

Marshall Academy  
18203 HOMER RD  
MARSHALL, MI 49068

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	123,173.13	313,970.30	313,970.30
2021-2022 Fixed Carry Forward	10,245.08	0.00	35,284.84
Total Indirect Costs	112,928.05	313,970.30	278,685.46
2021-2022 Direct Costs	2,433,960.69	2,243,163.52	2,243,163.52
2023-2024 Rate	4.64*	14.00*	12.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,647,844.17	2,426,717.63	2,426,717.63
Indirect costs based on rate ** multiplied by actual direct costs	122,859.97	339,740.47	301,398.33
2023-2024 Actual Indirect Costs	132,249.92	353,376.46	353,376.46
2021-2022 Fixed Carry Forward	10,245.08	0.00	35,284.84
Total Indirect Costs	122,004.84	353,376.46	318,091.62
Over/(Under) Recovery	855.13	-13,635.99	-16,693.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	132,249.92	353,376.46	353,376.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	855.13	-13,635.99	-16,693.29
Total Projected Indirect 2025-2026 (Numerator)	131,394.79	367,012.45	370,069.75
Direct Costs	2,647,844.17	2,426,717.63	2,426,717.63
Rate for 2025-2026 **	4.96*	15.12*	15.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 13904  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	120,688.00	154,260.00	154,260.00
2021-2022 Fixed Carry Forward	-39,150.57	0.00	49,741.28
Total Indirect Costs	159,838.57	154,260.00	104,518.72
2021-2022 Direct Costs	1,473,793.00	1,440,221.00	1,440,221.00
2023-2024 Rate	10.85*	10.71*	7.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,851,612.00	1,813,242.00	1,813,242.00
Indirect costs based on rate ** multiplied by actual direct costs	200,899.90	194,198.22	131,641.37
2023-2024 Actual Indirect Costs	159,833.00	198,203.00	198,203.00
2021-2022 Fixed Carry Forward	-39,150.57	0.00	49,741.28
Total Indirect Costs	198,983.57	198,203.00	148,461.72
Over/(Under) Recovery	1,916.33	-4,004.78	-16,820.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	159,833.00	198,203.00	198,203.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,916.33	-4,004.78	-16,820.35
Total Projected Indirect 2025-2026 (Numerator)	157,916.67	202,207.78	215,023.35
Direct Costs	1,851,612.00	1,813,242.00	1,813,242.00
Rate for 2025-2026 **	8.53*	11.15*	11.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 14000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	900,970.38	1,508,015.49	1,508,015.49
2021-2022 Fixed Carry Forward	25,950.58	100,344.01	100,500.53
Total Indirect Costs	875,019.80	1,407,671.48	1,407,514.96
2021-2022 Direct Costs	13,812,221.12	13,205,176.01	13,205,176.01
2023-2024 Rate	6.34*	10.66*	10.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,432,653.54	17,631,865.19	17,631,865.19
Indirect costs based on rate ** multiplied by actual direct costs	1,168,630.23	1,879,556.83	1,879,556.83
2023-2024 Actual Indirect Costs	1,200,115.86	2,000,904.21	2,000,904.21
2021-2022 Fixed Carry Forward	25,950.58	100,344.01	100,500.53
Total Indirect Costs	1,174,165.28	1,900,560.20	1,900,403.68
Over/(Under) Recovery	-5,535.05	-21,003.37	-20,846.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,200,115.86	2,000,904.21	2,000,904.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,535.05	-21,003.37	-20,846.85
Total Projected Indirect 2025-2026 (Numerator)	1,205,650.91	2,021,907.58	2,021,751.06
Direct Costs	18,432,653.54	17,631,865.19	17,631,865.19
Rate for 2025-2026 **	6.54*	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 2025-2026 Indirect Cost Rates  
School District 14010  
Form R0418**

Cassopolis Public Schools  
22721 DIAMOND COVE ST  
CASSOPOLIS, MI 49031

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	699,202.96	2,003,863.51	2,003,863.51
2021-2022 Fixed Carry Forward	-135,608.93	0.00	41,055.26
Total Indirect Costs	834,811.89	2,003,863.51	1,962,808.25
2021-2022 Direct Costs	10,932,338.38	9,627,677.83	9,627,677.83
2023-2024 Rate	7.64*	20.81*	20.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,106,725.62	10,730,615.55	10,730,615.55
Indirect costs based on rate ** multiplied by actual direct costs	924,953.84	1,609,592.33	2,187,972.51
2023-2024 Actual Indirect Costs	630,629.75	2,044,372.14	2,044,372.14
2021-2022 Fixed Carry Forward	-135,608.93	0.00	41,055.26
Total Indirect Costs	766,238.68	2,044,372.14	2,003,316.88
Over/(Under) Recovery	158,715.16	0.00	184,655.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	630,629.75	2,044,372.14	2,044,372.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	158,715.16	0.00	184,655.63
Total Projected Indirect 2025-2026 (Numerator)	471,914.59	2,044,372.14	1,859,716.51
Direct Costs	12,106,725.62	10,730,615.55	10,730,615.55
Rate for 2025-2026 **	3.90*	19.05*	17.33**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 14020  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,047,108.32	3,427,039.24	3,427,039.24
2021-2022 Fixed Carry Forward	161,724.76	0.00	353,833.76
Total Indirect Costs	885,383.56	3,427,039.24	3,073,205.48
2021-2022 Direct Costs	26,719,333.98	24,339,403.06	24,339,403.06
2023-2024 Rate	3.31*	14.08*	12.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,391,332.75	22,877,737.44	22,877,737.44
Indirect costs based on rate ** multiplied by actual direct costs	840,453.11	3,221,185.43	2,889,458.24
2023-2024 Actual Indirect Costs	1,083,452.15	3,597,047.46	3,597,047.46
2021-2022 Fixed Carry Forward	161,724.76	0.00	353,833.76
Total Indirect Costs	921,727.39	3,597,047.46	3,243,213.70
Over/(Under) Recovery	-81,274.28	-375,862.03	-353,755.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,083,452.15	3,597,047.46	3,597,047.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-81,274.28	-375,862.03	-353,755.46
Total Projected Indirect 2025-2026 (Numerator)	1,164,726.43	3,972,909.49	3,950,802.92
Direct Costs	25,391,332.75	22,877,737.44	22,877,737.44
Rate for 2025-2026 **	4.59*	17.37*	17.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 14030  
Form R0418**

Edwardsburg Public Schools  
69410 SECTION ST  
EDWARDSBURG, MI 49112

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,021,822.02	3,673,140.45	3,673,140.45
2021-2022 Fixed Carry Forward	-18,474.70	-318,908.09	-318,726.30
Total Indirect Costs	1,040,296.72	3,992,048.54	3,991,866.75
2021-2022 Direct Costs	27,952,511.11	25,301,192.68	25,301,192.68
2023-2024 Rate	3.72*	15.78*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	29,325,669.88	26,447,990.32	26,447,990.32
Indirect costs based on rate ** multiplied by actual direct costs	1,090,914.92	3,967,198.55	4,173,492.87
2023-2024 Actual Indirect Costs	1,011,564.36	3,889,243.92	3,889,243.92
2021-2022 Fixed Carry Forward	-18,474.70	-318,908.09	-318,726.30
Total Indirect Costs	1,030,039.06	4,208,152.01	4,207,970.22
Over/(Under) Recovery	60,875.86	0.00	-34,477.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,011,564.36	3,889,243.92	3,889,243.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	60,875.86	0.00	-34,477.35
Total Projected Indirect 2025-2026 (Numerator)	950,688.50	3,889,243.92	3,923,721.27
Direct Costs	29,325,669.88	26,447,990.32	26,447,990.32
Rate for 2025-2026 **	3.24*	14.71*	14.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 14050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	167,612.93	1,018,956.08	1,018,956.08
2021-2022 Fixed Carry Forward	401.71	11,878.84	11,995.24
Total Indirect Costs	167,211.22	1,007,077.24	1,006,960.84
2021-2022 Direct Costs	8,579,433.23	7,728,090.08	7,728,090.08
2023-2024 Rate	1.95*	13.03*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,277,128.70	8,414,633.76	8,414,633.76
Indirect costs based on rate ** multiplied by actual direct costs	180,904.01	1,096,426.78	1,096,426.78
2023-2024 Actual Indirect Costs	399,204.85	1,261,699.79	1,261,699.79
2021-2022 Fixed Carry Forward	401.71	11,878.84	11,995.24
Total Indirect Costs	398,803.14	1,249,820.95	1,249,704.55
Over/(Under) Recovery	-217,899.13	-153,394.17	-153,277.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	399,204.85	1,261,699.79	1,261,699.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-217,899.13	-153,394.17	-153,277.77
Total Projected Indirect 2025-2026 (Numerator)	617,103.98	1,415,093.96	1,414,977.56
Direct Costs	9,277,128.70	8,414,633.76	8,414,633.76
Rate for 2025-2026 **	6.65*	16.82*	16.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 15000  
Form R0418**

Charlevoix-Emmet ISD  
8568 MERCER RD  
CHARLEVOIX, MI 49720

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,085,946.92	3,716,384.21	3,716,384.21
2021-2022 Fixed Carry Forward	-177,923.32	0.00	-170,962.86
Total Indirect Costs	3,263,870.24	3,716,384.21	3,887,347.07
2021-2022 Direct Costs	21,509,958.51	20,879,521.22	20,879,521.22
2023-2024 Rate	15.17*	17.80*	18.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,103,896.47	26,239,346.40	26,239,346.40
Indirect costs based on rate ** multiplied by actual direct costs	4,065,584.47	3,935,901.96	4,885,766.30
2023-2024 Actual Indirect Costs	4,079,643.96	4,944,194.03	4,944,194.03
2021-2022 Fixed Carry Forward	-177,923.32	0.00	-170,962.86
Total Indirect Costs	4,257,567.28	4,944,194.03	5,115,156.89
Over/(Under) Recovery	0.00	0.00	-229,390.59

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,079,643.96	4,944,194.03	4,944,194.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-229,390.59
Total Projected Indirect 2025-2026 (Numerator)	4,079,643.96	4,944,194.03	5,173,584.62
Direct Costs	27,103,896.47	26,239,346.40	26,239,346.40
Rate for 2025-2026 **	15.05*	18.84*	19.72**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 15010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	38,700.64	215,297.94	215,297.94
2021-2022 Fixed Carry Forward	2,607.77	65,736.15	66,097.13
Total Indirect Costs	36,092.87	149,561.79	149,200.81
2021-2022 Direct Costs	2,168,334.31	1,991,737.01	1,991,737.01
2023-2024 Rate	1.66*	7.51*	7.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,515,900.44	2,293,098.22	2,293,098.22
Indirect costs based on rate ** multiplied by actual direct costs	41,763.95	172,211.68	171,753.06
2023-2024 Actual Indirect Costs	49,131.44	271,933.66	271,933.66
2021-2022 Fixed Carry Forward	2,607.77	65,736.15	66,097.13
Total Indirect Costs	46,523.67	206,197.51	205,836.53
Over/(Under) Recovery	-4,759.72	-33,985.83	-34,083.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	49,131.44	271,933.66	271,933.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-4,759.72	-33,985.83	-34,083.47
Total Projected Indirect 2025-2026 (Numerator)	53,891.16	305,919.49	306,017.13
Direct Costs	2,515,900.44	2,293,098.22	2,293,098.22
Rate for 2025-2026 **	2.14*	13.34*	13.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 15020  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	278,021.23	1,787,648.19	1,787,648.19
2021-2022 Fixed Carry Forward	80,443.61	52,134.76	51,693.01
Total Indirect Costs	197,577.62	1,735,513.43	1,735,955.18
2021-2022 Direct Costs	16,622,363.50	15,112,736.54	15,112,736.54
2023-2024 Rate	1.19*	11.48*	11.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,646,966.55	17,954,107.81	17,954,107.81
Indirect costs based on rate ** multiplied by actual direct costs	233,798.90	2,061,131.58	2,062,926.99
2023-2024 Actual Indirect Costs	410,539.87	2,103,398.61	2,103,398.61
2021-2022 Fixed Carry Forward	80,443.61	52,134.76	51,693.01
Total Indirect Costs	330,096.26	2,051,263.85	2,051,705.60
Over/(Under) Recovery	-96,297.36	9,867.73	11,221.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	410,539.87	2,103,398.61	2,103,398.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-96,297.36	9,867.73	11,221.39
Total Projected Indirect 2025-2026 (Numerator)	506,837.23	2,093,530.88	2,092,177.22
Direct Costs	19,646,966.55	17,954,107.81	17,954,107.81
Rate for 2025-2026 **	2.58*	11.66*	11.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 15030  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	98,818.35	366,210.49	366,210.49
2021-2022 Fixed Carry Forward	-2,805.65	-18,042.34	-17,946.36
Total Indirect Costs	101,624.00	384,252.83	384,156.85
2021-2022 Direct Costs	3,655,302.52	3,387,910.38	3,387,910.38
2023-2024 Rate	2.78*	11.34*	11.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,251,140.20	3,931,872.22	3,931,872.22
Indirect costs based on rate ** multiplied by actual direct costs	118,181.70	445,874.31	445,874.31
2023-2024 Actual Indirect Costs	203,358.21	522,626.19	522,626.19
2021-2022 Fixed Carry Forward	-2,805.65	-18,042.34	-17,946.36
Total Indirect Costs	206,163.86	540,668.53	540,572.55
Over/(Under) Recovery	-87,982.16	-94,794.22	-94,698.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	203,358.21	522,626.19	522,626.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-87,982.16	-94,794.22	-94,698.24
Total Projected Indirect 2025-2026 (Numerator)	291,340.37	617,420.41	617,324.43
Direct Costs	4,251,140.20	3,931,872.22	3,931,872.22
Rate for 2025-2026 **	6.85*	15.70*	15.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 15050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	180,227.16	1,159,742.90	1,159,742.90
2021-2022 Fixed Carry Forward	27,084.44	173,181.87	172,334.40
Total Indirect Costs	153,142.72	986,561.03	987,408.50
2021-2022 Direct Costs	12,402,591.44	11,423,075.70	11,423,075.70
2023-2024 Rate	1.23*	8.64*	8.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,750,547.25	13,551,524.83	13,551,524.83
Indirect costs based on rate ** multiplied by actual direct costs	181,431.73	1,170,851.75	1,170,851.75
2023-2024 Actual Indirect Costs	189,639.02	1,388,661.44	1,388,661.44
2021-2022 Fixed Carry Forward	27,084.44	173,181.87	172,334.40
Total Indirect Costs	162,554.58	1,215,479.57	1,216,327.04
Over/(Under) Recovery	18,877.15	-44,627.82	-45,475.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	189,639.02	1,388,661.44	1,388,661.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,877.15	-44,627.82	-45,475.29
Total Projected Indirect 2025-2026 (Numerator)	170,761.87	1,433,289.26	1,434,136.73
Direct Costs	14,750,547.25	13,551,524.83	13,551,524.83
Rate for 2025-2026 **	1.16*	10.58*	10.58**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 15060  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	59,111.65	1,062,331.75	1,062,331.75
2021-2022 Fixed Carry Forward	128,741.93	35,232.64	35,232.64
Total Indirect Costs	-69,630.28	1,027,099.11	1,027,099.11
2021-2022 Direct Costs	11,886,481.03	10,883,260.93	10,883,260.93
2023-2024 Rate	0.00*	9.44*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,395,283.94	13,388,315.23	13,388,315.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,263,856.96	1,263,856.96
2023-2024 Actual Indirect Costs	201,332.01	1,208,300.72	1,208,300.72
2021-2022 Fixed Carry Forward	128,741.93	35,232.64	35,232.64
Total Indirect Costs	72,590.08	1,173,068.08	1,173,068.08
Over/(Under) Recovery	0.00	90,788.88	90,788.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	201,332.01	1,208,300.72	1,208,300.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	90,788.88	90,788.88
Total Projected Indirect 2025-2026 (Numerator)	201,332.01	1,117,511.84	1,117,511.84
Direct Costs	14,395,283.94	13,388,315.23	13,388,315.23
Rate for 2025-2026 **	1.40*	8.35*	8.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 15901  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	95,288.00	148,109.00	148,109.00
2021-2022 Fixed Carry Forward	26,673.45	0.00	142,047.46
Total Indirect Costs	68,614.55	148,109.00	6,061.54
2021-2022 Direct Costs	1,361,188.00	1,308,367.00	1,308,367.00
2023-2024 Rate	5.04*	11.32*	0.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,235,229.68	1,125,915.69	1,125,915.69
Indirect costs based on rate ** multiplied by actual direct costs	62,255.58	127,453.66	5,179.21
2023-2024 Actual Indirect Costs	52,334.00	161,647.99	161,647.99
2021-2022 Fixed Carry Forward	26,673.45	0.00	142,047.46
Total Indirect Costs	25,660.55	161,647.99	19,600.53
Over/(Under) Recovery	36,595.03	-34,194.33	-14,421.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	52,334.00	161,647.99	161,647.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,595.03	-34,194.33	-14,421.32
Total Projected Indirect 2025-2026 (Numerator)	15,738.97	195,842.32	176,069.31
Direct Costs	1,235,229.68	1,125,915.69	1,125,915.69
Rate for 2025-2026 **	1.27*	17.39*	15.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 16000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,313,452.34	1,588,565.08	1,588,565.08
2021-2022 Fixed Carry Forward	-210,789.92	0.00	252,016.14
Total Indirect Costs	1,524,242.26	1,588,565.08	1,336,548.94
2021-2022 Direct Costs	12,498,285.53	12,223,172.79	12,223,172.79
2023-2024 Rate	12.20*	13.00*	10.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,474,174.85	14,211,701.19	14,211,701.19
Indirect costs based on rate ** multiplied by actual direct costs	1,765,849.33	1,847,521.15	1,553,338.94
2023-2024 Actual Indirect Costs	1,379,928.97	1,642,402.63	1,642,402.63
2021-2022 Fixed Carry Forward	-210,789.92	0.00	252,016.14
Total Indirect Costs	1,590,718.89	1,642,402.63	1,390,386.49
Over/(Under) Recovery	175,130.44	205,118.52	162,952.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,379,928.97	1,642,402.63	1,642,402.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	175,130.44	205,118.52	162,952.45
Total Projected Indirect 2025-2026 (Numerator)	1,204,798.53	1,437,284.11	1,479,450.18
Direct Costs	14,474,174.85	14,211,701.19	14,211,701.19
Rate for 2025-2026 **	8.32*	10.11*	10.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 16015  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	563,781.55	2,070,461.65	2,070,461.65
2021-2022 Fixed Carry Forward	47,059.19	125,309.62	125,309.62
Total Indirect Costs	516,722.36	1,945,152.03	1,945,152.03
2021-2022 Direct Costs	17,495,926.83	15,989,246.73	15,989,246.73
2023-2024 Rate	2.95*	12.17*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,965,044.81	19,238,155.57	19,238,155.57
Indirect costs based on rate ** multiplied by actual direct costs	618,468.82	2,341,283.53	2,341,283.53
2023-2024 Actual Indirect Costs	637,191.67	2,364,080.91	2,364,080.91
2021-2022 Fixed Carry Forward	47,059.19	125,309.62	125,309.62
Total Indirect Costs	590,132.48	2,238,771.29	2,238,771.29
Over/(Under) Recovery	28,336.34	102,512.24	102,512.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	637,191.67	2,364,080.91	2,364,080.91
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	28,336.34	102,512.24	102,512.24
Total Projected Indirect 2025-2026 (Numerator)	608,855.33	2,261,568.67	2,261,568.67
Direct Costs	20,965,044.81	19,238,155.57	19,238,155.57
Rate for 2025-2026 **	2.90*	11.76*	11.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 16050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	373,391.08	1,199,552.13	1,199,552.13
2021-2022 Fixed Carry Forward	-101,404.85	-131,822.18	-131,911.33
Total Indirect Costs	474,795.93	1,331,374.31	1,331,463.46
2021-2022 Direct Costs	8,640,088.06	7,813,927.01	7,813,927.01
2023-2024 Rate	5.50*	17.04*	17.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,243,209.64	8,438,180.87	8,438,180.87
Indirect costs based on rate ** multiplied by actual direct costs	508,376.53	1,265,727.13	1,437,866.02
2023-2024 Actual Indirect Costs	274,518.55	1,079,547.32	1,079,547.32
2021-2022 Fixed Carry Forward	-101,404.85	-131,822.18	-131,911.33
Total Indirect Costs	375,923.40	1,211,369.50	1,211,458.65
Over/(Under) Recovery	132,453.13	0.00	226,407.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	274,518.55	1,079,547.32	1,079,547.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	132,453.13	0.00	226,407.37
Total Projected Indirect 2025-2026 (Numerator)	142,065.42	1,079,547.32	853,139.95
Direct Costs	9,243,209.64	8,438,180.87	8,438,180.87
Rate for 2025-2026 **	1.54*	12.79*	10.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 16070  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	64,995.43	276,578.02	276,578.02
2021-2022 Fixed Carry Forward	-1,041.73	-3,628.51	-3,628.51
Total Indirect Costs	66,037.16	280,206.53	280,206.53
2021-2022 Direct Costs	2,832,902.90	2,621,320.31	2,621,320.31
2023-2024 Rate	2.33*	10.69*	10.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,582,671.62	3,331,860.27	3,331,860.27
Indirect costs based on rate ** multiplied by actual direct costs	83,476.25	356,175.86	356,175.86
2023-2024 Actual Indirect Costs	69,959.09	320,770.44	320,770.44
2021-2022 Fixed Carry Forward	-1,041.73	-3,628.51	-3,628.51
Total Indirect Costs	71,000.82	324,398.95	324,398.95
Over/(Under) Recovery	12,475.43	31,776.91	31,776.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	69,959.09	320,770.44	320,770.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,475.43	31,776.91	31,776.91
Total Projected Indirect 2025-2026 (Numerator)	57,483.66	288,993.53	288,993.53
Direct Costs	3,582,671.62	3,331,860.27	3,331,860.27
Rate for 2025-2026 **	1.60*	8.67*	8.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 16100  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,365.77	394,741.09	394,741.09
2021-2022 Fixed Carry Forward	17,594.10	31,452.15	30,292.47
Total Indirect Costs	82,771.67	363,288.94	364,448.62
2021-2022 Direct Costs	3,323,467.30	3,029,091.98	3,029,091.98
2023-2024 Rate	2.49*	11.99*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,659,651.12	3,353,702.35	3,353,702.35
Indirect costs based on rate ** multiplied by actual direct costs	91,125.31	402,108.91	403,450.39
2023-2024 Actual Indirect Costs	99,628.22	405,576.99	405,576.99
2021-2022 Fixed Carry Forward	17,594.10	31,452.15	30,292.47
Total Indirect Costs	82,034.12	374,124.84	375,284.52
Over/(Under) Recovery	9,091.19	27,984.07	28,165.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	99,628.22	405,576.99	405,576.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,091.19	27,984.07	28,165.87
Total Projected Indirect 2025-2026 (Numerator)	90,537.03	377,592.92	377,411.12
Direct Costs	3,659,651.12	3,353,702.35	3,353,702.35
Rate for 2025-2026 **	2.47*	11.26*	11.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,050,543.38	2,605,088.82	2,605,088.82
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,050,543.38	2,605,088.82	2,605,088.82
2021-2022 Direct Costs	13,653,582.91	13,116,415.47	13,116,415.47
2023-2024 Rate	15.02*	19.86*	19.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,966,556.69	15,218,540.03	15,218,540.03
Indirect costs based on rate ** multiplied by actual direct costs	2,394,983.50	2,282,781.00	3,022,402.05
2023-2024 Actual Indirect Costs	2,090,441.38	2,838,458.04	2,838,458.04
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,090,441.38	2,838,458.04	2,838,458.04
Over/(Under) Recovery	0.00	0.00	183,944.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,090,441.38	2,838,458.04	2,838,458.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	183,944.01
Total Projected Indirect 2025-2026 (Numerator)	2,090,441.38	2,838,458.04	2,654,514.03
Direct Costs	15,966,556.69	15,218,540.03	15,218,540.03
Rate for 2025-2026 **	13.09*	18.65*	17.44**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	985,787.65	2,832,959.50	2,832,959.50
2021-2022 Fixed Carry Forward	-51,539.03	0.00	330,513.60
Total Indirect Costs	1,037,326.68	2,832,959.50	2,502,445.90
2021-2022 Direct Costs	22,855,079.47	21,007,907.62	21,007,907.62
2023-2024 Rate	4.54*	13.49*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,609,763.59	21,438,472.60	21,438,472.60
Indirect costs based on rate ** multiplied by actual direct costs	1,071,883.27	2,892,049.95	2,553,322.09
2023-2024 Actual Indirect Costs	1,160,623.35	4,239,938.59	4,239,938.59
2021-2022 Fixed Carry Forward	-51,539.03	0.00	330,513.60
Total Indirect Costs	1,212,162.38	4,239,938.59	3,909,424.99
Over/(Under) Recovery	-140,279.11	-1,347,888.64	-1,025,589.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,160,623.35	4,239,938.59	4,239,938.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-140,279.11	-1,347,888.64	-1,025,589.30
Total Projected Indirect 2025-2026 (Numerator)	1,300,902.46	5,587,827.23	5,265,527.89
Direct Costs	23,609,763.59	21,438,472.60	21,438,472.60
Rate for 2025-2026 **	5.51*	26.06*	24.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	185,337.06	535,715.89	535,715.89
2021-2022 Fixed Carry Forward	-40,444.18	-82,997.28	-83,105.85
Total Indirect Costs	225,781.24	618,713.17	618,821.74
2021-2022 Direct Costs	3,829,259.89	3,478,881.06	3,478,881.06
2023-2024 Rate	5.90*	17.78*	17.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,755,343.53	4,401,435.34	4,401,435.34
Indirect costs based on rate ** multiplied by actual direct costs	280,565.27	660,215.30	783,015.35
2023-2024 Actual Indirect Costs	191,384.11	545,292.30	545,292.30
2021-2022 Fixed Carry Forward	-40,444.18	-82,997.28	-83,105.85
Total Indirect Costs	231,828.29	628,289.58	628,398.15
Over/(Under) Recovery	48,736.98	0.00	154,617.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	191,384.11	545,292.30	545,292.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	48,736.98	0.00	154,617.20
Total Projected Indirect 2025-2026 (Numerator)	142,647.13	545,292.30	390,675.10
Direct Costs	4,755,343.53	4,401,435.34	4,401,435.34
Rate for 2025-2026 **	3.00*	12.39*	8.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17090  
Form R0418**

Pickford Public Schools  
333 S Pleasant Street  
Pickford, MI 49774

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	286,204.80	599,836.02	599,836.02
2021-2022 Fixed Carry Forward	26,532.89	29,203.81	12,273.44
Total Indirect Costs	259,671.91	570,632.21	587,562.58
2021-2022 Direct Costs	5,325,900.79	5,012,269.57	5,012,269.57
2023-2024 Rate	4.88*	11.38*	11.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,401,721.06	5,947,773.88	5,947,773.88
Indirect costs based on rate ** multiplied by actual direct costs	312,403.99	676,856.67	697,079.10
2023-2024 Actual Indirect Costs	356,175.32	810,122.50	810,122.50
2021-2022 Fixed Carry Forward	26,532.89	29,203.81	12,273.44
Total Indirect Costs	329,642.43	780,918.69	797,849.06
Over/(Under) Recovery	-17,238.44	-104,062.02	-100,769.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	356,175.32	810,122.50	810,122.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-17,238.44	-104,062.02	-100,769.96
Total Projected Indirect 2025-2026 (Numerator)	373,413.76	914,184.52	910,892.46
Direct Costs	6,401,721.06	5,947,773.88	5,947,773.88
Rate for 2025-2026 **	5.83*	15.37*	15.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17110  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	398,579.72	1,205,007.84	1,205,007.84
2021-2022 Fixed Carry Forward	22,514.87	0.00	-7,018.92
Total Indirect Costs	376,064.85	1,205,007.84	1,212,026.76
2021-2022 Direct Costs	7,881,132.29	7,247,416.75	7,247,416.75
2023-2024 Rate	4.77*	16.63*	16.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,216,039.44	8,377,428.95	8,377,428.95
Indirect costs based on rate ** multiplied by actual direct costs	439,605.08	1,256,614.34	1,400,706.12
2023-2024 Actual Indirect Costs	428,769.25	1,451,606.63	1,451,606.63
2021-2022 Fixed Carry Forward	22,514.87	0.00	-7,018.92
Total Indirect Costs	406,254.38	1,451,606.63	1,458,625.55
Over/(Under) Recovery	33,350.70	0.00	-57,919.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	428,769.25	1,451,606.63	1,451,606.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,350.70	0.00	-57,919.43
Total Projected Indirect 2025-2026 (Numerator)	395,418.55	1,451,606.63	1,509,526.06
Direct Costs	9,216,039.44	8,377,428.95	8,377,428.95
Rate for 2025-2026 **	4.29*	17.33*	18.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17140  
Form R0418**

Brimley Area Schools  
7134 S M 221  
BRIMLEY, MI 49715

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	419,786.46	1,196,508.96	1,196,508.96
2021-2022 Fixed Carry Forward	58,257.07	0.00	7,981.31
Total Indirect Costs	361,529.39	1,196,508.96	1,188,527.65
2021-2022 Direct Costs	6,776,544.51	5,999,822.01	5,999,822.01
2023-2024 Rate	5.34*	19.94*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,386,526.81	7,424,393.45	7,424,393.45
Indirect costs based on rate ** multiplied by actual direct costs	447,840.53	1,113,659.02	1,470,772.34
2023-2024 Actual Indirect Costs	469,807.98	1,431,941.34	1,431,941.34
2021-2022 Fixed Carry Forward	58,257.07	0.00	7,981.31
Total Indirect Costs	411,550.91	1,431,941.34	1,423,960.03
Over/(Under) Recovery	36,289.62	0.00	46,812.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	469,807.98	1,431,941.34	1,431,941.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,289.62	0.00	46,812.31
Total Projected Indirect 2025-2026 (Numerator)	433,518.36	1,431,941.34	1,385,129.03
Direct Costs	8,386,526.81	7,424,393.45	7,424,393.45
Rate for 2025-2026 **	5.17*	19.29*	18.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17160  
Form R0418**

Whitefish Township Schools  
7221 NORTH M 123  
PARADISE, MI 49768

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	146,413.91	462,911.47	462,911.47
2021-2022 Fixed Carry Forward	-33,833.77	0.00	0.00
Total Indirect Costs	180,247.68	462,911.47	462,911.47
2021-2022 Direct Costs	1,415,216.34	1,120,483.32	1,120,483.32
2023-2024 Rate	12.74*	41.31*	41.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,630,846.24	1,335,055.85	1,335,055.85
Indirect costs based on rate ** multiplied by actual direct costs	207,769.81	200,258.38	333,763.96
2023-2024 Actual Indirect Costs	145,154.38	440,944.77	440,944.77
2021-2022 Fixed Carry Forward	-33,833.77	0.00	0.00
Total Indirect Costs	178,988.15	440,944.77	440,944.77
Over/(Under) Recovery	28,781.66	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	145,154.38	440,944.77	440,944.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	28,781.66	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	116,372.72	440,944.77	440,944.77
Direct Costs	1,630,846.24	1,335,055.85	1,335,055.85
Rate for 2025-2026 **	7.14*	33.03*	33.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17900  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,411.12	98,643.15	98,643.15
2021-2022 Fixed Carry Forward	0.00	0.00	31,796.73
Total Indirect Costs	8,411.12	98,643.15	66,846.42
2021-2022 Direct Costs	812,490.51	722,258.48	722,258.48
2023-2024 Rate	1.04*	13.66*	9.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,012,479.00	895,229.00	895,229.00
Indirect costs based on rate ** multiplied by actual direct costs	10,529.78	122,288.28	82,898.21
2023-2024 Actual Indirect Costs	5,908.00	123,158.00	123,158.00
2021-2022 Fixed Carry Forward	0.00	0.00	31,796.73
Total Indirect Costs	5,908.00	123,158.00	91,361.27
Over/(Under) Recovery	4,621.78	-869.72	-8,463.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,908.00	123,158.00	123,158.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,621.78	-869.72	-8,463.06
Total Projected Indirect 2025-2026 (Numerator)	1,286.22	124,027.72	131,621.06
Direct Costs	1,012,479.00	895,229.00	895,229.00
Rate for 2025-2026 **	0.13*	13.85*	14.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17901  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	976,294.19	2,438,485.09	2,438,485.09
2021-2022 Fixed Carry Forward	-31,579.16	0.00	-103,760.33
Total Indirect Costs	1,007,873.35	2,438,485.09	2,542,245.42
2021-2022 Direct Costs	12,397,669.85	10,935,478.95	10,935,478.95
2023-2024 Rate	8.13*	22.30*	23.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,299,386.50	11,879,936.96	11,879,936.96
Indirect costs based on rate ** multiplied by actual direct costs	1,081,240.12	1,781,990.54	2,762,085.34
2023-2024 Actual Indirect Costs	984,346.43	2,403,795.97	2,403,795.97
2021-2022 Fixed Carry Forward	-31,579.16	0.00	-103,760.33
Total Indirect Costs	1,015,925.59	2,403,795.97	2,507,556.30
Over/(Under) Recovery	65,314.53	0.00	254,529.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	984,346.43	2,403,795.97	2,403,795.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	65,314.53	0.00	254,529.04
Total Projected Indirect 2025-2026 (Numerator)	919,031.90	2,403,795.97	2,149,266.93
Direct Costs	13,299,386.50	11,879,936.96	11,879,936.96
Rate for 2025-2026 **	6.91*	20.23*	18.09**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17902  
Form R0418**

Ojibwe Charter School  
12099 W LAKESHORE DR  
BRIMLEY, MI 49715

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	173,905.76	371,391.23	371,391.23
2021-2022 Fixed Carry Forward	35,658.81	0.00	8,570.08
Total Indirect Costs	138,246.95	371,391.23	362,821.15
2021-2022 Direct Costs	1,828,909.77	1,631,424.30	1,631,424.30
2023-2024 Rate	7.56*	22.76*	22.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,040,631.38	1,749,182.23	1,749,182.23
Indirect costs based on rate ** multiplied by actual direct costs	154,271.73	262,377.33	389,018.13
2023-2024 Actual Indirect Costs	221,763.02	513,212.17	513,212.17
2021-2022 Fixed Carry Forward	35,658.81	0.00	8,570.08
Total Indirect Costs	186,104.21	513,212.17	504,642.09
Over/(Under) Recovery	-31,832.48	0.00	-115,623.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	221,763.02	513,212.17	513,212.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-31,832.48	0.00	-115,623.96
Total Projected Indirect 2025-2026 (Numerator)	253,595.50	513,212.17	628,836.13
Direct Costs	2,040,631.38	1,749,182.23	1,749,182.23
Rate for 2025-2026 **	12.43*	29.34*	35.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 17903  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	39,159.10	57,618.10	57,618.10
2021-2022 Fixed Carry Forward	-4,607.32	-6,747.57	-6,747.57
Total Indirect Costs	43,766.42	64,365.67	64,365.67
2021-2022 Direct Costs	840,747.42	822,288.42	822,288.42
2023-2024 Rate	5.21*	7.83*	7.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,072,126.42	1,045,056.50	1,045,056.50
Indirect costs based on rate ** multiplied by actual direct costs	55,857.79	81,827.92	81,827.92
2023-2024 Actual Indirect Costs	50,031.00	77,100.92	77,100.92
2021-2022 Fixed Carry Forward	-4,607.32	-6,747.57	-6,747.57
Total Indirect Costs	54,638.32	83,848.49	83,848.49
Over/(Under) Recovery	1,219.47	-2,020.57	-2,020.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	50,031.00	77,100.92	77,100.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,219.47	-2,020.57	-2,020.57
Total Projected Indirect 2025-2026 (Numerator)	48,811.53	79,121.49	79,121.49
Direct Costs	1,072,126.42	1,045,056.50	1,045,056.50
Rate for 2025-2026 **	4.55*	7.57*	7.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 18000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,307,426.72	2,859,640.83	2,859,640.83
2021-2022 Fixed Carry Forward	0.00	0.00	-118,138.69
Total Indirect Costs	2,307,426.72	2,859,640.83	2,977,779.52
2021-2022 Direct Costs	13,899,636.89	13,452,627.98	13,452,627.98
2023-2024 Rate	16.60*	21.26*	22.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,177,864.33	15,658,669.56	15,658,669.56
Indirect costs based on rate ** multiplied by actual direct costs	2,426,679.65	2,348,800.43	3,466,829.44
2023-2024 Actual Indirect Costs	2,501,658.25	3,128,568.51	3,128,568.51
2021-2022 Fixed Carry Forward	0.00	0.00	-118,138.69
Total Indirect Costs	2,501,658.25	3,128,568.51	3,246,707.20
Over/(Under) Recovery	0.00	0.00	220,122.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,501,658.25	3,128,568.51	3,128,568.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	220,122.24
Total Projected Indirect 2025-2026 (Numerator)	2,501,658.25	3,128,568.51	2,908,446.27
Direct Costs	16,177,864.33	15,658,669.56	15,658,669.56
Rate for 2025-2026 **	15.46*	19.98*	18.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 18010  
Form R0418**

Clare Public Schools  
201 E STATE ST  
CLARE, MI 48617

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	803,369.66	2,245,248.69	2,245,248.69
2021-2022 Fixed Carry Forward	208,561.95	110,494.58	-16,944.03
Total Indirect Costs	594,807.71	2,134,754.11	2,262,192.72
2021-2022 Direct Costs	17,710,824.29	16,268,945.26	16,268,945.26
2023-2024 Rate	3.36*	13.12*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,541,444.92	18,749,277.57	18,749,277.57
Indirect costs based on rate ** multiplied by actual direct costs	690,192.55	2,459,905.22	2,606,149.58
2023-2024 Actual Indirect Costs	1,125,703.18	2,917,870.53	2,917,870.53
2021-2022 Fixed Carry Forward	208,561.95	110,494.58	-16,944.03
Total Indirect Costs	917,141.23	2,807,375.95	2,934,814.56
Over/(Under) Recovery	-226,948.68	-347,470.73	-328,664.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,125,703.18	2,917,870.53	2,917,870.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-226,948.68	-347,470.73	-328,664.98
Total Projected Indirect 2025-2026 (Numerator)	1,352,651.86	3,265,341.26	3,246,535.51
Direct Costs	20,541,444.92	18,749,277.57	18,749,277.57
Rate for 2025-2026 **	6.58*	17.42*	17.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 18020  
Form R0418**

Farwell Area Schools  
399 E Michigan St  
FARWELL, MI 48622

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	368,289.82	1,464,119.20	1,464,119.20
2021-2022 Fixed Carry Forward	170,597.77	0.00	666,468.66
Total Indirect Costs	197,692.05	1,464,119.20	797,650.54
2021-2022 Direct Costs	13,730,610.09	12,634,780.71	12,634,780.71
2023-2024 Rate	1.44*	11.59*	6.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,318,109.06	14,072,725.56	14,072,725.56
Indirect costs based on rate ** multiplied by actual direct costs	220,580.77	1,631,028.89	887,988.98
2023-2024 Actual Indirect Costs	739,220.98	1,984,604.48	1,984,604.48
2021-2022 Fixed Carry Forward	170,597.77	0.00	666,468.66
Total Indirect Costs	568,623.21	1,984,604.48	1,318,135.82
Over/(Under) Recovery	-177,444.68	-353,575.59	-430,146.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	739,220.98	1,984,604.48	1,984,604.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-177,444.68	-353,575.59	-430,146.84
Total Projected Indirect 2025-2026 (Numerator)	916,665.66	2,338,180.07	2,414,751.32
Direct Costs	15,318,109.06	14,072,725.56	14,072,725.56
Rate for 2025-2026 **	5.98*	16.61*	17.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 18060  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	710,795.78	2,396,563.61	2,396,563.61
2021-2022 Fixed Carry Forward	-431.02	-134,832.81	-135,891.69
Total Indirect Costs	711,226.80	2,531,396.42	2,532,455.30
2021-2022 Direct Costs	19,212,411.31	17,526,643.48	17,526,643.48
2023-2024 Rate	3.70*	14.44*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,915,128.85	18,331,188.75	18,331,188.75
Indirect costs based on rate ** multiplied by actual direct costs	736,859.77	2,647,023.66	2,648,856.77
2023-2024 Actual Indirect Costs	824,032.13	2,407,972.23	2,407,972.23
2021-2022 Fixed Carry Forward	-431.02	-134,832.81	-135,891.69
Total Indirect Costs	824,463.15	2,542,805.04	2,543,863.92
Over/(Under) Recovery	-87,603.38	104,218.62	104,992.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	824,032.13	2,407,972.23	2,407,972.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-87,603.38	104,218.62	104,992.85
Total Projected Indirect 2025-2026 (Numerator)	911,635.51	2,303,753.61	2,302,979.38
Direct Costs	19,915,128.85	18,331,188.75	18,331,188.75
Rate for 2025-2026 **	4.58*	12.57*	12.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,135,307.76	1,912,379.62	1,912,379.62
2021-2022 Fixed Carry Forward	284,131.68	292,979.38	292,979.38
Total Indirect Costs	851,176.08	1,619,400.24	1,619,400.24
2021-2022 Direct Costs	18,778,919.32	18,001,847.46	18,001,847.46
2023-2024 Rate	4.53*	9.00*	9.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	22,193,781.17	21,022,265.88	21,022,265.88
Indirect costs based on rate ** multiplied by actual direct costs	1,005,378.29	1,892,003.93	1,892,003.93
2023-2024 Actual Indirect Costs	1,289,380.66	2,558,418.38	2,558,418.38
2021-2022 Fixed Carry Forward	284,131.68	292,979.38	292,979.38
Total Indirect Costs	1,005,248.98	2,265,439.00	2,265,439.00
Over/(Under) Recovery	129.31	-373,435.07	-373,435.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,289,380.66	2,558,418.38	2,558,418.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	129.31	-373,435.07	-373,435.07
Total Projected Indirect 2025-2026 (Numerator)	1,289,251.35	2,931,853.45	2,931,853.45
Direct Costs	22,193,781.17	21,022,265.88	21,022,265.88
Rate for 2025-2026 **	5.81*	13.95*	13.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,015,738.32	3,566,196.14	3,566,196.14
2021-2022 Fixed Carry Forward	89,603.05	324,227.85	325,197.53
Total Indirect Costs	926,135.27	3,241,968.29	3,240,998.61
2021-2022 Direct Costs	34,357,856.47	31,568,423.65	31,568,423.65
2023-2024 Rate	2.70*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	40,264,010.19	36,851,422.69	36,851,422.69
Indirect costs based on rate ** multiplied by actual direct costs	1,087,128.28	3,784,641.11	3,784,641.11
2023-2024 Actual Indirect Costs	1,277,005.42	4,422,874.92	4,422,874.92
2021-2022 Fixed Carry Forward	89,603.05	324,227.85	325,197.53
Total Indirect Costs	1,187,402.37	4,098,647.07	4,097,677.39
Over/(Under) Recovery	-100,274.09	-314,005.96	-313,036.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,277,005.42	4,422,874.92	4,422,874.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-100,274.09	-314,005.96	-313,036.28
Total Projected Indirect 2025-2026 (Numerator)	1,377,279.51	4,736,880.88	4,735,911.20
Direct Costs	40,264,010.19	36,851,422.69	36,851,422.69
Rate for 2025-2026 **	3.42*	12.85*	12.85**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19070  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	58,979.85	478,266.03	478,266.03
2021-2022 Fixed Carry Forward	-11,791.44	187,840.54	187,840.54
Total Indirect Costs	70,771.29	290,425.49	290,425.49
2021-2022 Direct Costs	5,828,475.95	5,409,189.77	5,409,189.77
2023-2024 Rate	1.21*	5.37*	5.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,290,234.50	5,781,391.06	5,781,391.06
Indirect costs based on rate ** multiplied by actual direct costs	76,111.84	310,460.70	310,460.70
2023-2024 Actual Indirect Costs	55,286.29	564,129.73	564,129.73
2021-2022 Fixed Carry Forward	-11,791.44	187,840.54	187,840.54
Total Indirect Costs	67,077.73	376,289.19	376,289.19
Over/(Under) Recovery	9,034.11	-65,828.49	-65,828.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	55,286.29	564,129.73	564,129.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,034.11	-65,828.49	-65,828.49
Total Projected Indirect 2025-2026 (Numerator)	46,252.18	629,958.22	629,958.22
Direct Costs	6,290,234.50	5,781,391.06	5,781,391.06
Rate for 2025-2026 **	0.74*	10.90*	10.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19100  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	539,481.20	1,734,127.97	1,734,127.97
2021-2022 Fixed Carry Forward	-54,104.50	0.00	-102,772.49
Total Indirect Costs	593,585.70	1,734,127.97	1,836,900.46
2021-2022 Direct Costs	12,181,126.68	10,986,479.91	10,986,479.91
2023-2024 Rate	4.87*	15.78*	16.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,467,927.97	12,108,805.74	12,108,805.74
Indirect costs based on rate ** multiplied by actual direct costs	655,888.09	1,816,320.86	2,024,592.32
2023-2024 Actual Indirect Costs	566,062.93	1,925,185.16	1,925,185.16
2021-2022 Fixed Carry Forward	-54,104.50	0.00	-102,772.49
Total Indirect Costs	620,167.43	1,925,185.16	2,027,957.65
Over/(Under) Recovery	35,720.66	0.00	-3,365.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	566,062.93	1,925,185.16	1,925,185.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	35,720.66	0.00	-3,365.33
Total Projected Indirect 2025-2026 (Numerator)	530,342.27	1,925,185.16	1,928,550.49
Direct Costs	13,467,927.97	12,108,805.74	12,108,805.74
Rate for 2025-2026 **	3.94*	15.90*	15.93**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19120  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	322,439.72	2,294,060.64	2,294,060.64
2021-2022 Fixed Carry Forward	229,268.23	0.00	100,932.73
Total Indirect Costs	93,171.49	2,294,060.64	2,193,127.91
2021-2022 Direct Costs	17,774,696.15	15,803,075.23	15,803,075.23
2023-2024 Rate	0.52*	14.52*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,215,349.38	16,886,093.85	16,886,093.85
Indirect costs based on rate ** multiplied by actual direct costs	99,919.82	2,451,860.83	2,343,789.83
2023-2024 Actual Indirect Costs	367,319.69	2,696,575.22	2,696,575.22
2021-2022 Fixed Carry Forward	229,268.23	0.00	100,932.73
Total Indirect Costs	138,051.46	2,696,575.22	2,595,642.49
Over/(Under) Recovery	-38,131.64	-244,714.39	-251,852.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	367,319.69	2,696,575.22	2,696,575.22
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-38,131.64	-244,714.39	-251,852.66
Total Projected Indirect 2025-2026 (Numerator)	405,451.33	2,941,289.61	2,948,427.88
Direct Costs	19,215,349.38	16,886,093.85	16,886,093.85
Rate for 2025-2026 **	2.11*	17.42*	17.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19125  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	323,038.99	1,041,464.25	1,041,464.25
2021-2022 Fixed Carry Forward	-82,845.53	-81,494.10	-80,742.94
Total Indirect Costs	405,884.52	1,122,958.35	1,122,207.19
2021-2022 Direct Costs	8,127,635.36	7,409,210.10	7,409,210.10
2023-2024 Rate	4.99*	15.16*	15.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,061,064.45	9,172,528.10	9,172,528.10
Indirect costs based on rate ** multiplied by actual direct costs	502,047.12	1,375,879.22	1,389,638.01
2023-2024 Actual Indirect Costs	412,711.53	1,301,247.88	1,301,247.88
2021-2022 Fixed Carry Forward	-82,845.53	-81,494.10	-80,742.94
Total Indirect Costs	495,557.06	1,382,741.98	1,381,990.82
Over/(Under) Recovery	6,490.06	0.00	7,647.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	412,711.53	1,301,247.88	1,301,247.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,490.06	0.00	7,647.19
Total Projected Indirect 2025-2026 (Numerator)	406,221.47	1,301,247.88	1,293,600.69
Direct Costs	10,061,064.45	9,172,528.10	9,172,528.10
Rate for 2025-2026 **	4.04*	14.19*	14.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19140  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,261,304.21	4,360,062.09	4,360,062.09
2021-2022 Fixed Carry Forward	21,268.33	0.00	349,695.32
Total Indirect Costs	1,240,035.88	4,360,062.09	4,010,366.77
2021-2022 Direct Costs	30,591,942.62	27,493,184.74	27,493,184.74
2023-2024 Rate	4.05*	15.86*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,030,095.98	30,586,999.55	30,586,999.55
Indirect costs based on rate ** multiplied by actual direct costs	1,378,218.89	4,588,049.93	4,462,643.23
2023-2024 Actual Indirect Costs	1,338,185.55	4,781,281.98	4,781,281.98
2021-2022 Fixed Carry Forward	21,268.33	0.00	349,695.32
Total Indirect Costs	1,316,917.22	4,781,281.98	4,431,586.66
Over/(Under) Recovery	61,301.67	0.00	31,056.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,338,185.55	4,781,281.98	4,781,281.98
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	61,301.67	0.00	31,056.57
Total Projected Indirect 2025-2026 (Numerator)	1,276,883.88	4,781,281.98	4,750,225.41
Direct Costs	34,030,095.98	30,586,999.55	30,586,999.55
Rate for 2025-2026 **	3.75*	15.63*	15.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 19900  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	707,897.14	909,512.54	909,512.54
2021-2022 Fixed Carry Forward	-21,227.23	396,042.96	396,042.96
Total Indirect Costs	729,124.37	513,469.58	513,469.58
2021-2022 Direct Costs	11,404,550.19	11,202,934.79	11,202,934.79
2023-2024 Rate	6.39*	4.58*	4.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,061,847.00	12,690,067.00	12,690,067.00
Indirect costs based on rate ** multiplied by actual direct costs	834,652.02	581,205.07	581,205.07
2023-2024 Actual Indirect Costs	285,554.00	657,334.00	657,334.00
2021-2022 Fixed Carry Forward	-21,227.23	396,042.96	396,042.96
Total Indirect Costs	306,781.23	261,291.04	261,291.04
Over/(Under) Recovery	527,870.79	319,914.03	319,914.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	285,554.00	657,334.00	657,334.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	527,870.79	319,914.03	319,914.03
Total Projected Indirect 2025-2026 (Numerator)	-242,316.79	337,419.97	337,419.97
Direct Costs	13,061,847.00	12,690,067.00	12,690,067.00
Rate for 2025-2026 **	0.00*	2.66*	2.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 20015  
Form R0418**

Crawford AuSable Schools  
1135 N OLD 27  
GRAYLING, MI 49738

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	646,528.92	2,144,592.30	2,144,592.30
2021-2022 Fixed Carry Forward	11,150.19	-78,808.94	-79,077.45
Total Indirect Costs	635,378.73	2,223,401.24	2,223,669.75
2021-2022 Direct Costs	19,499,874.98	18,001,811.60	18,001,811.60
2023-2024 Rate	3.26*	12.35*	12.35**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,998,449.80	19,257,125.90	19,257,125.90
Indirect costs based on rate ** multiplied by actual direct costs	684,549.46	2,378,255.05	2,378,255.05
2023-2024 Actual Indirect Costs	732,837.70	2,474,161.60	2,474,161.60
2021-2022 Fixed Carry Forward	11,150.19	-78,808.94	-79,077.45
Total Indirect Costs	721,687.51	2,552,970.54	2,553,239.05
Over/(Under) Recovery	-37,138.05	-174,715.49	-174,984.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	732,837.70	2,474,161.60	2,474,161.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,138.05	-174,715.49	-174,984.00
Total Projected Indirect 2025-2026 (Numerator)	769,975.75	2,648,877.09	2,649,145.60
Direct Costs	20,998,449.80	19,257,125.90	19,257,125.90
Rate for 2025-2026 **	3.67*	13.76*	13.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 21000  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	978,894.75	1,552,652.10	1,552,652.10
2021-2022 Fixed Carry Forward	-154,388.47	-216,497.50	-216,073.21
Total Indirect Costs	1,133,283.22	1,769,149.60	1,768,725.31
2021-2022 Direct Costs	12,123,705.13	11,549,947.78	11,549,947.78
2023-2024 Rate	9.35*	15.32*	15.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,204,932.10	13,493,215.00	13,493,215.00
Indirect costs based on rate ** multiplied by actual direct costs	1,328,161.15	2,023,982.25	2,065,811.22
2023-2024 Actual Indirect Costs	980,725.56	1,692,442.66	1,692,442.66
2021-2022 Fixed Carry Forward	-154,388.47	-216,497.50	-216,073.21
Total Indirect Costs	1,135,114.03	1,908,940.16	1,908,515.87
Over/(Under) Recovery	193,047.12	0.00	157,295.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	980,725.56	1,692,442.66	1,692,442.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	193,047.12	0.00	157,295.35
Total Projected Indirect 2025-2026 (Numerator)	787,678.44	1,692,442.66	1,535,147.31
Direct Costs	14,204,932.10	13,493,215.00	13,493,215.00
Rate for 2025-2026 **	5.55*	12.54*	11.38**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 21010  
Form R0418**

Escanaba Area Public Schools  
1500 LUDINGTON ST  
ESCANABA, MI 49829

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	420,538.07	1,277,134.22	1,277,134.22
2021-2022 Fixed Carry Forward	48,300.15	306,561.72	306,561.72
Total Indirect Costs	372,237.92	970,572.50	970,572.50
2021-2022 Direct Costs	26,354,857.95	25,498,261.80	25,498,261.80
2023-2024 Rate	1.41*	3.81*	3.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,947,568.72	26,157,129.18	26,157,129.18
Indirect costs based on rate ** multiplied by actual direct costs	394,060.72	996,586.62	996,586.62
2023-2024 Actual Indirect Costs	619,285.48	2,409,725.02	2,409,725.02
2021-2022 Fixed Carry Forward	48,300.15	306,561.72	306,561.72
Total Indirect Costs	570,985.33	2,103,163.30	2,103,163.30
Over/(Under) Recovery	-176,924.61	-800,014.96	-800,014.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	619,285.48	2,409,725.02	2,409,725.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-176,924.61	-800,014.96	-800,014.96
Total Projected Indirect 2025-2026 (Numerator)	796,210.09	3,209,739.98	3,209,739.98
Direct Costs	27,947,568.72	26,157,129.18	26,157,129.18
Rate for 2025-2026 **	2.85*	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 2025-2026 Indirect Cost Rates  
School District 21025  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	233,226.29	1,367,939.45	1,367,939.45
2021-2022 Fixed Carry Forward	2,117.93	281,696.32	281,696.32
Total Indirect Costs	231,108.36	1,086,243.13	1,086,243.13
2021-2022 Direct Costs	16,617,558.67	15,482,845.51	15,482,845.51
2023-2024 Rate	1.39*	7.02*	7.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,750,237.75	17,692,259.98	17,692,259.98
Indirect costs based on rate ** multiplied by actual direct costs	260,628.30	1,241,996.65	1,241,996.65
2023-2024 Actual Indirect Costs	275,144.19	1,333,121.96	1,333,121.96
2021-2022 Fixed Carry Forward	2,117.93	281,696.32	281,696.32
Total Indirect Costs	273,026.26	1,051,425.64	1,051,425.64
Over/(Under) Recovery	-12,397.96	190,571.01	190,571.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	275,144.19	1,333,121.96	1,333,121.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-12,397.96	190,571.01	190,571.01
Total Projected Indirect 2025-2026 (Numerator)	287,542.15	1,142,550.95	1,142,550.95
Direct Costs	18,750,237.75	17,692,259.98	17,692,259.98
Rate for 2025-2026 **	1.53*	6.46*	6.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 21060  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	191,055.54	469,690.79	469,690.79
2021-2022 Fixed Carry Forward	16,076.90	34,979.98	30,336.28
Total Indirect Costs	174,978.64	434,710.81	439,354.51
2021-2022 Direct Costs	3,880,853.43	3,602,218.18	3,602,218.18
2023-2024 Rate	4.51*	12.07*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,849,683.88	3,619,637.18	3,619,637.18
Indirect costs based on rate ** multiplied by actual direct costs	173,620.74	436,890.21	441,595.74
2023-2024 Actual Indirect Costs	208,857.18	438,903.88	438,903.88
2021-2022 Fixed Carry Forward	16,076.90	34,979.98	30,336.28
Total Indirect Costs	192,780.28	403,923.90	408,567.60
Over/(Under) Recovery	-19,159.54	32,966.31	33,028.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	208,857.18	438,903.88	438,903.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-19,159.54	32,966.31	33,028.14
Total Projected Indirect 2025-2026 (Numerator)	228,016.72	405,937.57	405,875.74
Direct Costs	3,849,683.88	3,619,637.18	3,619,637.18
Rate for 2025-2026 **	5.92*	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 2025-2026 Indirect Cost Rates  
School District 21065  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	120,873.03	455,667.15	455,667.15
2021-2022 Fixed Carry Forward	10,180.25	0.00	-112,816.68
Total Indirect Costs	110,692.78	455,667.15	568,483.83
2021-2022 Direct Costs	2,685,954.14	2,351,160.02	2,351,160.02
2023-2024 Rate	4.12*	19.38*	24.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,065,032.17	2,684,721.71	2,684,721.71
Indirect costs based on rate ** multiplied by actual direct costs	126,279.33	402,708.26	649,165.71
2023-2024 Actual Indirect Costs	152,156.33	532,466.79	532,466.79
2021-2022 Fixed Carry Forward	10,180.25	0.00	-112,816.68
Total Indirect Costs	141,976.08	532,466.79	645,283.47
Over/(Under) Recovery	-15,696.75	0.00	3,882.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	152,156.33	532,466.79	532,466.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,696.75	0.00	3,882.24
Total Projected Indirect 2025-2026 (Numerator)	167,853.08	532,466.79	528,584.55
Direct Costs	3,065,032.17	2,684,721.71	2,684,721.71
Rate for 2025-2026 **	5.48*	19.83*	19.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 21090  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	247,649.95	802,726.59	802,726.59
2021-2022 Fixed Carry Forward	-10,107.74	9,051.81	8,312.32
Total Indirect Costs	257,757.69	793,674.78	794,414.27
2021-2022 Direct Costs	8,155,994.43	7,600,917.79	7,600,917.79
2023-2024 Rate	3.16*	10.44*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,476,484.06	8,687,717.82	8,687,717.82
Indirect costs based on rate ** multiplied by actual direct costs	299,456.90	906,997.74	907,866.51
2023-2024 Actual Indirect Costs	261,855.73	1,050,621.97	1,050,621.97
2021-2022 Fixed Carry Forward	-10,107.74	9,051.81	8,312.32
Total Indirect Costs	271,963.47	1,041,570.16	1,042,309.65
Over/(Under) Recovery	27,493.43	-134,572.42	-134,443.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	261,855.73	1,050,621.97	1,050,621.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	27,493.43	-134,572.42	-134,443.14
Total Projected Indirect 2025-2026 (Numerator)	234,362.30	1,185,194.39	1,185,065.11
Direct Costs	9,476,484.06	8,687,717.82	8,687,717.82
Rate for 2025-2026 **	2.47*	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 2025-2026 Indirect Cost Rates  
School District 21135  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,294.53	279,077.67	279,077.67
2021-2022 Fixed Carry Forward	14,424.58	0.00	52,015.20
Total Indirect Costs	85,869.95	279,077.67	227,062.47
2021-2022 Direct Costs	2,418,875.17	2,240,092.03	2,240,092.03
2023-2024 Rate	3.55*	12.46*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,025,101.66	2,805,210.57	2,805,210.57
Indirect costs based on rate ** multiplied by actual direct costs	107,391.11	349,529.24	284,448.35
2023-2024 Actual Indirect Costs	116,425.33	336,316.42	336,316.42
2021-2022 Fixed Carry Forward	14,424.58	0.00	52,015.20
Total Indirect Costs	102,000.75	336,316.42	284,301.22
Over/(Under) Recovery	5,390.36	13,212.82	147.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	116,425.33	336,316.42	336,316.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	5,390.36	13,212.82	147.13
Total Projected Indirect 2025-2026 (Numerator)	111,034.97	323,103.60	336,169.29
Direct Costs	3,025,101.66	2,805,210.57	2,805,210.57
Rate for 2025-2026 **	3.67*	11.52*	11.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 22000  
Form R0418**

Dickinson-Iron ISD  
1074 PYLE DR  
KINGSFORD, MI 49802

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,628,082.04	2,029,360.02	2,029,360.02
2021-2022 Fixed Carry Forward	0.00	0.00	124,689.18
Total Indirect Costs	1,628,082.04	2,029,360.02	1,904,670.84
2021-2022 Direct Costs	11,917,442.86	11,516,164.88	11,516,164.88
2023-2024 Rate	13.66*	17.62*	16.54**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,154,745.03	14,569,091.41	14,569,091.41
Indirect costs based on rate ** multiplied by actual direct costs	2,070,138.17	2,185,363.71	2,409,727.72
2023-2024 Actual Indirect Costs	2,000,487.45	2,586,141.07	2,586,141.07
2021-2022 Fixed Carry Forward	0.00	0.00	124,689.18
Total Indirect Costs	2,000,487.45	2,586,141.07	2,461,451.89
Over/(Under) Recovery	69,650.72	0.00	-51,724.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,000,487.45	2,586,141.07	2,586,141.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	69,650.72	0.00	-51,724.17
Total Projected Indirect 2025-2026 (Numerator)	1,930,836.73	2,586,141.07	2,637,865.24
Direct Costs	15,154,745.03	14,569,091.41	14,569,091.41
Rate for 2025-2026 **	12.74*	17.75*	18.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 22010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	791,185.58	1,531,894.87	1,531,894.87
2021-2022 Fixed Carry Forward	168,807.10	0.00	216,561.00
Total Indirect Costs	622,378.48	1,531,894.87	1,315,333.87
2021-2022 Direct Costs	9,158,491.39	8,417,782.10	8,417,782.10
2023-2024 Rate	6.80*	18.20*	15.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,355,328.17	9,413,131.03	9,413,131.03
Indirect costs based on rate ** multiplied by actual direct costs	704,162.32	1,411,969.65	1,471,272.38
2023-2024 Actual Indirect Costs	908,950.93	1,851,148.07	1,851,148.07
2021-2022 Fixed Carry Forward	168,807.10	0.00	216,561.00
Total Indirect Costs	740,143.83	1,851,148.07	1,634,587.07
Over/(Under) Recovery	-35,981.51	0.00	-163,314.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	908,950.93	1,851,148.07	1,851,148.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,981.51	0.00	-163,314.69
Total Projected Indirect 2025-2026 (Numerator)	944,932.44	1,851,148.07	2,014,462.76
Direct Costs	10,355,328.17	9,413,131.03	9,413,131.03
Rate for 2025-2026 **	9.13*	19.67*	21.40**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 22025  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	233,647.55	845,499.99	845,499.99
2021-2022 Fixed Carry Forward	106,945.21	0.00	181,364.77
Total Indirect Costs	126,702.34	845,499.99	664,135.22
2021-2022 Direct Costs	7,293,029.35	6,681,176.91	6,681,176.91
2023-2024 Rate	1.74*	12.65*	9.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,096,861.12	7,333,962.05	7,333,962.05
Indirect costs based on rate ** multiplied by actual direct costs	140,885.38	927,746.20	728,995.83
2023-2024 Actual Indirect Costs	393,589.40	1,156,488.47	1,156,488.47
2021-2022 Fixed Carry Forward	106,945.21	0.00	181,364.77
Total Indirect Costs	286,644.19	1,156,488.47	975,123.70
Over/(Under) Recovery	-145,758.81	-228,742.27	-246,127.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	393,589.40	1,156,488.47	1,156,488.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-145,758.81	-228,742.27	-246,127.87
Total Projected Indirect 2025-2026 (Numerator)	539,348.21	1,385,230.74	1,402,616.34
Direct Costs	8,096,861.12	7,333,962.05	7,333,962.05
Rate for 2025-2026 **	6.66*	18.89*	19.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 22030  
Form R0418**

Breitung Township School District  
810 PYLE DR  
KINGSFORD, MI 49802

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	844,505.45	2,359,604.64	2,359,604.64
2021-2022 Fixed Carry Forward	-30,916.90	-23,003.24	-24,000.78
Total Indirect Costs	875,422.35	2,382,607.88	2,383,605.42
2021-2022 Direct Costs	21,139,869.88	19,624,770.69	19,624,770.69
2023-2024 Rate	4.14*	12.14*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,291,688.78	22,374,215.86	22,374,215.86
Indirect costs based on rate ** multiplied by actual direct costs	1,005,675.92	2,716,229.81	2,718,467.23
2023-2024 Actual Indirect Costs	1,491,919.58	3,409,392.50	3,409,392.50
2021-2022 Fixed Carry Forward	-30,916.90	-23,003.24	-24,000.78
Total Indirect Costs	1,522,836.48	3,432,395.74	3,433,393.28
Over/(Under) Recovery	-517,160.56	-716,165.93	-714,926.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,491,919.58	3,409,392.50	3,409,392.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-517,160.56	-716,165.93	-714,926.05
Total Projected Indirect 2025-2026 (Numerator)	2,009,080.14	4,125,558.43	4,124,318.55
Direct Costs	24,291,688.78	22,374,215.86	22,374,215.86
Rate for 2025-2026 **	8.27*	18.44*	18.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 22045  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	168,477.39	609,084.41	609,084.41
2021-2022 Fixed Carry Forward	31,561.99	0.00	0.00
Total Indirect Costs	136,915.40	609,084.41	609,084.41
2021-2022 Direct Costs	2,892,154.22	2,451,547.20	2,451,547.20
2023-2024 Rate	4.73*	24.84*	24.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,199,130.88	2,711,076.19	2,711,076.19
Indirect costs based on rate ** multiplied by actual direct costs	151,318.89	406,661.43	673,431.33
2023-2024 Actual Indirect Costs	153,373.46	641,428.15	641,428.15
2021-2022 Fixed Carry Forward	31,561.99	0.00	0.00
Total Indirect Costs	121,811.47	641,428.15	641,428.15
Over/(Under) Recovery	29,507.42	0.00	32,003.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	153,373.46	641,428.15	641,428.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	29,507.42	0.00	32,003.18
Total Projected Indirect 2025-2026 (Numerator)	123,866.04	641,428.15	609,424.97
Direct Costs	3,199,130.88	2,711,076.19	2,711,076.19
Rate for 2025-2026 **	3.87*	23.66*	22.48**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23000  
Form R0418**

Eaton RESA  
1790 PACKARD HWY  
CHARLOTTE, MI 48813

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,796,287.71	2,431,168.05	2,431,168.05
2021-2022 Fixed Carry Forward	-72,120.88	-21,692.40	-64,963.95
Total Indirect Costs	1,868,408.59	2,452,860.45	2,496,132.00
2021-2022 Direct Costs	20,799,892.04	20,247,694.55	20,247,694.55
2023-2024 Rate	8.98*	12.11*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	26,488,185.92	25,685,002.79	25,685,002.79
Indirect costs based on rate ** multiplied by actual direct costs	2,378,639.10	3,110,453.84	3,166,960.84
2023-2024 Actual Indirect Costs	1,903,242.22	2,808,120.06	2,808,120.06
2021-2022 Fixed Carry Forward	-72,120.88	-21,692.40	-64,963.95
Total Indirect Costs	1,975,363.10	2,829,812.46	2,873,084.01
Over/(Under) Recovery	403,276.00	280,641.38	293,876.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,903,242.22	2,808,120.06	2,808,120.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	403,276.00	280,641.38	293,876.83
Total Projected Indirect 2025-2026 (Numerator)	1,499,966.22	2,527,478.68	2,514,243.23
Direct Costs	26,488,185.92	25,685,002.79	25,685,002.79
Rate for 2025-2026 **	5.66*	9.84*	9.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23010  
Form R0418**

Bellevue Community Schools  
904 W CAPITAL AVE  
BELLEVUE, MI 49021

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	215,009.19	1,954,787.42	1,954,787.42
2021-2022 Fixed Carry Forward	28,729.37	0.00	-497,344.05
Total Indirect Costs	186,279.82	1,954,787.42	2,452,131.47
2021-2022 Direct Costs	8,294,299.04	6,554,520.81	6,554,520.81
2023-2024 Rate	2.25*	29.82*	37.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,798,205.59	6,751,268.73	6,751,268.73
Indirect costs based on rate ** multiplied by actual direct costs	175,459.63	1,012,690.31	1,687,817.18
2023-2024 Actual Indirect Costs	290,147.83	1,337,084.69	1,337,084.69
2021-2022 Fixed Carry Forward	28,729.37	0.00	-497,344.05
Total Indirect Costs	261,418.46	1,337,084.69	1,834,428.74
Over/(Under) Recovery	-85,958.83	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	290,147.83	1,337,084.69	1,337,084.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-85,958.83	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	376,106.66	1,337,084.69	1,337,084.69
Direct Costs	7,798,205.59	6,751,268.73	6,751,268.73
Rate for 2025-2026 **	4.82*	19.80*	19.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23030  
Form R0418**

Charlotte Public Schools  
378 STATE ST  
CHARLOTTE, MI 48813

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,245,761.91	4,151,901.29	4,151,901.29
2021-2022 Fixed Carry Forward	-157,644.13	-214,884.43	-225,991.05
Total Indirect Costs	1,403,406.04	4,366,785.72	4,377,892.34
2021-2022 Direct Costs	29,579,695.31	26,673,555.93	26,673,555.93
2023-2024 Rate	4.74*	16.37*	16.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,657,895.99	29,243,321.63	29,243,321.63
Indirect costs based on rate ** multiplied by actual direct costs	1,547,984.27	4,386,498.24	4,798,829.08
2023-2024 Actual Indirect Costs	1,415,991.99	4,830,566.35	4,830,566.35
2021-2022 Fixed Carry Forward	-157,644.13	-214,884.43	-225,991.05
Total Indirect Costs	1,573,636.12	5,045,450.78	5,056,557.40
Over/(Under) Recovery	-25,651.85	0.00	-257,728.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,415,991.99	4,830,566.35	4,830,566.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-25,651.85	0.00	-257,728.32
Total Projected Indirect 2025-2026 (Numerator)	1,441,643.84	4,830,566.35	5,088,294.67
Direct Costs	32,657,895.99	29,243,321.63	29,243,321.63
Rate for 2025-2026 **	4.41*	16.52*	17.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23050  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,052,663.55	2,941,089.70	2,941,089.70
2021-2022 Fixed Carry Forward	-107,728.01	137,998.58	136,705.66
Total Indirect Costs	1,160,391.56	2,803,091.12	2,804,384.04
2021-2022 Direct Costs	28,504,367.79	26,615,941.64	26,615,941.64
2023-2024 Rate	4.07*	10.53*	10.54**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,761,853.41	28,548,248.61	28,548,248.61
Indirect costs based on rate ** multiplied by actual direct costs	1,252,007.43	3,006,130.58	3,008,985.40
2023-2024 Actual Indirect Costs	1,172,392.28	3,385,997.08	3,385,997.08
2021-2022 Fixed Carry Forward	-107,728.01	137,998.58	136,705.66
Total Indirect Costs	1,280,120.29	3,247,998.50	3,249,291.42
Over/(Under) Recovery	-28,112.86	-241,867.92	-240,306.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,172,392.28	3,385,997.08	3,385,997.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-28,112.86	-241,867.92	-240,306.02
Total Projected Indirect 2025-2026 (Numerator)	1,200,505.14	3,627,865.00	3,626,303.10
Direct Costs	30,761,853.41	28,548,248.61	28,548,248.61
Rate for 2025-2026 **	3.90*	12.71*	12.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23060  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,130,468.14	7,816,914.86	7,816,914.86
2021-2022 Fixed Carry Forward	174,541.77	-111,058.15	-314,992.62
Total Indirect Costs	1,955,926.37	7,927,973.01	8,131,907.48
2021-2022 Direct Costs	65,276,816.10	59,412,927.59	59,412,927.59
2023-2024 Rate	3.00*	13.34*	13.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	71,343,193.90	64,182,476.80	64,182,476.80
Indirect costs based on rate ** multiplied by actual direct costs	2,140,295.82	8,561,942.41	8,786,581.07
2023-2024 Actual Indirect Costs	2,177,286.21	9,168,469.73	9,168,469.73
2021-2022 Fixed Carry Forward	174,541.77	-111,058.15	-314,992.62
Total Indirect Costs	2,002,744.44	9,279,527.88	9,483,462.35
Over/(Under) Recovery	137,551.38	-717,585.47	-696,881.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,177,286.21	9,168,469.73	9,168,469.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	137,551.38	-717,585.47	-696,881.28
Total Projected Indirect 2025-2026 (Numerator)	2,039,734.83	9,886,055.20	9,865,351.01
Direct Costs	71,343,193.90	64,182,476.80	64,182,476.80
Rate for 2025-2026 **	2.86*	15.40*	15.37**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23065  
Form R0418**

Maple Valley Schools  
11090 NASHVILLE HWY  
VERMONTVILLE, MI 49096

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	614,032.68	1,827,924.56	1,827,924.56
2021-2022 Fixed Carry Forward	-39,846.07	0.00	-11,657.12
Total Indirect Costs	653,878.75	1,827,924.56	1,839,581.68
2021-2022 Direct Costs	12,909,900.21	11,696,008.33	11,696,008.33
2023-2024 Rate	5.06*	15.63*	15.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,429,633.61	12,089,140.03	12,089,140.03
Indirect costs based on rate ** multiplied by actual direct costs	679,539.46	1,813,371.00	1,901,621.73
2023-2024 Actual Indirect Costs	739,995.11	2,080,488.69	2,080,488.69
2021-2022 Fixed Carry Forward	-39,846.07	0.00	-11,657.12
Total Indirect Costs	779,841.18	2,080,488.69	2,092,145.81
Over/(Under) Recovery	-100,301.72	0.00	-190,524.08

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	739,995.11	2,080,488.69	2,080,488.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-100,301.72	0.00	-190,524.08
Total Projected Indirect 2025-2026 (Numerator)	840,296.83	2,080,488.69	2,271,012.77
Direct Costs	13,429,633.61	12,089,140.03	12,089,140.03
Rate for 2025-2026 **	6.26*	17.21*	18.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23080  
Form R0418**

Olivet Community Schools  
255 FIRST ST  
OLIVET, MI 49076

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	462,858.00	1,585,838.25	1,585,838.25
2021-2022 Fixed Carry Forward	31,609.23	-103,430.17	-102,511.58
Total Indirect Costs	431,248.77	1,689,268.42	1,688,349.83
2021-2022 Direct Costs	14,698,671.63	13,575,691.38	13,575,691.38
2023-2024 Rate	2.93*	12.44*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,518,252.63	16,160,503.64	16,160,503.64
Indirect costs based on rate ** multiplied by actual direct costs	513,284.80	2,010,366.65	2,010,366.65
2023-2024 Actual Indirect Costs	761,352.11	2,119,101.10	2,119,101.10
2021-2022 Fixed Carry Forward	31,609.23	-103,430.17	-102,511.58
Total Indirect Costs	729,742.88	2,222,531.27	2,221,612.68
Over/(Under) Recovery	-216,458.08	-212,164.62	-211,246.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	761,352.11	2,119,101.10	2,119,101.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-216,458.08	-212,164.62	-211,246.03
Total Projected Indirect 2025-2026 (Numerator)	977,810.19	2,331,265.72	2,330,347.13
Direct Costs	17,518,252.63	16,160,503.64	16,160,503.64
Rate for 2025-2026 **	5.58*	14.43*	14.42**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23090  
Form R0418**

Pottersville Public Schools  
425 E MAIN ST  
POTTERVILLE, MI 48876

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	411,371.67	1,310,828.39	1,310,828.39
2021-2022 Fixed Carry Forward	-19,409.54	0.00	103,686.55
Total Indirect Costs	430,781.21	1,310,828.39	1,207,141.84
2021-2022 Direct Costs	10,206,674.67	9,307,217.95	9,307,217.95
2023-2024 Rate	4.22*	14.08*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,137,637.64	11,991,082.87	11,991,082.87
Indirect costs based on rate ** multiplied by actual direct costs	554,408.31	1,688,344.47	1,555,243.45
2023-2024 Actual Indirect Costs	479,498.85	1,626,053.62	1,626,053.62
2021-2022 Fixed Carry Forward	-19,409.54	0.00	103,686.55
Total Indirect Costs	498,908.39	1,626,053.62	1,522,367.07
Over/(Under) Recovery	55,499.92	62,290.85	32,876.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	479,498.85	1,626,053.62	1,626,053.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	55,499.92	62,290.85	32,876.38
Total Projected Indirect 2025-2026 (Numerator)	423,998.93	1,563,762.77	1,593,177.24
Direct Costs	13,137,637.64	11,991,082.87	11,991,082.87
Rate for 2025-2026 **	3.23*	13.04*	13.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23490  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	20,342.72	40,457.84	40,457.84
2021-2022 Fixed Carry Forward	4,662.25	0.00	6,405.85
Total Indirect Costs	15,680.47	40,457.84	34,051.99
2021-2022 Direct Costs	279,747.77	259,632.65	259,632.65
2023-2024 Rate	5.61*	15.58*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	390,333.78	366,501.96	366,501.96
Indirect costs based on rate ** multiplied by actual direct costs	21,897.73	54,975.29	48,085.06
2023-2024 Actual Indirect Costs	25,945.72	49,777.54	49,777.54
2021-2022 Fixed Carry Forward	4,662.25	0.00	6,405.85
Total Indirect Costs	21,283.47	49,777.54	43,371.69
Over/(Under) Recovery	614.26	0.00	4,713.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	25,945.72	49,777.54	49,777.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	614.26	0.00	4,713.37
Total Projected Indirect 2025-2026 (Numerator)	25,331.46	49,777.54	45,064.17
Direct Costs	390,333.78	366,501.96	366,501.96
Rate for 2025-2026 **	6.49*	13.58*	12.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23900  
Form R0418**

LifeTech Academy  
854 ELMWOOD RD  
LANSING, MI 48917

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	17,631.00	207,169.00	207,169.00
2021-2022 Fixed Carry Forward	0.00	0.00	328,775.07
Total Indirect Costs	17,631.00	207,169.00	-121,606.07
2021-2022 Direct Costs	3,363,740.00	3,174,202.00	3,174,202.00
2023-2024 Rate	0.52*	6.53*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,112,294.00	3,863,729.00	3,863,729.00
Indirect costs based on rate ** multiplied by actual direct costs	21,383.93	252,301.50	0.00
2023-2024 Actual Indirect Costs	22,000.00	270,565.00	270,565.00
2021-2022 Fixed Carry Forward	0.00	0.00	328,775.07
Total Indirect Costs	22,000.00	270,565.00	-58,210.07
Over/(Under) Recovery	-616.07	-18,263.50	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	22,000.00	270,565.00	270,565.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-616.07	-18,263.50	0.00
Total Projected Indirect 2025-2026 (Numerator)	22,616.07	288,828.50	270,565.00
Direct Costs	4,112,294.00	3,863,729.00	3,863,729.00
Rate for 2025-2026 **	0.55*	7.48*	7.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23901  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	16,503.00	251,306.00	251,306.00
2021-2022 Fixed Carry Forward	-12,648.83	-54,840.27	-54,840.27
Total Indirect Costs	29,151.83	306,146.27	306,146.27
2021-2022 Direct Costs	1,927,086.00	1,692,283.00	1,692,283.00
2023-2024 Rate	1.51*	18.09*	18.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,937,087.45	1,709,847.89	1,709,847.89
Indirect costs based on rate ** multiplied by actual direct costs	29,250.02	256,477.18	309,311.48
2023-2024 Actual Indirect Costs	121,895.29	349,134.85	349,134.85
2021-2022 Fixed Carry Forward	-12,648.83	-54,840.27	-54,840.27
Total Indirect Costs	134,544.12	403,975.12	403,975.12
Over/(Under) Recovery	-105,294.10	0.00	-94,663.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	121,895.29	349,134.85	349,134.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-105,294.10	0.00	-94,663.64
Total Projected Indirect 2025-2026 (Numerator)	227,189.39	349,134.85	443,798.49
Direct Costs	1,937,087.45	1,709,847.89	1,709,847.89
Rate for 2025-2026 **	11.73*	20.42*	25.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23902  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	31,489.36	38,455.45	38,455.45
2021-2022 Fixed Carry Forward	-8,027.68	13,797.79	13,797.79
Total Indirect Costs	39,517.04	24,657.66	24,657.66
2021-2022 Direct Costs	647,216.57	640,250.48	640,250.48
2023-2024 Rate	6.11*	3.85*	3.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	824,803.29	815,422.20	815,422.20
Indirect costs based on rate ** multiplied by actual direct costs	50,395.48	31,393.75	31,393.75
2023-2024 Actual Indirect Costs	54,882.48	64,263.57	64,263.57
2021-2022 Fixed Carry Forward	-8,027.68	13,797.79	13,797.79
Total Indirect Costs	62,910.16	50,465.78	50,465.78
Over/(Under) Recovery	-12,514.68	-19,072.03	-19,072.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	54,882.48	64,263.57	64,263.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-12,514.68	-19,072.03	-19,072.03
Total Projected Indirect 2025-2026 (Numerator)	67,397.16	83,335.60	83,335.60
Direct Costs	824,803.29	815,422.20	815,422.20
Rate for 2025-2026 **	8.17*	10.22*	10.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 23903  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	549,173.23	627,081.80	627,081.80
2021-2022 Fixed Carry Forward	1,340.38	31,865.92	31,865.92
Total Indirect Costs	547,832.85	595,215.88	595,215.88
2021-2022 Direct Costs	7,196,077.05	7,118,168.48	7,118,168.48
2023-2024 Rate	7.61*	8.36*	8.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,228,501.93	8,135,186.72	8,135,186.72
Indirect costs based on rate ** multiplied by actual direct costs	626,189.00	680,101.61	680,101.61
2023-2024 Actual Indirect Costs	596,549.49	689,864.70	689,864.70
2021-2022 Fixed Carry Forward	1,340.38	31,865.92	31,865.92
Total Indirect Costs	595,209.11	657,998.78	657,998.78
Over/(Under) Recovery	30,979.89	22,102.83	22,102.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	596,549.49	689,864.70	689,864.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	30,979.89	22,102.83	22,102.83
Total Projected Indirect 2025-2026 (Numerator)	565,569.60	667,761.87	667,761.87
Direct Costs	8,228,501.93	8,135,186.72	8,135,186.72
Rate for 2025-2026 **	6.87*	8.21*	8.21**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 24020  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	649,261.24	2,376,636.26	2,376,636.26
2021-2022 Fixed Carry Forward	-19,926.29	0.00	-268,720.60
Total Indirect Costs	669,187.53	2,376,636.26	2,645,356.86
2021-2022 Direct Costs	14,413,877.52	12,686,502.50	12,686,502.50
2023-2024 Rate	4.64*	18.73*	20.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,132,904.06	14,168,715.06	14,168,715.06
Indirect costs based on rate ** multiplied by actual direct costs	748,566.75	2,125,307.26	2,954,177.09
2023-2024 Actual Indirect Costs	735,223.94	2,699,412.94	2,699,412.94
2021-2022 Fixed Carry Forward	-19,926.29	0.00	-268,720.60
Total Indirect Costs	755,150.23	2,699,412.94	2,968,133.54
Over/(Under) Recovery	-6,583.48	0.00	-13,956.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	735,223.94	2,699,412.94	2,699,412.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-6,583.48	0.00	-13,956.45
Total Projected Indirect 2025-2026 (Numerator)	741,807.42	2,699,412.94	2,713,369.39
Direct Costs	16,132,904.06	14,168,715.06	14,168,715.06
Rate for 2025-2026 **	4.60*	19.05*	19.15**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 24030  
Form R0418**

Alanson Public Schools  
7400 NORTH ST  
ALANSON, MI 49706

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,517.61	262,562.61	262,562.61
2021-2022 Fixed Carry Forward	4,137.30	85,885.67	85,920.16
Total Indirect Costs	61,380.31	176,676.94	176,642.45
2021-2022 Direct Costs	3,110,109.97	2,913,064.97	2,913,064.97
2023-2024 Rate	1.97*	6.06*	6.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,712,951.36	3,369,772.13	3,369,772.13
Indirect costs based on rate ** multiplied by actual direct costs	73,145.14	204,208.19	204,208.19
2023-2024 Actual Indirect Costs	70,677.78	413,857.01	413,857.01
2021-2022 Fixed Carry Forward	4,137.30	85,885.67	85,920.16
Total Indirect Costs	66,540.48	327,971.34	327,936.85
Over/(Under) Recovery	6,604.66	-123,763.15	-123,728.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	70,677.78	413,857.01	413,857.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,604.66	-123,763.15	-123,728.66
Total Projected Indirect 2025-2026 (Numerator)	64,073.12	537,620.16	537,585.67
Direct Costs	3,712,951.36	3,369,772.13	3,369,772.13
Rate for 2025-2026 **	1.73*	15.95*	15.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 24040  
Form R0418**

Pellston Public Schools  
172 N PARK ST  
PELLSTON, MI 49769

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	260,907.78	888,827.41	888,827.41
2021-2022 Fixed Carry Forward	-44,050.60	-64,262.32	-64,389.52
Total Indirect Costs	304,958.38	953,089.73	953,216.93
2021-2022 Direct Costs	6,985,439.68	6,357,520.05	6,357,520.05
2023-2024 Rate	4.37*	14.99*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,996,586.14	7,286,299.37	7,286,299.37
Indirect costs based on rate ** multiplied by actual direct costs	349,450.81	1,092,216.28	1,092,216.28
2023-2024 Actual Indirect Costs	207,347.85	917,634.62	917,634.62
2021-2022 Fixed Carry Forward	-44,050.60	-64,262.32	-64,389.52
Total Indirect Costs	251,398.45	981,896.94	982,024.14
Over/(Under) Recovery	98,052.36	110,319.34	110,192.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	207,347.85	917,634.62	917,634.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	98,052.36	110,319.34	110,192.14
Total Projected Indirect 2025-2026 (Numerator)	109,295.49	807,315.28	807,442.48
Direct Costs	7,996,586.14	7,286,299.37	7,286,299.37
Rate for 2025-2026 **	1.37*	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 2025-2026 Indirect Cost Rates  
School District 24070  
Form R0418**

Public Schools of Petoskey  
1130 HOWARD ST  
PETOSKEY, MI 49770

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	474,815.48	2,736,027.00	2,736,027.00
2021-2022 Fixed Carry Forward	109,758.59	252,401.47	252,401.47
Total Indirect Costs	365,056.89	2,483,625.53	2,483,625.53
2021-2022 Direct Costs	33,896,167.64	31,634,956.12	31,634,956.12
2023-2024 Rate	1.08*	7.85*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	40,173,230.72	37,407,483.07	37,407,483.07
Indirect costs based on rate ** multiplied by actual direct costs	433,870.89	2,936,487.42	2,936,487.42
2023-2024 Actual Indirect Costs	504,238.19	3,269,985.84	3,269,985.84
2021-2022 Fixed Carry Forward	109,758.59	252,401.47	252,401.47
Total Indirect Costs	394,479.60	3,017,584.37	3,017,584.37
Over/(Under) Recovery	39,391.29	-81,096.95	-81,096.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	504,238.19	3,269,985.84	3,269,985.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	39,391.29	-81,096.95	-81,096.95
Total Projected Indirect 2025-2026 (Numerator)	464,846.90	3,351,082.79	3,351,082.79
Direct Costs	40,173,230.72	37,407,483.07	37,407,483.07
Rate for 2025-2026 **	1.16*	8.96*	8.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 24901  
Form R0418**

Concord Academy - Petoskey  
2468 ATKINS RD  
PETOSKEY, MI 49770

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	123,274.00	123,274.00
2021-2022 Fixed Carry Forward	0.00	-15,517.97	-15,517.97
Total Indirect Costs	0.00	138,791.97	138,791.97
2021-2022 Direct Costs	1,488,385.00	1,365,111.00	1,365,111.00
2023-2024 Rate	0.00*	10.17*	10.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,386,251.00	1,273,758.00	1,273,758.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	129,541.19	129,541.19
2023-2024 Actual Indirect Costs	0.00	112,493.00	112,493.00
2021-2022 Fixed Carry Forward	0.00	-15,517.97	-15,517.97
Total Indirect Costs	0.00	128,010.97	128,010.97
Over/(Under) Recovery	0.00	1,530.22	1,530.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	112,493.00	112,493.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,530.22	1,530.22
Total Projected Indirect 2025-2026 (Numerator)	0.00	110,962.78	110,962.78
Direct Costs	1,386,251.00	1,273,758.00	1,273,758.00
Rate for 2025-2026 **	0.00*	8.71*	8.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25000  
Form R0418**

Genesee ISD  
2413 W Maple Ave  
Flint, MI 48507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,245,137.93	12,576,301.57	12,576,301.57
2021-2022 Fixed Carry Forward	-597,774.25	0.00	-1,021,514.99
Total Indirect Costs	8,842,912.18	12,576,301.57	13,597,816.56
2021-2022 Direct Costs	90,101,495.82	85,770,332.18	85,770,332.18
2023-2024 Rate	9.81*	14.66*	15.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	103,012,622.24	98,730,997.98	98,730,997.98
Indirect costs based on rate ** multiplied by actual direct costs	10,105,538.24	14,473,964.30	15,648,863.18
2023-2024 Actual Indirect Costs	9,183,958.18	13,465,582.44	13,465,582.44
2021-2022 Fixed Carry Forward	-597,774.25	0.00	-1,021,514.99
Total Indirect Costs	9,781,732.43	13,465,582.44	14,487,097.43
Over/(Under) Recovery	323,805.81	1,008,381.86	1,161,765.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,183,958.18	13,465,582.44	13,465,582.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	323,805.81	1,008,381.86	1,161,765.75
Total Projected Indirect 2025-2026 (Numerator)	8,860,152.37	12,457,200.58	12,303,816.69
Direct Costs	103,012,622.24	98,730,997.98	98,730,997.98
Rate for 2025-2026 **	8.60*	12.62*	12.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25010  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,511,174.39	7,817,339.18	7,817,339.18
2021-2022 Fixed Carry Forward	2,656,179.27	0.00	0.00
Total Indirect Costs	-1,145,004.88	7,817,339.18	7,817,339.18
2021-2022 Direct Costs	63,812,078.24	57,505,913.45	57,505,913.45
2023-2024 Rate	0.00*	13.59*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	74,491,947.33	70,028,456.54	70,028,456.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	9,516,867.24	9,516,867.24
2023-2024 Actual Indirect Costs	994,863.32	5,458,354.11	5,458,354.11
2021-2022 Fixed Carry Forward	2,656,179.27	0.00	0.00
Total Indirect Costs	-1,661,315.95	5,458,354.11	5,458,354.11
Over/(Under) Recovery	0.00	4,058,513.13	4,058,513.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	994,863.32	5,458,354.11	5,458,354.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	4,058,513.13	4,058,513.13
Total Projected Indirect 2025-2026 (Numerator)	994,863.32	1,399,840.98	1,399,840.98
Direct Costs	74,491,947.33	70,028,456.54	70,028,456.54
Rate for 2025-2026 **	1.34*	2.00*	2.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25030  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,398,128.15	12,519,979.62	12,519,979.62
2021-2022 Fixed Carry Forward	-27,103.40	0.00	779,863.56
Total Indirect Costs	2,425,231.55	12,519,979.62	11,740,116.06
2021-2022 Direct Costs	89,655,881.41	82,075,025.62	82,075,025.62
2023-2024 Rate	2.71*	15.25*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	98,587,981.94	89,798,374.02	89,798,374.02
Indirect costs based on rate ** multiplied by actual direct costs	2,671,734.31	13,469,756.10	12,841,167.48
2023-2024 Actual Indirect Costs	3,123,056.18	14,464,638.47	14,464,638.47
2021-2022 Fixed Carry Forward	-27,103.40	0.00	779,863.56
Total Indirect Costs	3,150,159.58	14,464,638.47	13,684,774.91
Over/(Under) Recovery	-478,425.27	0.00	-843,607.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,123,056.18	14,464,638.47	14,464,638.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-478,425.27	0.00	-843,607.43
Total Projected Indirect 2025-2026 (Numerator)	3,601,481.45	14,464,638.47	15,308,245.90
Direct Costs	98,587,981.94	89,798,374.02	89,798,374.02
Rate for 2025-2026 **	3.65*	16.11*	17.05**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25040  
Form R0418**

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	453,394.88	2,395,305.40	2,395,305.40
2021-2022 Fixed Carry Forward	38,094.42	-55,628.93	-54,625.97
Total Indirect Costs	415,300.46	2,450,934.33	2,449,931.37
2021-2022 Direct Costs	20,670,986.78	18,729,076.26	18,729,076.26
2023-2024 Rate	2.01*	13.09*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	22,084,986.00	20,121,713.34	20,121,713.34
Indirect costs based on rate ** multiplied by actual direct costs	443,908.22	2,633,932.28	2,631,920.10
2023-2024 Actual Indirect Costs	516,416.88	2,479,689.54	2,479,689.54
2021-2022 Fixed Carry Forward	38,094.42	-55,628.93	-54,625.97
Total Indirect Costs	478,322.46	2,535,318.47	2,534,315.51
Over/(Under) Recovery	-34,414.24	98,613.81	97,604.59

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	516,416.88	2,479,689.54	2,479,689.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-34,414.24	98,613.81	97,604.59
Total Projected Indirect 2025-2026 (Numerator)	550,831.12	2,381,075.73	2,382,084.95
Direct Costs	22,084,986.00	20,121,713.34	20,121,713.34
Rate for 2025-2026 **	2.49*	11.83*	11.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25050  
Form R0418**

Goodrich Area Schools  
8029 GALE RD  
GOODRICH, MI 48438

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	693,821.85	2,919,957.97	2,919,957.97
2021-2022 Fixed Carry Forward	131,794.93	0.00	229,823.08
Total Indirect Costs	562,026.92	2,919,957.97	2,690,134.89
2021-2022 Direct Costs	22,819,466.20	20,593,330.08	20,593,330.08
2023-2024 Rate	2.46*	14.18*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,681,426.67	22,028,692.01	22,028,692.01
Indirect costs based on rate ** multiplied by actual direct costs	607,163.10	3,123,668.53	2,876,947.18
2023-2024 Actual Indirect Costs	784,206.99	3,436,941.65	3,436,941.65
2021-2022 Fixed Carry Forward	131,794.93	0.00	229,823.08
Total Indirect Costs	652,412.06	3,436,941.65	3,207,118.57
Over/(Under) Recovery	-45,248.96	-313,273.12	-330,171.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	784,206.99	3,436,941.65	3,436,941.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,248.96	-313,273.12	-330,171.39
Total Projected Indirect 2025-2026 (Numerator)	829,455.95	3,750,214.77	3,767,113.04
Direct Costs	24,681,426.67	22,028,692.01	22,028,692.01
Rate for 2025-2026 **	3.36*	17.02*	17.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25060  
Form R0418**

Bendle Public Schools  
3420 COLUMBINE AVE  
BURTON, MI 48529

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	252,259.61	1,364,593.02	1,364,593.02
2021-2022 Fixed Carry Forward	-5,520.54	106,275.65	105,398.58
Total Indirect Costs	257,780.15	1,258,317.37	1,259,194.44
2021-2022 Direct Costs	15,172,499.19	14,060,165.78	14,060,165.78
2023-2024 Rate	1.70*	8.95*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,633,135.54	15,200,355.26	15,200,355.26
Indirect costs based on rate ** multiplied by actual direct costs	282,763.30	1,360,431.80	1,361,951.83
2023-2024 Actual Indirect Costs	273,312.54	1,706,092.82	1,706,092.82
2021-2022 Fixed Carry Forward	-5,520.54	106,275.65	105,398.58
Total Indirect Costs	278,833.08	1,599,817.17	1,600,694.24
Over/(Under) Recovery	3,930.22	-239,385.37	-238,742.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	273,312.54	1,706,092.82	1,706,092.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,930.22	-239,385.37	-238,742.41
Total Projected Indirect 2025-2026 (Numerator)	269,382.32	1,945,478.19	1,944,835.23
Direct Costs	16,633,135.54	15,200,355.26	15,200,355.26
Rate for 2025-2026 **	1.62*	12.80*	12.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25070  
Form R0418**

Genesee School District  
P.O. Box 220  
Genesee, MI 48437

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	203,621.94	902,584.85	902,584.85
2021-2022 Fixed Carry Forward	22,017.53	-25,796.34	-51,776.45
Total Indirect Costs	181,604.41	928,381.19	954,361.30
2021-2022 Direct Costs	7,963,159.38	7,264,196.47	7,264,196.47
2023-2024 Rate	2.28*	12.78*	13.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,399,033.19	8,576,981.38	8,576,981.38
Indirect costs based on rate ** multiplied by actual direct costs	214,297.96	1,096,138.22	1,127,015.35
2023-2024 Actual Indirect Costs	284,215.56	1,106,267.37	1,106,267.37
2021-2022 Fixed Carry Forward	22,017.53	-25,796.34	-51,776.45
Total Indirect Costs	262,198.03	1,132,063.71	1,158,043.82
Over/(Under) Recovery	-47,900.07	-35,925.49	-31,028.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	284,215.56	1,106,267.37	1,106,267.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-47,900.07	-35,925.49	-31,028.47
Total Projected Indirect 2025-2026 (Numerator)	332,115.63	1,142,192.86	1,137,295.84
Direct Costs	9,399,033.19	8,576,981.38	8,576,981.38
Rate for 2025-2026 **	3.53*	13.32*	13.26**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25080  
Form R0418**

Carman-Ainsworth Community Schools  
G3475 W COURT ST  
Flint, MI 48532

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,158,824.54	4,574,891.59	4,574,891.59
2021-2022 Fixed Carry Forward	258,720.70	879,221.59	883,084.47
Total Indirect Costs	900,103.84	3,695,670.00	3,691,807.12
2021-2022 Direct Costs	52,564,940.13	49,052,242.63	49,052,242.63
2023-2024 Rate	1.71*	7.53*	7.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,623,033.51	52,611,600.35	52,611,600.35
Indirect costs based on rate ** multiplied by actual direct costs	985,353.87	3,961,653.51	3,961,653.51
2023-2024 Actual Indirect Costs	1,890,536.91	6,792,303.87	6,792,303.87
2021-2022 Fixed Carry Forward	258,720.70	879,221.59	883,084.47
Total Indirect Costs	1,631,816.21	5,913,082.28	5,909,219.40
Over/(Under) Recovery	-646,462.34	-1,951,428.77	-1,947,565.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,890,536.91	6,792,303.87	6,792,303.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-646,462.34	-1,951,428.77	-1,947,565.89
Total Projected Indirect 2025-2026 (Numerator)	2,536,999.25	8,743,732.64	8,739,869.76
Direct Costs	57,623,033.51	52,611,600.35	52,611,600.35
Rate for 2025-2026 **	4.40*	16.62*	16.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25100  
Form R0418**

Fenton Area Public Schools  
3100 OWEN RD  
FENTON, MI 48430

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	617,516.46	3,549,757.77	3,549,757.77
2021-2022 Fixed Carry Forward	41,624.84	-240,271.16	-238,684.44
Total Indirect Costs	575,891.62	3,790,028.93	3,788,442.21
2021-2022 Direct Costs	36,136,340.26	33,726,764.05	33,726,764.05
2023-2024 Rate	1.59*	11.24*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	44,340,396.39	41,173,794.42	41,173,794.42
Indirect costs based on rate ** multiplied by actual direct costs	705,012.30	4,627,934.49	4,623,817.11
2023-2024 Actual Indirect Costs	857,048.48	4,023,650.45	4,023,650.45
2021-2022 Fixed Carry Forward	41,624.84	-240,271.16	-238,684.44
Total Indirect Costs	815,423.64	4,263,921.61	4,262,334.89
Over/(Under) Recovery	-110,411.34	364,012.88	361,482.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	857,048.48	4,023,650.45	4,023,650.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-110,411.34	364,012.88	361,482.22
Total Projected Indirect 2025-2026 (Numerator)	967,459.82	3,659,637.57	3,662,168.23
Direct Costs	44,340,396.39	41,173,794.42	41,173,794.42
Rate for 2025-2026 **	2.18*	8.89*	8.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25110  
Form R0418**

Kearsley Community School District  
4396 UNDERHILL DR  
FLINT, MI 48506

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,082,817.57	4,184,001.75	4,184,001.75
2021-2022 Fixed Carry Forward	-71,981.56	-240,764.28	-241,097.29
Total Indirect Costs	1,154,799.13	4,424,766.03	4,425,099.04
2021-2022 Direct Costs	34,670,815.30	31,569,631.12	31,569,631.12
2023-2024 Rate	3.33*	14.02*	14.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,262,479.42	38,419,039.83	38,419,039.83
Indirect costs based on rate ** multiplied by actual direct costs	1,374,040.56	5,386,349.38	5,386,349.38
2023-2024 Actual Indirect Costs	1,598,558.59	4,441,998.18	4,441,998.18
2021-2022 Fixed Carry Forward	-71,981.56	-240,764.28	-241,097.29
Total Indirect Costs	1,670,540.15	4,682,762.46	4,683,095.47
Over/(Under) Recovery	-296,499.59	703,586.92	703,253.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,598,558.59	4,441,998.18	4,441,998.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-296,499.59	703,586.92	703,253.91
Total Projected Indirect 2025-2026 (Numerator)	1,895,058.18	3,738,411.26	3,738,744.27
Direct Costs	41,262,479.42	38,419,039.83	38,419,039.83
Rate for 2025-2026 **	4.59*	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 2025-2026 Indirect Cost Rates  
School District 25120  
Form R0418**

Flushing Community Schools  
522 N MCKINLEY RD  
FLUSHING, MI 48433

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,065,854.86	4,872,557.69	4,872,557.69
2021-2022 Fixed Carry Forward	181,372.36	-6,692.32	-9,626.29
Total Indirect Costs	884,482.50	4,879,250.01	4,882,183.98
2021-2022 Direct Costs	47,569,726.41	43,580,838.83	43,580,838.83
2023-2024 Rate	1.86*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	51,771,062.14	47,127,901.02	47,127,901.02
Indirect costs based on rate ** multiplied by actual direct costs	962,941.76	5,278,324.91	5,278,324.91
2023-2024 Actual Indirect Costs	1,307,296.91	6,078,346.01	6,078,346.01
2021-2022 Fixed Carry Forward	181,372.36	-6,692.32	-9,626.29
Total Indirect Costs	1,125,924.55	6,085,038.33	6,087,972.30
Over/(Under) Recovery	-162,982.79	-806,713.42	-809,647.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,307,296.91	6,078,346.01	6,078,346.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-162,982.79	-806,713.42	-809,647.39
Total Projected Indirect 2025-2026 (Numerator)	1,470,279.70	6,885,059.43	6,887,993.40
Direct Costs	51,771,062.14	47,127,901.02	47,127,901.02
Rate for 2025-2026 **	2.84*	14.61*	14.62**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25130  
Form R0418**

Atherton Community Schools  
3354 S GENESEE RD  
BURTON, MI 48519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	297,568.41	1,067,477.64	1,067,477.64
2021-2022 Fixed Carry Forward	-1,244.97	-50,582.43	-128,162.42
Total Indirect Costs	298,813.38	1,118,060.07	1,195,640.06
2021-2022 Direct Costs	10,142,215.34	9,372,306.11	9,372,306.11
2023-2024 Rate	2.95*	11.93*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,667,639.41	9,839,217.00	9,839,217.00
Indirect costs based on rate ** multiplied by actual direct costs	314,695.36	1,173,818.59	1,255,484.09
2023-2024 Actual Indirect Costs	316,612.59	1,145,035.00	1,145,035.00
2021-2022 Fixed Carry Forward	-1,244.97	-50,582.43	-128,162.42
Total Indirect Costs	317,857.56	1,195,617.43	1,273,197.42
Over/(Under) Recovery	-3,162.20	-21,798.84	-17,713.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	316,612.59	1,145,035.00	1,145,035.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,162.20	-21,798.84	-17,713.33
Total Projected Indirect 2025-2026 (Numerator)	319,774.79	1,166,833.84	1,162,748.33
Direct Costs	10,667,639.41	9,839,217.00	9,839,217.00
Rate for 2025-2026 **	3.00*	11.86*	11.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25140  
Form R0418**

Davison Community Schools  
P.O. Box 319  
Davison, MI 48423

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,800,352.48	7,771,815.91	7,771,815.91
2021-2022 Fixed Carry Forward	459,410.41	383,494.78	385,203.94
Total Indirect Costs	1,340,942.07	7,388,321.13	7,386,611.97
2021-2022 Direct Costs	65,640,355.50	59,509,784.07	59,509,784.07
2023-2024 Rate	2.04*	12.42*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	74,246,048.79	66,708,378.11	66,708,378.11
Indirect costs based on rate ** multiplied by actual direct costs	1,514,619.40	8,285,180.56	8,278,509.72
2023-2024 Actual Indirect Costs	2,035,388.80	9,390,259.04	9,390,259.04
2021-2022 Fixed Carry Forward	459,410.41	383,494.78	385,203.94
Total Indirect Costs	1,575,978.39	9,006,764.26	9,005,055.10
Over/(Under) Recovery	-61,358.99	-721,583.70	-726,545.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,035,388.80	9,390,259.04	9,390,259.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-61,358.99	-721,583.70	-726,545.38
Total Projected Indirect 2025-2026 (Numerator)	2,096,747.79	10,111,842.74	10,116,804.42
Direct Costs	74,246,048.79	66,708,378.11	66,708,378.11
Rate for 2025-2026 **	2.82*	15.16*	15.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25150  
Form R0418**

Clio Area School District  
1 MUSTANG DR  
CLIO, MI 48420

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	938,662.75	3,492,827.39	3,492,827.39
2021-2022 Fixed Carry Forward	104,877.15	-225,453.27	-225,665.71
Total Indirect Costs	833,785.60	3,718,280.66	3,718,493.10
2021-2022 Direct Costs	30,774,808.16	28,220,643.52	28,220,643.52
2023-2024 Rate	2.71*	13.18*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	33,758,277.01	29,880,642.87	29,880,642.87
Indirect costs based on rate ** multiplied by actual direct costs	914,849.31	3,938,268.73	3,938,268.73
2023-2024 Actual Indirect Costs	1,116,626.91	4,994,261.05	4,994,261.05
2021-2022 Fixed Carry Forward	104,877.15	-225,453.27	-225,665.71
Total Indirect Costs	1,011,749.76	5,219,714.32	5,219,926.76
Over/(Under) Recovery	-96,900.45	-1,281,445.59	-1,281,658.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,116,626.91	4,994,261.05	4,994,261.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-96,900.45	-1,281,445.59	-1,281,658.03
Total Projected Indirect 2025-2026 (Numerator)	1,213,527.36	6,275,706.64	6,275,919.08
Direct Costs	33,758,277.01	29,880,642.87	29,880,642.87
Rate for 2025-2026 **	3.59*	21.00*	21.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25180  
Form R0418**

Swartz Creek Community Schools  
8354 CAPPY LN  
SWARTZ CREEK, MI 48473

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	997,258.01	4,838,693.72	4,838,693.72
2021-2022 Fixed Carry Forward	95,473.62	-630,814.01	-628,528.51
Total Indirect Costs	901,784.39	5,469,507.73	5,467,222.23
2021-2022 Direct Costs	40,699,230.12	36,657,168.41	36,657,168.41
2023-2024 Rate	2.22*	14.92*	14.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,745,136.58	39,574,837.27	39,574,837.27
Indirect costs based on rate ** multiplied by actual direct costs	948,942.03	5,904,565.72	5,900,608.24
2023-2024 Actual Indirect Costs	1,241,074.88	5,365,099.24	5,365,099.24
2021-2022 Fixed Carry Forward	95,473.62	-630,814.01	-628,528.51
Total Indirect Costs	1,145,601.26	5,995,913.25	5,993,627.75
Over/(Under) Recovery	-196,659.23	-91,347.53	-93,019.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,241,074.88	5,365,099.24	5,365,099.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-196,659.23	-91,347.53	-93,019.51
Total Projected Indirect 2025-2026 (Numerator)	1,437,734.11	5,456,446.77	5,458,118.75
Direct Costs	42,745,136.58	39,574,837.27	39,574,837.27
Rate for 2025-2026 **	3.36*	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 2025-2026 Indirect Cost Rates  
School District 25200  
Form R0418**

Lake Fenton Community Schools  
11425 TORREY RD  
FENTON, MI 48430

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	809,552.88	3,021,416.16	3,021,416.16
2021-2022 Fixed Carry Forward	-2,840.79	-258,752.46	-259,798.53
Total Indirect Costs	812,393.67	3,280,168.62	3,281,214.69
2021-2022 Direct Costs	24,385,043.91	22,173,180.63	22,173,180.63
2023-2024 Rate	3.33*	14.79*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,434,391.35	24,868,817.60	24,868,817.60
Indirect costs based on rate ** multiplied by actual direct costs	913,565.23	3,678,098.12	3,680,585.00
2023-2024 Actual Indirect Costs	832,608.02	3,398,181.77	3,398,181.77
2021-2022 Fixed Carry Forward	-2,840.79	-258,752.46	-259,798.53
Total Indirect Costs	835,448.81	3,656,934.23	3,657,980.30
Over/(Under) Recovery	78,116.42	21,163.89	22,604.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	832,608.02	3,398,181.77	3,398,181.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	78,116.42	21,163.89	22,604.70
Total Projected Indirect 2025-2026 (Numerator)	754,491.60	3,377,017.88	3,375,577.07
Direct Costs	27,434,391.35	24,868,817.60	24,868,817.60
Rate for 2025-2026 **	2.75*	13.58*	13.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25210  
Form R0418**

Westwood Heights Schools  
3425 W PIERSON RD  
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	574,031.17	3,254,085.54	3,254,085.54
2021-2022 Fixed Carry Forward	170,281.73	0.00	-199,405.47
Total Indirect Costs	403,749.44	3,254,085.54	3,453,491.01
2021-2022 Direct Costs	23,325,230.54	20,645,176.17	20,645,176.17
2023-2024 Rate	1.73*	15.76*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,104,461.87	21,212,745.52	21,212,745.52
Indirect costs based on rate ** multiplied by actual direct costs	399,707.19	3,181,911.83	3,548,892.33
2023-2024 Actual Indirect Costs	680,977.55	2,572,693.90	2,572,693.90
2021-2022 Fixed Carry Forward	170,281.73	0.00	-199,405.47
Total Indirect Costs	510,695.82	2,572,693.90	2,772,099.37
Over/(Under) Recovery	-110,988.63	0.00	776,792.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	680,977.55	2,572,693.90	2,572,693.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-110,988.63	0.00	776,792.96
Total Projected Indirect 2025-2026 (Numerator)	791,966.18	2,572,693.90	1,795,900.94
Direct Costs	23,104,461.87	21,212,745.52	21,212,745.52
Rate for 2025-2026 **	3.43*	12.13*	8.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25230  
Form R0418**

Bentley Community School District  
1170 N BELSAY RD  
BURTON, MI 48509

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	284,966.69	1,110,544.15	1,110,544.15
2021-2022 Fixed Carry Forward	-6,267.67	-7,467.68	-7,731.58
Total Indirect Costs	291,234.36	1,118,011.83	1,118,275.73
2021-2022 Direct Costs	8,988,666.38	8,163,088.92	8,163,088.92
2023-2024 Rate	3.24*	13.70*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,165,601.30	9,186,160.08	9,186,160.08
Indirect costs based on rate ** multiplied by actual direct costs	329,365.48	1,258,503.93	1,258,503.93
2023-2024 Actual Indirect Costs	372,992.80	1,352,434.02	1,352,434.02
2021-2022 Fixed Carry Forward	-6,267.67	-7,467.68	-7,731.58
Total Indirect Costs	379,260.47	1,359,901.70	1,360,165.60
Over/(Under) Recovery	-49,894.99	-101,397.77	-101,661.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	372,992.80	1,352,434.02	1,352,434.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,894.99	-101,397.77	-101,661.67
Total Projected Indirect 2025-2026 (Numerator)	422,887.79	1,453,831.79	1,454,095.69
Direct Costs	10,165,601.30	9,186,160.08	9,186,160.08
Rate for 2025-2026 **	4.16*	15.83*	15.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25240  
Form R0418**

Beecher Community School District  
1020 W COLDWATER RD  
FLINT, MI 48505

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	437,800.52	1,767,758.26	1,767,758.26
2021-2022 Fixed Carry Forward	61,885.12	0.00	-131,718.37
Total Indirect Costs	375,915.40	1,767,758.26	1,899,476.63
2021-2022 Direct Costs	10,972,207.33	9,642,249.59	9,642,249.59
2023-2024 Rate	3.43*	18.33*	19.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,321,913.49	14,904,671.86	14,904,671.86
Indirect costs based on rate ** multiplied by actual direct costs	559,841.63	2,235,700.78	2,936,220.36
2023-2024 Actual Indirect Costs	286,613.00	1,703,854.63	1,703,854.63
2021-2022 Fixed Carry Forward	61,885.12	0.00	-131,718.37
Total Indirect Costs	224,727.88	1,703,854.63	1,835,573.00
Over/(Under) Recovery	335,113.75	0.00	1,100,647.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	286,613.00	1,703,854.63	1,703,854.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	335,113.75	0.00	1,100,647.36
Total Projected Indirect 2025-2026 (Numerator)	-48,500.75	1,703,854.63	603,207.27
Direct Costs	16,321,913.49	14,904,671.86	14,904,671.86
Rate for 2025-2026 **	0.00*	11.43*	4.05**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25250  
Form R0418**

Linden Community Schools  
7205 SILVER LAKE RD  
LINDEN, MI 48451

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,291,769.33	3,363,968.31	3,363,968.31
2021-2022 Fixed Carry Forward	-348,679.11	-684,159.14	-684,159.14
Total Indirect Costs	1,640,448.44	4,048,127.45	4,048,127.45
2021-2022 Direct Costs	29,154,741.95	27,082,542.97	27,082,542.97
2023-2024 Rate	5.63*	14.95*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,910,449.73	30,461,740.25	30,461,740.25
Indirect costs based on rate ** multiplied by actual direct costs	1,852,858.32	4,554,030.17	4,554,030.17
2023-2024 Actual Indirect Costs	1,332,542.70	3,781,252.18	3,781,252.18
2021-2022 Fixed Carry Forward	-348,679.11	-684,159.14	-684,159.14
Total Indirect Costs	1,681,221.81	4,465,411.32	4,465,411.32
Over/(Under) Recovery	171,636.51	88,618.85	88,618.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,332,542.70	3,781,252.18	3,781,252.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	171,636.51	88,618.85	88,618.85
Total Projected Indirect 2025-2026 (Numerator)	1,160,906.19	3,692,633.33	3,692,633.33
Direct Costs	32,910,449.73	30,461,740.25	30,461,740.25
Rate for 2025-2026 **	3.53*	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 2025-2026 Indirect Cost Rates  
School District 25260  
Form R0418**

Montrose Community Schools  
P.O. Box 3129  
Montrose, MI 48457

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	515,138.93	2,072,047.99	2,072,047.99
2021-2022 Fixed Carry Forward	33,424.98	181,030.75	113,098.89
Total Indirect Costs	481,713.95	1,891,017.24	1,958,949.10
2021-2022 Direct Costs	17,434,842.41	15,877,933.35	15,877,933.35
2023-2024 Rate	2.76*	11.91*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,028,168.34	16,337,913.26	16,337,913.26
Indirect costs based on rate ** multiplied by actual direct costs	497,577.45	1,945,845.47	2,016,098.50
2023-2024 Actual Indirect Costs	465,972.38	2,254,292.53	2,254,292.53
2021-2022 Fixed Carry Forward	33,424.98	181,030.75	113,098.89
Total Indirect Costs	432,547.40	2,073,261.78	2,141,193.64
Over/(Under) Recovery	65,030.05	-127,416.31	-125,095.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	465,972.38	2,254,292.53	2,254,292.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	65,030.05	-127,416.31	-125,095.14
Total Projected Indirect 2025-2026 (Numerator)	400,942.33	2,381,708.84	2,379,387.67
Direct Costs	18,028,168.34	16,337,913.26	16,337,913.26
Rate for 2025-2026 **	2.22*	14.58*	14.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25280  
Form R0418**

LakeVille Community School District  
11107 WASHBURN RD  
OTISVILLE, MI 48463

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	313,707.92	1,422,907.56	1,422,907.56
2021-2022 Fixed Carry Forward	50,973.40	0.00	265,154.20
Total Indirect Costs	262,734.52	1,422,907.56	1,157,753.36
2021-2022 Direct Costs	13,472,231.43	12,363,031.79	12,363,031.79
2023-2024 Rate	1.95*	11.51*	9.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,272,544.69	12,979,410.22	12,979,410.22
Indirect costs based on rate ** multiplied by actual direct costs	278,314.62	1,493,930.12	1,214,872.80
2023-2024 Actual Indirect Costs	395,689.42	1,688,823.89	1,688,823.89
2021-2022 Fixed Carry Forward	50,973.40	0.00	265,154.20
Total Indirect Costs	344,716.02	1,688,823.89	1,423,669.69
Over/(Under) Recovery	-66,401.40	-194,893.77	-208,796.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	395,689.42	1,688,823.89	1,688,823.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-66,401.40	-194,893.77	-208,796.89
Total Projected Indirect 2025-2026 (Numerator)	462,090.82	1,883,717.66	1,897,620.78
Direct Costs	14,272,544.69	12,979,410.22	12,979,410.22
Rate for 2025-2026 **	3.24*	14.51*	14.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25902  
Form R0418**

Woodland Park Academy  
2083 E GRAND BLANC RD  
GRAND BLANC, MI 48439

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	138,282.92	481,518.79	481,518.79
2021-2022 Fixed Carry Forward	30,127.08	-28,091.77	-28,121.99
Total Indirect Costs	108,155.84	509,610.56	509,640.78
2021-2022 Direct Costs	3,597,437.76	3,254,201.89	3,254,201.89
2023-2024 Rate	3.01*	15.66*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,681,357.81	3,351,080.10	3,351,080.10
Indirect costs based on rate ** multiplied by actual direct costs	110,808.87	502,662.02	524,779.14
2023-2024 Actual Indirect Costs	210,478.03	540,755.74	540,755.74
2021-2022 Fixed Carry Forward	30,127.08	-28,091.77	-28,121.99
Total Indirect Costs	180,350.95	568,847.51	568,877.73
Over/(Under) Recovery	-69,542.08	0.00	-44,098.59

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	210,478.03	540,755.74	540,755.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,542.08	0.00	-44,098.59
Total Projected Indirect 2025-2026 (Numerator)	280,020.11	540,755.74	584,854.33
Direct Costs	3,681,357.81	3,351,080.10	3,351,080.10
Rate for 2025-2026 **	7.61*	16.14*	17.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25903  
Form R0418**

Grand Blanc Academy  
5135 E HILL RD  
GRAND BLANC, MI 48439

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	102,559.00	407,588.00	407,588.00
2021-2022 Fixed Carry Forward	34,246.88	90,579.78	90,476.97
Total Indirect Costs	68,312.12	317,008.22	317,111.03
2021-2022 Direct Costs	4,378,534.00	4,073,505.00	4,073,505.00
2023-2024 Rate	1.56*	7.78*	7.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,185,194.00	3,879,682.00	3,879,682.00
Indirect costs based on rate ** multiplied by actual direct costs	65,289.03	301,839.26	301,839.26
2023-2024 Actual Indirect Costs	132,352.00	437,864.00	437,864.00
2021-2022 Fixed Carry Forward	34,246.88	90,579.78	90,476.97
Total Indirect Costs	98,105.12	347,284.22	347,387.03
Over/(Under) Recovery	-32,816.09	-45,444.96	-45,547.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	132,352.00	437,864.00	437,864.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-32,816.09	-45,444.96	-45,547.77
Total Projected Indirect 2025-2026 (Numerator)	165,168.09	483,308.96	483,411.77
Direct Costs	4,185,194.00	3,879,682.00	3,879,682.00
Rate for 2025-2026 **	3.95*	12.46*	12.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25904  
Form R0418**

Northridge Academy  
4100 W COLDWATER RD  
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	121,130.99	378,266.45	378,266.45
2021-2022 Fixed Carry Forward	-6,445.79	0.00	48,282.19
Total Indirect Costs	127,576.78	378,266.45	329,984.26
2021-2022 Direct Costs	2,528,049.53	2,270,914.07	2,270,914.07
2023-2024 Rate	5.05*	16.66*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,296,910.99	2,941,002.56	2,941,002.56
Indirect costs based on rate ** multiplied by actual direct costs	166,494.00	441,150.38	427,327.67
2023-2024 Actual Indirect Costs	150,769.70	506,678.13	506,678.13
2021-2022 Fixed Carry Forward	-6,445.79	0.00	48,282.19
Total Indirect Costs	157,215.49	506,678.13	458,395.94
Over/(Under) Recovery	9,278.51	0.00	-31,068.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	150,769.70	506,678.13	506,678.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,278.51	0.00	-31,068.27
Total Projected Indirect 2025-2026 (Numerator)	141,491.19	506,678.13	537,746.40
Direct Costs	3,296,910.99	2,941,002.56	2,941,002.56
Rate for 2025-2026 **	4.29*	17.23*	18.28**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25905  
Form R0418**

International Academy of Flint  
2820 S SAGINAW ST  
FLINT, MI 48503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	739,223.04	1,529,551.68	1,529,551.68
2021-2022 Fixed Carry Forward	-230,420.44	0.00	-280,204.60
Total Indirect Costs	969,643.48	1,529,551.68	1,809,756.28
2021-2022 Direct Costs	8,869,928.71	8,079,600.07	8,079,600.07
2023-2024 Rate	10.93*	18.93*	22.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,764,505.37	10,881,785.50	10,881,785.50
Indirect costs based on rate ** multiplied by actual direct costs	1,285,860.44	1,632,267.83	2,437,519.95
2023-2024 Actual Indirect Costs	634,060.02	1,516,779.89	1,516,779.89
2021-2022 Fixed Carry Forward	-230,420.44	0.00	-280,204.60
Total Indirect Costs	864,480.46	1,516,779.89	1,796,984.49
Over/(Under) Recovery	421,379.98	0.00	640,535.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	634,060.02	1,516,779.89	1,516,779.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	421,379.98	0.00	640,535.46
Total Projected Indirect 2025-2026 (Numerator)	212,680.04	1,516,779.89	876,244.43
Direct Costs	11,764,505.37	10,881,785.50	10,881,785.50
Rate for 2025-2026 **	1.81*	13.94*	8.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25907  
Form R0418**

Linden Charter Academy  
3244 N LINDEN RD  
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,585.00	1,731,516.00	1,731,516.00
2021-2022 Fixed Carry Forward	-180,739.78	0.00	15,320.18
Total Indirect Costs	598,324.78	1,731,516.00	1,716,195.82
2021-2022 Direct Costs	8,938,707.00	7,624,776.00	7,624,776.00
2023-2024 Rate	6.69*	22.71*	22.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,673,864.00	8,308,224.00	8,308,224.00
Indirect costs based on rate ** multiplied by actual direct costs	647,181.50	1,246,233.60	1,870,181.22
2023-2024 Actual Indirect Costs	827,314.00	2,192,954.00	2,192,954.00
2021-2022 Fixed Carry Forward	-180,739.78	0.00	15,320.18
Total Indirect Costs	1,008,053.78	2,192,954.00	2,177,633.82
Over/(Under) Recovery	-360,872.28	0.00	-307,452.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	827,314.00	2,192,954.00	2,192,954.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-360,872.28	0.00	-307,452.60
Total Projected Indirect 2025-2026 (Numerator)	1,188,186.28	2,192,954.00	2,500,406.60
Direct Costs	9,673,864.00	8,308,224.00	8,308,224.00
Rate for 2025-2026 **	12.28*	26.39*	30.10**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25909  
Form R0418**

Burton Glen Charter Academy  
4171 E ATHERTON RD  
BURTON, MI 48519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,905.00	1,634,386.00	1,634,386.00
2021-2022 Fixed Carry Forward	-4,144.50	0.00	93,716.70
Total Indirect Costs	263,049.50	1,634,386.00	1,540,669.30
2021-2022 Direct Costs	8,335,218.00	6,959,737.00	6,959,737.00
2023-2024 Rate	3.16*	23.48*	22.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,275,204.00	7,824,079.00	7,824,079.00
Indirect costs based on rate ** multiplied by actual direct costs	293,096.45	1,173,611.85	1,732,251.09
2023-2024 Actual Indirect Costs	316,784.00	1,767,909.00	1,767,909.00
2021-2022 Fixed Carry Forward	-4,144.50	0.00	93,716.70
Total Indirect Costs	320,928.50	1,767,909.00	1,674,192.30
Over/(Under) Recovery	-27,832.05	0.00	58,058.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	316,784.00	1,767,909.00	1,767,909.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,832.05	0.00	58,058.79
Total Projected Indirect 2025-2026 (Numerator)	344,616.05	1,767,909.00	1,709,850.21
Direct Costs	9,275,204.00	7,824,079.00	7,824,079.00
Rate for 2025-2026 **	3.72*	22.60*	21.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25910  
Form R0418**

Richfield Public School Academy  
3807 N CENTER RD  
FLINT, MI 48506

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	301,918.00	884,815.00	884,815.00
2021-2022 Fixed Carry Forward	-61,150.33	33,149.95	32,698.88
Total Indirect Costs	363,068.33	851,665.05	852,116.12
2021-2022 Direct Costs	7,295,003.00	6,712,106.00	6,712,106.00
2023-2024 Rate	4.98*	12.69*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,486,457.00	7,657,816.00	7,657,816.00
Indirect costs based on rate ** multiplied by actual direct costs	422,625.56	971,776.85	972,542.63
2023-2024 Actual Indirect Costs	155,468.00	984,109.00	984,109.00
2021-2022 Fixed Carry Forward	-61,150.33	33,149.95	32,698.88
Total Indirect Costs	216,618.33	950,959.05	951,410.12
Over/(Under) Recovery	206,007.23	20,817.80	21,132.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	155,468.00	984,109.00	984,109.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	206,007.23	20,817.80	21,132.51
Total Projected Indirect 2025-2026 (Numerator)	-50,539.23	963,291.20	962,976.49
Direct Costs	8,486,457.00	7,657,816.00	7,657,816.00
Rate for 2025-2026 **	0.00*	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 2025-2026 Indirect Cost Rates  
School District 25911  
Form R0418**

Madison Academy  
6170 TORREY RD  
FLINT, MI 48507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	85.15	653,377.33	653,377.33
2021-2022 Fixed Carry Forward	0.00	-69,232.83	-69,622.44
Total Indirect Costs	85.15	722,610.16	722,999.77
2021-2022 Direct Costs	8,551,103.90	7,897,811.72	7,897,811.72
2023-2024 Rate	0.00*	9.15*	9.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,079,211.46	10,520,068.61	10,520,068.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	962,586.28	962,586.28
2023-2024 Actual Indirect Costs	980.50	560,123.35	560,123.35
2021-2022 Fixed Carry Forward	0.00	-69,232.83	-69,622.44
Total Indirect Costs	980.50	629,356.18	629,745.79
Over/(Under) Recovery	0.00	333,230.10	332,840.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	980.50	560,123.35	560,123.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	333,230.10	332,840.49
Total Projected Indirect 2025-2026 (Numerator)	980.50	226,893.25	227,282.86
Direct Costs	11,079,211.46	10,520,068.61	10,520,068.61
Rate for 2025-2026 **	0.01*	2.16*	2.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25912  
Form R0418**

The New Standard Academy  
2040 W CARPENTER RD  
Flint, MI 48505

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	115,136.21	1,047,919.55	1,047,919.55
2021-2022 Fixed Carry Forward	-65,123.23	0.00	700,174.79
Total Indirect Costs	180,259.44	1,047,919.55	347,744.76
2021-2022 Direct Costs	8,599,863.76	7,667,080.42	7,667,080.42
2023-2024 Rate	2.10*	13.67*	4.54**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,949,081.18	8,936,507.75	8,936,507.75
Indirect costs based on rate ** multiplied by actual direct costs	208,930.70	1,221,620.61	405,717.45
2023-2024 Actual Indirect Costs	99,813.35	1,112,386.78	1,112,386.78
2021-2022 Fixed Carry Forward	-65,123.23	0.00	700,174.79
Total Indirect Costs	164,936.58	1,112,386.78	412,211.99
Over/(Under) Recovery	43,994.12	109,233.83	-6,494.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	99,813.35	1,112,386.78	1,112,386.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	43,994.12	109,233.83	-6,494.54
Total Projected Indirect 2025-2026 (Numerator)	55,819.23	1,003,152.95	1,118,881.32
Direct Costs	9,949,081.18	8,936,507.75	8,936,507.75
Rate for 2025-2026 **	0.56*	11.23*	12.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25914  
Form R0418**

Greater Heights Academy  
3196 W PASADENA AVE  
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	46,078.96	319,653.79	319,653.79
2021-2022 Fixed Carry Forward	177,678.99	0.00	0.00
Total Indirect Costs	-131,600.03	319,653.79	319,653.79
2021-2022 Direct Costs	2,555,139.76	2,281,564.93	2,281,564.93
2023-2024 Rate	0.00*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,246,848.60	2,933,644.08	2,933,644.08
Indirect costs based on rate ** multiplied by actual direct costs	0.00	411,003.54	411,003.54
2023-2024 Actual Indirect Costs	62,799.40	376,003.92	376,003.92
2021-2022 Fixed Carry Forward	177,678.99	0.00	0.00
Total Indirect Costs	-114,879.59	376,003.92	376,003.92
Over/(Under) Recovery	0.00	34,999.62	34,999.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	62,799.40	376,003.92	376,003.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	34,999.62	34,999.62
Total Projected Indirect 2025-2026 (Numerator)	62,799.40	341,004.30	341,004.30
Direct Costs	3,246,848.60	2,933,644.08	2,933,644.08
Rate for 2025-2026 **	1.93*	11.62*	11.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25915  
Form R0418**

WAY Academy - Flint  
817 E Kearsley St  
Flint , MI 48503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	116,526.63	255,332.34	255,332.34
2021-2022 Fixed Carry Forward	-16,372.46	0.00	3,957.49
Total Indirect Costs	132,899.09	255,332.34	251,374.85
2021-2022 Direct Costs	1,280,481.72	1,141,676.01	1,141,676.01
2023-2024 Rate	10.38*	22.36*	22.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,243,355.23	1,089,556.44	1,089,556.44
Indirect costs based on rate ** multiplied by actual direct costs	129,060.27	163,433.47	239,920.33
2023-2024 Actual Indirect Costs	120,459.49	274,258.28	274,258.28
2021-2022 Fixed Carry Forward	-16,372.46	0.00	3,957.49
Total Indirect Costs	136,831.95	274,258.28	270,300.79
Over/(Under) Recovery	-7,771.68	0.00	-30,380.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	120,459.49	274,258.28	274,258.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,771.68	0.00	-30,380.46
Total Projected Indirect 2025-2026 (Numerator)	128,231.17	274,258.28	304,638.74
Direct Costs	1,243,355.23	1,089,556.44	1,089,556.44
Rate for 2025-2026 **	10.31*	25.17*	27.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25916  
Form R0418**

Eagle's Nest Academy  
5005 CLOVERLAWN DR  
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	61,517.33	485,064.43	485,064.43
2021-2022 Fixed Carry Forward	12,304.57	0.00	0.00
Total Indirect Costs	49,212.76	485,064.43	485,064.43
2021-2022 Direct Costs	2,194,018.78	1,770,471.68	1,770,471.68
2023-2024 Rate	2.24*	27.40*	27.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,374,323.27	1,827,299.63	1,827,299.63
Indirect costs based on rate ** multiplied by actual direct costs	53,184.84	274,094.94	456,824.91
2023-2024 Actual Indirect Costs	581,483.09	1,128,506.73	1,128,506.73
2021-2022 Fixed Carry Forward	12,304.57	0.00	0.00
Total Indirect Costs	569,178.52	1,128,506.73	1,128,506.73
Over/(Under) Recovery	-515,993.68	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	581,483.09	1,128,506.73	1,128,506.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-515,993.68	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,097,476.77	1,128,506.73	1,128,506.73
Direct Costs	2,374,323.27	1,827,299.63	1,827,299.63
Rate for 2025-2026 **	46.22*	61.76*	61.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25918  
Form R0418**

Flex High School of Michigan  
4945 CLIO RD  
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	135,694.86	567,734.11	567,734.11
2021-2022 Fixed Carry Forward	101,884.00	0.00	0.00
Total Indirect Costs	33,810.86	567,734.11	567,734.11
2021-2022 Direct Costs	2,654,512.38	2,222,473.13	2,222,473.13
2023-2024 Rate	1.27*	25.55*	25.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,415,692.79	2,895,304.58	2,895,304.58
Indirect costs based on rate ** multiplied by actual direct costs	43,379.30	434,295.69	723,826.15
2023-2024 Actual Indirect Costs	212,187.15	732,575.36	732,575.36
2021-2022 Fixed Carry Forward	101,884.00	0.00	0.00
Total Indirect Costs	110,303.15	732,575.36	732,575.36
Over/(Under) Recovery	-66,923.85	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	212,187.15	732,575.36	732,575.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-66,923.85	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	279,111.00	732,575.36	732,575.36
Direct Costs	3,415,692.79	2,895,304.58	2,895,304.58
Rate for 2025-2026 **	8.17*	25.30*	25.30**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 25919  
Form R0418**

Flint Cultural Center Academy  
1200 ROBERT T LONGWAY BLVD  
FLINT, MI 48503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	279,811.24	868,349.71	868,349.71
2021-2022 Fixed Carry Forward	38,457.61	-177,475.36	-177,475.36
Total Indirect Costs	241,353.63	1,045,825.07	1,045,825.07
2021-2022 Direct Costs	5,340,081.43	4,751,542.96	4,751,542.96
2023-2024 Rate	4.52*	22.01*	22.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,035,516.86	7,141,434.84	7,141,434.84
Indirect costs based on rate ** multiplied by actual direct costs	363,205.36	1,071,215.23	1,571,829.81
2023-2024 Actual Indirect Costs	403,477.64	1,297,559.66	1,297,559.66
2021-2022 Fixed Carry Forward	38,457.61	-177,475.36	-177,475.36
Total Indirect Costs	365,020.03	1,475,035.02	1,475,035.02
Over/(Under) Recovery	-1,814.67	0.00	96,794.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	403,477.64	1,297,559.66	1,297,559.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,814.67	0.00	96,794.79
Total Projected Indirect 2025-2026 (Numerator)	405,292.31	1,297,559.66	1,200,764.87
Direct Costs	8,035,516.86	7,141,434.84	7,141,434.84
Rate for 2025-2026 **	5.04*	18.17*	16.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 26010  
Form R0418**

Beaverton Schools  
P.O. Box 529  
Beaverton, MI 48612

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	598,810.49	1,491,384.56	1,491,384.56
2021-2022 Fixed Carry Forward	-29,482.63	-100,585.02	-100,384.45
Total Indirect Costs	628,293.12	1,591,969.58	1,591,769.01
2021-2022 Direct Costs	11,588,341.46	10,695,767.39	10,695,767.39
2023-2024 Rate	5.42*	14.88*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,337,093.69	13,232,988.15	13,232,988.15
Indirect costs based on rate ** multiplied by actual direct costs	777,070.48	1,969,068.64	1,969,068.64
2023-2024 Actual Indirect Costs	740,166.32	1,844,271.86	1,844,271.86
2021-2022 Fixed Carry Forward	-29,482.63	-100,585.02	-100,384.45
Total Indirect Costs	769,648.95	1,944,856.88	1,944,656.31
Over/(Under) Recovery	7,421.53	24,211.76	24,412.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	740,166.32	1,844,271.86	1,844,271.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,421.53	24,211.76	24,412.33
Total Projected Indirect 2025-2026 (Numerator)	732,744.79	1,820,060.10	1,819,859.53
Direct Costs	14,337,093.69	13,232,988.15	13,232,988.15
Rate for 2025-2026 **	5.11*	13.75*	13.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 26040  
Form R0418**

Gladwin Community Schools  
401 N BOWERY AVE  
GLADWIN, MI 48624

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	788,986.89	2,485,789.77	2,485,789.77
2021-2022 Fixed Carry Forward	-20,335.69	-567,716.09	-567,487.75
Total Indirect Costs	809,322.58	3,053,505.86	3,053,277.52
2021-2022 Direct Costs	18,838,784.09	17,141,981.21	17,141,981.21
2023-2024 Rate	4.30*	17.81*	17.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,626,183.83	19,895,144.03	19,895,144.03
Indirect costs based on rate ** multiplied by actual direct costs	929,925.90	2,984,271.60	3,543,325.15
2023-2024 Actual Indirect Costs	983,799.35	2,714,839.15	2,714,839.15
2021-2022 Fixed Carry Forward	-20,335.69	-567,716.09	-567,487.75
Total Indirect Costs	1,004,135.04	3,282,555.24	3,282,326.90
Over/(Under) Recovery	-74,209.14	0.00	260,998.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	983,799.35	2,714,839.15	2,714,839.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-74,209.14	0.00	260,998.25
Total Projected Indirect 2025-2026 (Numerator)	1,058,008.49	2,714,839.15	2,453,840.90
Direct Costs	21,626,183.83	19,895,144.03	19,895,144.03
Rate for 2025-2026 **	4.89*	13.65*	12.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 27000  
Form R0418**

Gogebic-Ontonagon ISD  
P.O. Box 218  
Bergland, MI 49910

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	757,294.37	1,515,840.93	1,515,840.93
2021-2022 Fixed Carry Forward	53,017.42	0.00	-168,523.54
Total Indirect Costs	704,276.95	1,515,840.93	1,684,364.47
2021-2022 Direct Costs	9,396,980.34	8,638,433.78	8,638,433.78
2023-2024 Rate	7.49*	17.55*	19.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,482,182.18	11,101,479.31	11,101,479.31
Indirect costs based on rate ** multiplied by actual direct costs	860,015.45	1,665,221.90	2,164,788.47
2023-2024 Actual Indirect Costs	961,061.92	1,341,764.79	1,341,764.79
2021-2022 Fixed Carry Forward	53,017.42	0.00	-168,523.54
Total Indirect Costs	908,044.50	1,341,764.79	1,510,288.33
Over/(Under) Recovery	-48,029.05	0.00	654,500.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	961,061.92	1,341,764.79	1,341,764.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-48,029.05	0.00	654,500.14
Total Projected Indirect 2025-2026 (Numerator)	1,009,090.97	1,341,764.79	687,264.65
Direct Costs	11,482,182.18	11,101,479.31	11,101,479.31
Rate for 2025-2026 **	8.79*	12.09*	6.19**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 27010  
Form R0418**

Bessemer Area School District  
100 W LEAD ST  
BESSEMER, MI 49911

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,820.40	551,663.07	551,663.07
2021-2022 Fixed Carry Forward	12,922.85	-25,342.92	-38,821.11
Total Indirect Costs	52,897.55	577,005.99	590,484.18
2021-2022 Direct Costs	4,534,459.22	4,048,616.55	4,048,616.55
2023-2024 Rate	1.17*	14.25*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,585,817.26	5,080,675.67	5,080,675.67
Indirect costs based on rate ** multiplied by actual direct costs	65,354.06	723,996.28	740,762.51
2023-2024 Actual Indirect Costs	152,472.00	657,613.59	657,613.59
2021-2022 Fixed Carry Forward	12,922.85	-25,342.92	-38,821.11
Total Indirect Costs	139,549.15	682,956.51	696,434.70
Over/(Under) Recovery	-74,195.09	41,039.77	44,327.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	152,472.00	657,613.59	657,613.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-74,195.09	41,039.77	44,327.81
Total Projected Indirect 2025-2026 (Numerator)	226,667.09	616,573.82	613,285.78
Direct Costs	5,585,817.26	5,080,675.67	5,080,675.67
Rate for 2025-2026 **	4.06*	12.14*	12.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 27020  
Form R0418**

Ironwood Area Schools of Gogebic County  
650 E AYER ST  
IRONWOOD, MI 49938

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	300,020.81	1,184,076.11	1,184,076.11
2021-2022 Fixed Carry Forward	-67,406.98	-135,750.84	-135,750.84
Total Indirect Costs	367,427.79	1,319,826.95	1,319,826.95
2021-2022 Direct Costs	9,103,678.30	8,219,623.00	8,219,623.00
2023-2024 Rate	4.04*	16.06*	16.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,321,835.44	9,238,469.15	9,238,469.15
Indirect costs based on rate ** multiplied by actual direct costs	417,002.15	1,385,770.37	1,483,698.15
2023-2024 Actual Indirect Costs	325,940.47	1,409,306.76	1,409,306.76
2021-2022 Fixed Carry Forward	-67,406.98	-135,750.84	-135,750.84
Total Indirect Costs	393,347.45	1,545,057.60	1,545,057.60
Over/(Under) Recovery	23,654.70	0.00	-61,359.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	325,940.47	1,409,306.76	1,409,306.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	23,654.70	0.00	-61,359.45
Total Projected Indirect 2025-2026 (Numerator)	302,285.77	1,409,306.76	1,470,666.21
Direct Costs	10,321,835.44	9,238,469.15	9,238,469.15
Rate for 2025-2026 **	2.93*	15.25*	15.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 27070  
Form R0418**

Wakefield-Marenisco School District  
715 PUTNAM ST  
WAKEFIELD, MI 49968

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	187,595.68	561,892.64	561,892.64
2021-2022 Fixed Carry Forward	4,675.67	0.00	-44,179.98
Total Indirect Costs	182,920.01	561,892.64	606,072.62
2021-2022 Direct Costs	3,462,180.29	3,087,883.33	3,087,883.33
2023-2024 Rate	5.28*	18.20*	19.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,816,350.88	3,388,078.82	3,388,078.82
Indirect costs based on rate ** multiplied by actual direct costs	201,503.33	508,211.82	665,079.87
2023-2024 Actual Indirect Costs	134,641.18	562,913.24	562,913.24
2021-2022 Fixed Carry Forward	4,675.67	0.00	-44,179.98
Total Indirect Costs	129,965.51	562,913.24	607,093.22
Over/(Under) Recovery	71,537.82	0.00	57,986.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,641.18	562,913.24	562,913.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	71,537.82	0.00	57,986.65
Total Projected Indirect 2025-2026 (Numerator)	63,103.36	562,913.24	504,926.59
Direct Costs	3,816,350.88	3,388,078.82	3,388,078.82
Rate for 2025-2026 **	1.65*	16.61*	14.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 27080  
Form R0418**

Watersmeet Township School District  
N4720 Highway US-45  
Watersmeet, MI 49969

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	115,216.81	519,477.90	519,477.90
2021-2022 Fixed Carry Forward	150,078.07	0.00	60,834.09
Total Indirect Costs	-34,861.26	519,477.90	458,643.81
2021-2022 Direct Costs	4,098,183.79	3,693,922.70	3,693,922.70
2023-2024 Rate	0.00*	14.06*	12.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,227,295.43	3,772,235.27	3,772,235.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	530,376.28	468,511.62
2023-2024 Actual Indirect Costs	138,983.83	594,043.99	594,043.99
2021-2022 Fixed Carry Forward	150,078.07	0.00	60,834.09
Total Indirect Costs	-11,094.24	594,043.99	533,209.90
Over/(Under) Recovery	0.00	-63,667.71	-64,698.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	138,983.83	594,043.99	594,043.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-63,667.71	-64,698.28
Total Projected Indirect 2025-2026 (Numerator)	138,983.83	657,711.70	658,742.27
Direct Costs	4,227,295.43	3,772,235.27	3,772,235.27
Rate for 2025-2026 **	3.29*	17.44*	17.46**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28000  
Form R0418**

Northwest Education Services  
1101 RED DR  
TRAVERSE CITY, MI 49684

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,716,007.83	8,128,870.63	8,128,870.63
2021-2022 Fixed Carry Forward	-252,249.59	-201,606.29	-201,395.99
Total Indirect Costs	5,968,257.42	8,330,476.92	8,330,266.62
2021-2022 Direct Costs	60,305,657.90	57,892,795.10	57,892,795.10
2023-2024 Rate	9.90*	14.39*	14.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	68,008,855.70	65,255,621.92	65,255,621.92
Indirect costs based on rate ** multiplied by actual direct costs	6,732,876.71	9,390,283.99	9,390,283.99
2023-2024 Actual Indirect Costs	6,257,475.50	9,010,709.28	9,010,709.28
2021-2022 Fixed Carry Forward	-252,249.59	-201,606.29	-201,395.99
Total Indirect Costs	6,509,725.09	9,212,315.57	9,212,105.27
Over/(Under) Recovery	223,151.62	177,968.42	178,178.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,257,475.50	9,010,709.28	9,010,709.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	223,151.62	177,968.42	178,178.72
Total Projected Indirect 2025-2026 (Numerator)	6,034,323.88	8,832,740.86	8,832,530.56
Direct Costs	68,008,855.70	65,255,621.92	65,255,621.92
Rate for 2025-2026 **	8.87*	13.54*	13.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28010  
Form R0418**

Traverse City Area Public Schools  
1009 S OAK ST  
TRAVERSE CITY, MI 49684

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,999,396.01	15,668,781.92	15,668,781.92
2021-2022 Fixed Carry Forward	-472,942.82	-668,505.21	-706,394.26
Total Indirect Costs	5,472,338.83	16,337,287.13	16,375,176.18
2021-2022 Direct Costs	110,865,157.42	100,068,557.10	100,068,557.10
2023-2024 Rate	4.94*	16.33*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	128,816,463.51	115,007,218.93	115,007,218.93
Indirect costs based on rate ** multiplied by actual direct costs	6,363,533.30	17,251,082.84	18,815,181.02
2023-2024 Actual Indirect Costs	5,718,568.87	19,394,080.99	19,394,080.99
2021-2022 Fixed Carry Forward	-472,942.82	-668,505.21	-706,394.26
Total Indirect Costs	6,191,511.69	20,062,586.20	20,100,475.25
Over/(Under) Recovery	172,021.61	0.00	-1,285,294.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,718,568.87	19,394,080.99	19,394,080.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	172,021.61	0.00	-1,285,294.23
Total Projected Indirect 2025-2026 (Numerator)	5,546,547.26	19,394,080.99	20,679,375.22
Direct Costs	128,816,463.51	115,007,218.93	115,007,218.93
Rate for 2025-2026 **	4.31*	16.86*	17.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28035  
Form R0418**

Buckley Community Schools  
305 S 1ST ST  
BUCKLEY, MI 49620

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	169,832.07	699,128.88	699,128.88
2021-2022 Fixed Carry Forward	15,572.77	0.00	-5,926.42
Total Indirect Costs	154,259.30	699,128.88	705,055.30
2021-2022 Direct Costs	4,889,556.23	4,360,259.42	4,360,259.42
2023-2024 Rate	3.15*	16.03*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,916,149.02	5,321,505.83	5,321,505.83
Indirect costs based on rate ** multiplied by actual direct costs	186,358.69	798,225.87	860,487.49
2023-2024 Actual Indirect Costs	244,083.51	838,726.70	838,726.70
2021-2022 Fixed Carry Forward	15,572.77	0.00	-5,926.42
Total Indirect Costs	228,510.74	838,726.70	844,653.12
Over/(Under) Recovery	-42,152.05	0.00	15,834.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	244,083.51	838,726.70	838,726.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-42,152.05	0.00	15,834.37
Total Projected Indirect 2025-2026 (Numerator)	286,235.56	838,726.70	822,892.33
Direct Costs	5,916,149.02	5,321,505.83	5,321,505.83
Rate for 2025-2026 **	4.84*	15.76*	15.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28090  
Form R0418**

Kingsley Area Schools  
402 FENTON ST  
KINGSLEY, MI 49649

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	329,251.69	1,209,453.42	1,209,453.42
2021-2022 Fixed Carry Forward	42,354.61	295,244.13	295,244.13
Total Indirect Costs	286,897.08	914,209.29	914,209.29
2021-2022 Direct Costs	17,223,965.90	16,343,764.17	16,343,764.17
2023-2024 Rate	1.67*	5.59*	5.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,851,111.16	17,586,262.47	17,586,262.47
Indirect costs based on rate ** multiplied by actual direct costs	314,813.56	983,072.07	983,072.07
2023-2024 Actual Indirect Costs	459,034.16	1,723,882.85	1,723,882.85
2021-2022 Fixed Carry Forward	42,354.61	295,244.13	295,244.13
Total Indirect Costs	416,679.55	1,428,638.72	1,428,638.72
Over/(Under) Recovery	-101,865.99	-445,566.65	-445,566.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	459,034.16	1,723,882.85	1,723,882.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-101,865.99	-445,566.65	-445,566.65
Total Projected Indirect 2025-2026 (Numerator)	560,900.15	2,169,449.50	2,169,449.50
Direct Costs	18,851,111.16	17,586,262.47	17,586,262.47
Rate for 2025-2026 **	2.98*	12.34*	12.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28900  
Form R0418**

Old Mission Peninsula School  
2699 ISLAND VIEW RD  
TRAVERSE CITY, MI 49686

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	129,400.86	348,120.91	348,120.91
2021-2022 Fixed Carry Forward	-60,340.69	0.00	-97,012.60
Total Indirect Costs	189,741.55	348,120.91	445,133.51
2021-2022 Direct Costs	1,521,149.06	1,302,429.01	1,302,429.01
2023-2024 Rate	12.47*	26.73*	34.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,639,405.03	1,385,937.97	1,385,937.97
Indirect costs based on rate ** multiplied by actual direct costs	204,433.81	207,890.70	346,484.49
2023-2024 Actual Indirect Costs	99,884.07	353,351.13	353,351.13
2021-2022 Fixed Carry Forward	-60,340.69	0.00	-97,012.60
Total Indirect Costs	160,224.76	353,351.13	450,363.73
Over/(Under) Recovery	44,209.05	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	99,884.07	353,351.13	353,351.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	44,209.05	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	55,675.02	353,351.13	353,351.13
Direct Costs	1,639,405.03	1,385,937.97	1,385,937.97
Rate for 2025-2026 **	3.40*	25.50*	25.50**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28901  
Form R0418**

Woodland School  
7224 SUPPLY RD  
TRAVERSE CITY, MI 49686

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,176.00	292,945.88	292,945.88
2021-2022 Fixed Carry Forward	0.00	-153,930.24	-153,887.59
Total Indirect Costs	65,176.00	446,876.12	446,833.47
2021-2022 Direct Costs	1,745,570.55	1,517,800.67	1,517,800.67
2023-2024 Rate	3.73*	29.44*	29.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,030,796.32	1,791,485.04	1,791,485.04
Indirect costs based on rate ** multiplied by actual direct costs	75,748.70	268,722.76	447,871.26
2023-2024 Actual Indirect Costs	87,214.27	326,525.55	326,525.55
2021-2022 Fixed Carry Forward	0.00	-153,930.24	-153,887.59
Total Indirect Costs	87,214.27	480,455.79	480,413.14
Over/(Under) Recovery	-11,465.57	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	87,214.27	326,525.55	326,525.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,465.57	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	98,679.84	326,525.55	326,525.55
Direct Costs	2,030,796.32	1,791,485.04	1,791,485.04
Rate for 2025-2026 **	4.86*	18.23*	18.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28902  
Form R0418**

Grand Traverse Academy  
1245 HAMMOND RD E  
TRAVERSE CITY, MI 49686

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	88,413.19	1,027,567.09	1,027,567.09
2021-2022 Fixed Carry Forward	-26,165.96	0.00	-227,125.01
Total Indirect Costs	114,579.15	1,027,567.09	1,254,692.10
2021-2022 Direct Costs	6,687,076.46	5,747,922.56	5,747,922.56
2023-2024 Rate	1.71*	17.88*	21.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,136,273.07	6,427,578.29	6,427,578.29
Indirect costs based on rate ** multiplied by actual direct costs	122,030.27	964,136.74	1,403,140.34
2023-2024 Actual Indirect Costs	283,219.64	991,914.42	991,914.42
2021-2022 Fixed Carry Forward	-26,165.96	0.00	-227,125.01
Total Indirect Costs	309,385.60	991,914.42	1,219,039.43
Over/(Under) Recovery	-187,355.33	0.00	184,100.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	283,219.64	991,914.42	991,914.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-187,355.33	0.00	184,100.91
Total Projected Indirect 2025-2026 (Numerator)	470,574.97	991,914.42	807,813.51
Direct Costs	7,136,273.07	6,427,578.29	6,427,578.29
Rate for 2025-2026 **	6.59*	15.43*	12.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 28904  
Form R0418**

The Greenspire School  
1026 RED DR  
Traverse City, MI 49684

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	48,615.88	126,377.09	126,377.09
2021-2022 Fixed Carry Forward	-4,779.25	48,952.49	48,952.49
Total Indirect Costs	53,395.13	77,424.60	77,424.60
2021-2022 Direct Costs	2,187,682.32	2,109,921.11	2,109,921.11
2023-2024 Rate	2.44*	3.67*	3.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,976,884.95	2,891,867.63	2,891,867.63
Indirect costs based on rate ** multiplied by actual direct costs	72,635.99	106,131.54	106,131.54
2023-2024 Actual Indirect Costs	52,974.86	137,992.18	137,992.18
2021-2022 Fixed Carry Forward	-4,779.25	48,952.49	48,952.49
Total Indirect Costs	57,754.11	89,039.69	89,039.69
Over/(Under) Recovery	14,881.88	17,091.85	17,091.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	52,974.86	137,992.18	137,992.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,881.88	17,091.85	17,091.85
Total Projected Indirect 2025-2026 (Numerator)	38,092.98	120,900.33	120,900.33
Direct Costs	2,976,884.95	2,891,867.63	2,891,867.63
Rate for 2025-2026 **	1.28*	4.18*	4.18**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 29000  
Form R0418**

Gratiot-Isabella RESD  
P.O. Box 310  
Ithaca, MI 48847

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,034,223.07	3,860,211.95	3,860,211.95
2021-2022 Fixed Carry Forward	0.00	0.00	2,074,120.95
Total Indirect Costs	3,034,223.07	3,860,211.95	1,786,091.00
2021-2022 Direct Costs	27,603,672.80	26,777,683.92	26,777,683.92
2023-2024 Rate	10.99*	14.42*	6.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,984,080.75	30,393,366.51	30,393,366.51
Indirect costs based on rate ** multiplied by actual direct costs	3,515,050.47	4,382,723.45	2,027,237.55
2023-2024 Actual Indirect Costs	3,677,736.21	5,268,450.45	5,268,450.45
2021-2022 Fixed Carry Forward	0.00	0.00	2,074,120.95
Total Indirect Costs	3,677,736.21	5,268,450.45	3,194,329.50
Over/(Under) Recovery	-162,685.74	-885,727.00	-1,167,091.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,677,736.21	5,268,450.45	5,268,450.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-162,685.74	-885,727.00	-1,167,091.95
Total Projected Indirect 2025-2026 (Numerator)	3,840,421.95	6,154,177.45	6,435,542.40
Direct Costs	31,984,080.75	30,393,366.51	30,393,366.51
Rate for 2025-2026 **	12.01*	20.25*	21.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 29010  
Form R0418**

Alma Public Schools  
1500 PINE AVE  
ALMA, MI 48801

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	890,802.79	3,637,642.72	3,637,642.72
2021-2022 Fixed Carry Forward	-14,142.81	0.00	-212,848.59
Total Indirect Costs	904,945.60	3,637,642.72	3,850,491.31
2021-2022 Direct Costs	25,183,823.96	22,436,984.03	22,436,984.03
2023-2024 Rate	3.59*	16.21*	17.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,995,134.38	24,990,335.86	24,990,335.86
Indirect costs based on rate ** multiplied by actual direct costs	1,005,025.32	3,748,550.38	4,288,341.63
2023-2024 Actual Indirect Costs	922,742.57	3,927,541.09	3,927,541.09
2021-2022 Fixed Carry Forward	-14,142.81	0.00	-212,848.59
Total Indirect Costs	936,885.38	3,927,541.09	4,140,389.68
Over/(Under) Recovery	68,139.94	0.00	147,951.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	922,742.57	3,927,541.09	3,927,541.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	68,139.94	0.00	147,951.95
Total Projected Indirect 2025-2026 (Numerator)	854,602.63	3,927,541.09	3,779,589.14
Direct Costs	27,995,134.38	24,990,335.86	24,990,335.86
Rate for 2025-2026 **	3.05*	15.72*	15.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 29020  
Form R0418**

Ashley Community Schools  
P.O. Box 6  
Ashley, MI 48806

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	78,330.66	364,390.45	364,390.45
2021-2022 Fixed Carry Forward	6,713.99	56,114.38	56,083.27
Total Indirect Costs	71,616.67	308,276.07	308,307.18
2021-2022 Direct Costs	3,297,727.07	3,011,667.28	3,011,667.28
2023-2024 Rate	2.17*	10.24*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,393,194.38	3,119,224.65	3,119,224.65
Indirect costs based on rate ** multiplied by actual direct costs	73,632.32	319,408.60	319,408.60
2023-2024 Actual Indirect Costs	117,298.91	391,268.64	391,268.64
2021-2022 Fixed Carry Forward	6,713.99	56,114.38	56,083.27
Total Indirect Costs	110,584.92	335,154.26	335,185.37
Over/(Under) Recovery	-36,952.60	-15,745.66	-15,776.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	117,298.91	391,268.64	391,268.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-36,952.60	-15,745.66	-15,776.77
Total Projected Indirect 2025-2026 (Numerator)	154,251.51	407,014.30	407,045.41
Direct Costs	3,393,194.38	3,119,224.65	3,119,224.65
Rate for 2025-2026 **	4.55*	13.05*	13.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 29040  
Form R0418**

Breckenridge Community Schools  
P.O. Box 217  
Breckenridge, MI 48615

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	78,444.60	756,422.64	756,422.64
2021-2022 Fixed Carry Forward	-1,910.23	176,132.38	175,808.73
Total Indirect Costs	80,354.83	580,290.26	580,613.91
2021-2022 Direct Costs	8,260,272.07	7,582,294.03	7,582,294.03
2023-2024 Rate	0.97*	7.65*	7.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,113,330.66	8,269,526.26	8,269,526.26
Indirect costs based on rate ** multiplied by actual direct costs	88,399.31	632,618.76	633,445.71
2023-2024 Actual Indirect Costs	94,908.44	938,712.84	938,712.84
2021-2022 Fixed Carry Forward	-1,910.23	176,132.38	175,808.73
Total Indirect Costs	96,818.67	762,580.46	762,904.11
Over/(Under) Recovery	-8,419.36	-129,961.70	-129,458.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	94,908.44	938,712.84	938,712.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,419.36	-129,961.70	-129,458.40
Total Projected Indirect 2025-2026 (Numerator)	103,327.80	1,068,674.54	1,068,171.24
Direct Costs	9,113,330.66	8,269,526.26	8,269,526.26
Rate for 2025-2026 **	1.13*	12.92*	12.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 29050  
Form R0418**

Fulton Schools  
8060 ELY HWY  
MIDDLETON, MI 48856

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	144,955.68	881,674.90	881,674.90
2021-2022 Fixed Carry Forward	15,912.05	-48,424.22	-48,515.73
Total Indirect Costs	129,043.63	930,099.12	930,190.63
2021-2022 Direct Costs	7,639,377.60	6,902,658.38	6,902,658.38
2023-2024 Rate	1.69*	13.47*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,505,974.92	7,654,948.67	7,654,948.67
Indirect costs based on rate ** multiplied by actual direct costs	143,750.98	1,031,121.59	1,031,887.08
2023-2024 Actual Indirect Costs	205,914.35	1,056,940.60	1,056,940.60
2021-2022 Fixed Carry Forward	15,912.05	-48,424.22	-48,515.73
Total Indirect Costs	190,002.30	1,105,364.82	1,105,456.33
Over/(Under) Recovery	-46,251.32	-74,243.23	-73,569.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	205,914.35	1,056,940.60	1,056,940.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,251.32	-74,243.23	-73,569.25
Total Projected Indirect 2025-2026 (Numerator)	252,165.67	1,131,183.83	1,130,509.85
Direct Costs	8,505,974.92	7,654,948.67	7,654,948.67
Rate for 2025-2026 **	2.96*	14.78*	14.77**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 29060  
Form R0418**

Ithaca Public Schools  
710 N UNION ST  
ITHACA, MI 48847

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	608,598.90	1,757,658.40	1,757,658.40
2021-2022 Fixed Carry Forward	-122,076.61	-118,922.45	-118,566.00
Total Indirect Costs	730,675.51	1,876,580.85	1,876,224.40
2021-2022 Direct Costs	12,191,754.61	11,042,695.11	11,042,695.11
2023-2024 Rate	5.99*	16.99*	16.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,827,135.30	12,501,046.03	12,501,046.03
Indirect costs based on rate ** multiplied by actual direct costs	828,245.40	1,875,156.90	2,123,927.72
2023-2024 Actual Indirect Costs	624,610.20	1,950,699.47	1,950,699.47
2021-2022 Fixed Carry Forward	-122,076.61	-118,922.45	-118,566.00
Total Indirect Costs	746,686.81	2,069,621.92	2,069,265.47
Over/(Under) Recovery	81,558.59	0.00	54,662.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	624,610.20	1,950,699.47	1,950,699.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	81,558.59	0.00	54,662.25
Total Projected Indirect 2025-2026 (Numerator)	543,051.61	1,950,699.47	1,896,037.22
Direct Costs	13,827,135.30	12,501,046.03	12,501,046.03
Rate for 2025-2026 **	3.93*	15.60*	15.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 29100  
Form R0418**

St. Louis Public Schools  
113 E SAGINAW ST  
SAINT LOUIS, MI 48880

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	267,399.38	1,597,787.45	1,597,787.45
2021-2022 Fixed Carry Forward	71,406.21	0.00	-60,635.24
Total Indirect Costs	195,993.17	1,597,787.45	1,658,422.69
2021-2022 Direct Costs	11,508,766.13	10,178,378.06	10,178,378.06
2023-2024 Rate	1.70*	15.70*	16.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,687,365.88	12,104,975.88	12,104,975.88
Indirect costs based on rate ** multiplied by actual direct costs	232,685.22	1,815,746.38	1,971,900.57
2023-2024 Actual Indirect Costs	270,178.66	1,852,568.66	1,852,568.66
2021-2022 Fixed Carry Forward	71,406.21	0.00	-60,635.24
Total Indirect Costs	198,772.45	1,852,568.66	1,913,203.90
Over/(Under) Recovery	33,912.77	0.00	58,696.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	270,178.66	1,852,568.66	1,852,568.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,912.77	0.00	58,696.67
Total Projected Indirect 2025-2026 (Numerator)	236,265.89	1,852,568.66	1,793,871.99
Direct Costs	13,687,365.88	12,104,975.88	12,104,975.88
Rate for 2025-2026 **	1.73*	15.30*	14.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30000  
Form R0418**

Hillsdale ISD  
310 W BACON ST  
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,578,131.78	2,173,654.56	2,173,654.56
2021-2022 Fixed Carry Forward	989.53	0.00	32,715.70
Total Indirect Costs	1,577,142.25	2,173,654.56	2,140,938.86
2021-2022 Direct Costs	12,612,790.01	12,017,267.23	12,017,267.23
2023-2024 Rate	12.50*	18.09*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,696,927.50	16,066,470.11	16,066,470.11
Indirect costs based on rate ** multiplied by actual direct costs	2,087,115.94	2,409,970.52	2,863,044.97
2023-2024 Actual Indirect Costs	2,117,153.11	2,747,610.50	2,747,610.50
2021-2022 Fixed Carry Forward	989.53	0.00	32,715.70
Total Indirect Costs	2,116,163.58	2,747,610.50	2,714,894.80
Over/(Under) Recovery	-29,047.64	0.00	148,150.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,117,153.11	2,747,610.50	2,747,610.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-29,047.64	0.00	148,150.17
Total Projected Indirect 2025-2026 (Numerator)	2,146,200.75	2,747,610.50	2,599,460.33
Direct Costs	16,696,927.50	16,066,470.11	16,066,470.11
Rate for 2025-2026 **	12.85*	17.10*	16.18**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30010  
Form R0418**

Camden-Frontier School  
4971 W MONTGOMERY RD  
CAMDEN, MI 49232

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	195,862.57	704,667.20	704,667.20
2021-2022 Fixed Carry Forward	-42,957.87	62,067.37	61,886.59
Total Indirect Costs	238,820.44	642,599.83	642,780.61
2021-2022 Direct Costs	6,948,473.87	6,439,669.24	6,439,669.24
2023-2024 Rate	3.44*	9.98*	9.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,626,445.38	6,049,254.17	6,049,254.17
Indirect costs based on rate ** multiplied by actual direct costs	227,949.72	603,715.57	603,715.57
2023-2024 Actual Indirect Costs	234,280.59	811,471.80	811,471.80
2021-2022 Fixed Carry Forward	-42,957.87	62,067.37	61,886.59
Total Indirect Costs	277,238.46	749,404.43	749,585.21
Over/(Under) Recovery	-49,288.74	-145,688.86	-145,869.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	234,280.59	811,471.80	811,471.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,288.74	-145,688.86	-145,869.64
Total Projected Indirect 2025-2026 (Numerator)	283,569.33	957,160.66	957,341.44
Direct Costs	6,626,445.38	6,049,254.17	6,049,254.17
Rate for 2025-2026 **	4.28*	15.82*	15.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30020  
Form R0418**

Hillsdale Community Schools  
30 S NORWOOD AVE  
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	420,338.36	1,775,951.02	1,775,951.02
2021-2022 Fixed Carry Forward	25,609.15	157,197.66	158,194.73
Total Indirect Costs	394,729.21	1,618,753.36	1,617,756.29
2021-2022 Direct Costs	16,131,370.32	14,775,757.66	14,775,757.66
2023-2024 Rate	2.45*	10.96*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,077,135.01	16,338,337.32	16,338,337.32
Indirect costs based on rate ** multiplied by actual direct costs	442,889.81	1,790,681.77	1,789,047.94
2023-2024 Actual Indirect Costs	515,657.81	2,254,455.50	2,254,455.50
2021-2022 Fixed Carry Forward	25,609.15	157,197.66	158,194.73
Total Indirect Costs	490,048.66	2,097,257.84	2,096,260.77
Over/(Under) Recovery	-47,158.85	-306,576.07	-307,212.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	515,657.81	2,254,455.50	2,254,455.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-47,158.85	-306,576.07	-307,212.83
Total Projected Indirect 2025-2026 (Numerator)	562,816.66	2,561,031.57	2,561,668.33
Direct Costs	18,077,135.01	16,338,337.32	16,338,337.32
Rate for 2025-2026 **	3.11*	15.67*	15.68**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30030  
Form R0418**

Jonesville Community Schools  
115 EAST ST  
Jonesville, MI 49250

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,341.52	1,771,465.98	1,771,465.98
2021-2022 Fixed Carry Forward	-13,969.28	10,334.72	9,331.40
Total Indirect Costs	428,310.80	1,761,131.26	1,762,134.58
2021-2022 Direct Costs	15,364,867.35	14,007,742.89	14,007,742.89
2023-2024 Rate	2.79*	12.57*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,563,549.30	15,175,300.04	15,175,300.04
Indirect costs based on rate ** multiplied by actual direct costs	462,123.03	1,907,535.22	1,909,052.75
2023-2024 Actual Indirect Costs	506,787.42	1,895,036.68	1,895,036.68
2021-2022 Fixed Carry Forward	-13,969.28	10,334.72	9,331.40
Total Indirect Costs	520,756.70	1,884,701.96	1,885,705.28
Over/(Under) Recovery	-58,633.67	22,833.26	23,347.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	506,787.42	1,895,036.68	1,895,036.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-58,633.67	22,833.26	23,347.47
Total Projected Indirect 2025-2026 (Numerator)	565,421.09	1,872,203.42	1,871,689.21
Direct Costs	16,563,549.30	15,175,300.04	15,175,300.04
Rate for 2025-2026 **	3.41*	12.34*	12.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30040  
Form R0418**

Litchfield Community Schools  
210 WILLIAMS ST  
LITCHFIELD, MI 49252

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	167,963.33	481,699.24	481,699.24
2021-2022 Fixed Carry Forward	22,392.07	-1,371.55	-1,487.94
Total Indirect Costs	145,571.26	483,070.79	483,187.18
2021-2022 Direct Costs	3,709,122.93	3,395,387.02	3,395,387.02
2023-2024 Rate	3.92*	14.23*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,556,968.17	3,195,833.57	3,195,833.57
Indirect costs based on rate ** multiplied by actual direct costs	139,433.15	454,767.12	454,767.12
2023-2024 Actual Indirect Costs	185,132.45	546,267.05	546,267.05
2021-2022 Fixed Carry Forward	22,392.07	-1,371.55	-1,487.94
Total Indirect Costs	162,740.38	547,638.60	547,754.99
Over/(Under) Recovery	-23,307.23	-92,871.48	-92,987.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	185,132.45	546,267.05	546,267.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,307.23	-92,871.48	-92,987.87
Total Projected Indirect 2025-2026 (Numerator)	208,439.68	639,138.53	639,254.92
Direct Costs	3,556,968.17	3,195,833.57	3,195,833.57
Rate for 2025-2026 **	5.86*	20.00*	20.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30050  
Form R0418**

North Adams-Jerome Public Schools  
4555 KNOWLES RD  
NORTH ADAMS, MI 49262

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	118,018.35	459,240.34	459,240.34
2021-2022 Fixed Carry Forward	-12,444.24	119,148.95	119,148.95
Total Indirect Costs	130,462.59	340,091.39	340,091.39
2021-2022 Direct Costs	4,843,671.53	4,502,449.54	4,502,449.54
2023-2024 Rate	2.69*	7.55*	7.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,251,097.31	3,913,771.47	3,913,771.47
Indirect costs based on rate ** multiplied by actual direct costs	114,354.52	295,489.75	295,489.75
2023-2024 Actual Indirect Costs	125,138.39	462,464.23	462,464.23
2021-2022 Fixed Carry Forward	-12,444.24	119,148.95	119,148.95
Total Indirect Costs	137,582.63	343,315.28	343,315.28
Over/(Under) Recovery	-23,228.11	-47,825.53	-47,825.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	125,138.39	462,464.23	462,464.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,228.11	-47,825.53	-47,825.53
Total Projected Indirect 2025-2026 (Numerator)	148,366.50	510,289.76	510,289.76
Direct Costs	4,251,097.31	3,913,771.47	3,913,771.47
Rate for 2025-2026 **	3.49*	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 2025-2026 Indirect Cost Rates  
School District 30060  
Form R0418**

Pittsford Area Schools  
9304 HAMILTON RD  
PITTSFORD, MI 49271

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	205,072.68	688,179.59	688,179.59
2021-2022 Fixed Carry Forward	-42,107.79	-200,010.53	-200,129.91
Total Indirect Costs	247,180.47	888,190.12	888,309.50
2021-2022 Direct Costs	4,432,626.41	3,949,519.50	3,949,519.50
2023-2024 Rate	5.58*	22.49*	22.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,413,406.46	3,930,765.17	3,930,765.17
Indirect costs based on rate ** multiplied by actual direct costs	246,268.08	589,614.78	884,029.09
2023-2024 Actual Indirect Costs	205,056.17	687,697.46	687,697.46
2021-2022 Fixed Carry Forward	-42,107.79	-200,010.53	-200,129.91
Total Indirect Costs	247,163.96	887,707.99	887,827.37
Over/(Under) Recovery	-895.88	0.00	-3,798.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	205,056.17	687,697.46	687,697.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-895.88	0.00	-3,798.28
Total Projected Indirect 2025-2026 (Numerator)	205,952.05	687,697.46	691,495.74
Direct Costs	4,413,406.46	3,930,765.17	3,930,765.17
Rate for 2025-2026 **	4.67*	17.50*	17.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30070  
Form R0418**

Reading Community Schools  
P.O. Box 330  
Reading, MI 49274

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	150,692.27	924,697.27	924,697.27
2021-2022 Fixed Carry Forward	9,959.98	104,701.37	105,082.50
Total Indirect Costs	140,732.29	819,995.90	819,614.77
2021-2022 Direct Costs	8,615,794.65	7,841,789.65	7,841,789.65
2023-2024 Rate	1.63*	10.46*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,250,084.95	8,358,274.45	8,358,274.45
Indirect costs based on rate ** multiplied by actual direct costs	150,776.38	874,275.51	873,439.68
2023-2024 Actual Indirect Costs	301,569.66	1,193,380.16	1,193,380.16
2021-2022 Fixed Carry Forward	9,959.98	104,701.37	105,082.50
Total Indirect Costs	291,609.68	1,088,678.79	1,088,297.66
Over/(Under) Recovery	-140,833.30	-214,403.28	-214,857.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	301,569.66	1,193,380.16	1,193,380.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-140,833.30	-214,403.28	-214,857.98
Total Projected Indirect 2025-2026 (Numerator)	442,402.96	1,407,783.44	1,408,238.14
Direct Costs	9,250,084.95	8,358,274.45	8,358,274.45
Rate for 2025-2026 **	4.78*	16.84*	16.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30080  
Form R0418**

Waldron Area Schools  
13380 WALDRON RD  
WALDRON, MI 49288

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	67,814.48	459,812.23	459,812.23
2021-2022 Fixed Carry Forward	59,175.05	13,507.60	-13,983.50
Total Indirect Costs	8,639.43	446,304.63	473,795.73
2021-2022 Direct Costs	3,656,272.41	3,264,274.66	3,264,274.66
2023-2024 Rate	0.24*	13.67*	14.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,177,749.46	2,905,938.83	2,905,938.83
Indirect costs based on rate ** multiplied by actual direct costs	7,626.60	397,241.84	421,651.72
2023-2024 Actual Indirect Costs	170,948.33	442,758.96	442,758.96
2021-2022 Fixed Carry Forward	59,175.05	13,507.60	-13,983.50
Total Indirect Costs	111,773.28	429,251.36	456,742.46
Over/(Under) Recovery	-104,146.68	-32,009.52	-35,090.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	170,948.33	442,758.96	442,758.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-104,146.68	-32,009.52	-35,090.74
Total Projected Indirect 2025-2026 (Numerator)	275,095.01	474,768.48	477,849.70
Direct Costs	3,177,749.46	2,905,938.83	2,905,938.83
Rate for 2025-2026 **	8.66*	16.34*	16.44**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30901  
Form R0418**

Hillsdale Preparatory School  
160 MECHANIC RD  
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	20,289.75	139,954.88	139,954.88
2021-2022 Fixed Carry Forward	-3,968.09	0.00	-38,421.41
Total Indirect Costs	24,257.84	139,954.88	178,376.29
2021-2022 Direct Costs	756,545.00	636,879.87	636,879.87
2023-2024 Rate	3.21*	21.98*	28.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	730,828.42	623,490.95	623,490.95
Indirect costs based on rate ** multiplied by actual direct costs	23,459.59	93,523.64	155,872.74
2023-2024 Actual Indirect Costs	39,600.28	146,937.75	146,937.75
2021-2022 Fixed Carry Forward	-3,968.09	0.00	-38,421.41
Total Indirect Costs	43,568.37	146,937.75	185,359.16
Over/(Under) Recovery	-20,108.78	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	39,600.28	146,937.75	146,937.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-20,108.78	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	59,709.06	146,937.75	146,937.75
Direct Costs	730,828.42	623,490.95	623,490.95
Rate for 2025-2026 **	8.17*	23.57*	23.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 30902  
Form R0418**

Will Carleton Charter School Academy  
2001 W HALLETT RD  
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,879.28	290,602.66	290,602.66
2021-2022 Fixed Carry Forward	12,229.94	16,747.62	-5,248.72
Total Indirect Costs	32,649.34	273,855.04	295,851.38
2021-2022 Direct Costs	2,726,355.14	2,480,631.76	2,480,631.76
2023-2024 Rate	1.20*	11.04*	11.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,738,227.44	2,453,094.56	2,453,094.56
Indirect costs based on rate ** multiplied by actual direct costs	32,858.73	270,821.64	292,654.18
2023-2024 Actual Indirect Costs	63,189.88	348,322.76	348,322.76
2021-2022 Fixed Carry Forward	12,229.94	16,747.62	-5,248.72
Total Indirect Costs	50,959.94	331,575.14	353,571.48
Over/(Under) Recovery	-18,101.21	-60,753.50	-60,917.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	63,189.88	348,322.76	348,322.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-18,101.21	-60,753.50	-60,917.30
Total Projected Indirect 2025-2026 (Numerator)	81,291.09	409,076.26	409,240.06
Direct Costs	2,738,227.44	2,453,094.56	2,453,094.56
Rate for 2025-2026 **	2.97*	16.68*	16.68**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31000  
Form R0418**

Copper Country ISD  
809 HECLA ST  
HANCOCK, MI 49930

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,125,559.39	3,538,092.64	3,538,092.64
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,125,559.39	3,538,092.64	3,538,092.64
2021-2022 Direct Costs	11,914,731.63	11,502,198.38	11,502,198.38
2023-2024 Rate	26.23*	30.76*	30.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,772,770.88	16,309,655.32	16,309,655.32
Indirect costs based on rate ** multiplied by actual direct costs	2,515,915.63	2,446,448.30	4,077,413.83
2023-2024 Actual Indirect Costs	4,229,424.71	4,692,540.27	4,692,540.27
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,229,424.71	4,692,540.27	4,692,540.27
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,229,424.71	4,692,540.27	4,692,540.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	4,229,424.71	4,692,540.27	4,692,540.27
Direct Costs	16,772,770.88	16,309,655.32	16,309,655.32
Rate for 2025-2026 **	25.22*	28.77*	28.77**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31010  
Form R0418**

Hancock Public Schools  
501 CAMPUS DR  
HANCOCK, MI 49930

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	240,518.65	1,042,880.82	1,042,880.82
2021-2022 Fixed Carry Forward	-20,428.97	0.00	0.00
Total Indirect Costs	260,947.62	1,042,880.82	1,042,880.82
2021-2022 Direct Costs	8,041,738.71	7,239,376.54	7,239,376.54
2023-2024 Rate	3.24*	14.41*	14.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,027,977.59	7,113,555.79	7,113,555.79
Indirect costs based on rate ** multiplied by actual direct costs	260,106.47	1,025,063.39	1,025,063.39
2023-2024 Actual Indirect Costs	224,417.58	1,138,839.38	1,138,839.38
2021-2022 Fixed Carry Forward	-20,428.97	0.00	0.00
Total Indirect Costs	244,846.55	1,138,839.38	1,138,839.38
Over/(Under) Recovery	15,259.92	-113,775.99	-113,775.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	224,417.58	1,138,839.38	1,138,839.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	15,259.92	-113,775.99	-113,775.99
Total Projected Indirect 2025-2026 (Numerator)	209,157.66	1,252,615.37	1,252,615.37
Direct Costs	8,027,977.59	7,113,555.79	7,113,555.79
Rate for 2025-2026 **	2.61*	17.61*	17.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31020  
Form R0418**

Adams Township School District  
P.O. Box 37  
Painesdale, MI 49955

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	148,900.71	580,954.12	580,954.12
2021-2022 Fixed Carry Forward	20,324.49	0.00	136,758.71
Total Indirect Costs	128,576.22	580,954.12	444,195.41
2021-2022 Direct Costs	5,230,689.46	4,798,636.05	4,798,636.05
2023-2024 Rate	2.46*	12.11*	9.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,277,399.05	5,696,814.28	5,696,814.28
Indirect costs based on rate ** multiplied by actual direct costs	154,424.02	689,884.21	527,525.00
2023-2024 Actual Indirect Costs	237,594.98	818,179.75	818,179.75
2021-2022 Fixed Carry Forward	20,324.49	0.00	136,758.71
Total Indirect Costs	217,270.49	818,179.75	681,421.04
Over/(Under) Recovery	-62,846.47	-128,295.54	-153,896.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	237,594.98	818,179.75	818,179.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,846.47	-128,295.54	-153,896.04
Total Projected Indirect 2025-2026 (Numerator)	300,441.45	946,475.29	972,075.79
Direct Costs	6,277,399.05	5,696,814.28	5,696,814.28
Rate for 2025-2026 **	4.79*	16.61*	17.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31030  
Form R0418**

Public Schools of Calumet, Laurium & Keweenaw  
57070 MINE ST  
CALUMET, MI 49913

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	532,268.44	1,604,176.16	1,604,176.16
2021-2022 Fixed Carry Forward	-2,799.07	199,853.87	598,918.05
Total Indirect Costs	535,067.51	1,404,322.29	1,005,258.11
2021-2022 Direct Costs	18,182,620.21	17,110,712.49	17,110,712.49
2023-2024 Rate	2.94*	8.21*	5.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,823,288.11	18,191,598.72	18,191,598.72
Indirect costs based on rate ** multiplied by actual direct costs	582,804.67	1,493,530.25	1,069,666.00
2023-2024 Actual Indirect Costs	490,587.70	2,122,277.09	2,122,277.09
2021-2022 Fixed Carry Forward	-2,799.07	199,853.87	598,918.05
Total Indirect Costs	493,386.77	1,922,423.22	1,523,359.04
Over/(Under) Recovery	89,417.90	-229,039.11	-453,693.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	490,587.70	2,122,277.09	2,122,277.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	89,417.90	-229,039.11	-453,693.04
Total Projected Indirect 2025-2026 (Numerator)	401,169.80	2,351,316.20	2,575,970.13
Direct Costs	19,823,288.11	18,191,598.72	18,191,598.72
Rate for 2025-2026 **	2.02*	12.93*	14.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31050  
Form R0418**

Chassell Township School District  
P.O. Box 140  
Chassell, MI 49916

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	74,990.93	216,067.00	216,067.00
2021-2022 Fixed Carry Forward	14,889.83	34,133.46	34,013.30
Total Indirect Costs	60,101.10	181,933.54	182,053.70
2021-2022 Direct Costs	2,825,039.09	2,683,963.02	2,683,963.02
2023-2024 Rate	2.13*	6.78*	6.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,053,710.28	2,848,097.56	2,848,097.56
Indirect costs based on rate ** multiplied by actual direct costs	65,044.03	193,101.01	193,101.01
2023-2024 Actual Indirect Costs	103,461.79	309,074.51	309,074.51
2021-2022 Fixed Carry Forward	14,889.83	34,133.46	34,013.30
Total Indirect Costs	88,571.96	274,941.05	275,061.21
Over/(Under) Recovery	-23,527.93	-81,840.04	-81,960.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	103,461.79	309,074.51	309,074.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,527.93	-81,840.04	-81,960.20
Total Projected Indirect 2025-2026 (Numerator)	126,989.72	390,914.55	391,034.71
Direct Costs	3,053,710.28	2,848,097.56	2,848,097.56
Rate for 2025-2026 **	4.16*	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 2025-2026 Indirect Cost Rates  
School District 31070  
Form R0418**

Elm River Township School District  
3999 WINONA RD  
TOIVOLA, MI 49965

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,978.00	66,163.00	66,163.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,978.00	66,163.00	66,163.00
2021-2022 Direct Costs	319,381.00	259,196.00	259,196.00
2023-2024 Rate	1.87*	25.53*	25.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	353,856.00	285,497.00	285,497.00
Indirect costs based on rate ** multiplied by actual direct costs	6,617.11	42,824.55	71,374.25
2023-2024 Actual Indirect Costs	0.00	68,359.00	68,359.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	68,359.00	68,359.00
Over/(Under) Recovery	6,617.11	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	68,359.00	68,359.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,617.11	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-6,617.11	68,359.00	68,359.00
Direct Costs	353,856.00	285,497.00	285,497.00
Rate for 2025-2026 **	0.00*	23.94*	23.94**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	114,595.98	417,695.89	417,695.89
2021-2022 Fixed Carry Forward	14,720.54	-23,000.04	-24,065.39
Total Indirect Costs	99,875.44	440,695.93	441,761.28
2021-2022 Direct Costs	3,458,142.68	3,155,042.77	3,155,042.77
2023-2024 Rate	2.89*	13.97*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,096,953.30	3,746,494.06	3,746,494.06
Indirect costs based on rate ** multiplied by actual direct costs	118,401.95	523,385.22	524,509.17
2023-2024 Actual Indirect Costs	136,414.35	486,873.59	486,873.59
2021-2022 Fixed Carry Forward	14,720.54	-23,000.04	-24,065.39
Total Indirect Costs	121,693.81	509,873.63	510,938.98
Over/(Under) Recovery	-3,291.86	13,511.59	13,570.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	136,414.35	486,873.59	486,873.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,291.86	13,511.59	13,570.19
Total Projected Indirect 2025-2026 (Numerator)	139,706.21	473,362.00	473,303.40
Direct Costs	4,096,953.30	3,746,494.06	3,746,494.06
Rate for 2025-2026 **	3.41*	12.63*	12.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31110  
Form R0418**

Houghton-Portage Township School District  
1603 GUNDLACH RD  
HOUGHTON, MI 49931

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	410,368.41	1,426,392.18	1,426,392.18
2021-2022 Fixed Carry Forward	173,175.25	227,402.89	227,402.89
Total Indirect Costs	237,193.16	1,198,989.29	1,198,989.29
2021-2022 Direct Costs	15,117,368.76	14,101,344.99	14,101,344.99
2023-2024 Rate	1.57*	8.50*	8.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,269,439.94	16,719,626.80	16,719,626.80
Indirect costs based on rate ** multiplied by actual direct costs	286,830.21	1,421,168.28	1,421,168.28
2023-2024 Actual Indirect Costs	510,803.31	2,060,616.45	2,060,616.45
2021-2022 Fixed Carry Forward	173,175.25	227,402.89	227,402.89
Total Indirect Costs	337,628.06	1,833,213.56	1,833,213.56
Over/(Under) Recovery	-50,797.85	-412,045.28	-412,045.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	510,803.31	2,060,616.45	2,060,616.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,797.85	-412,045.28	-412,045.28
Total Projected Indirect 2025-2026 (Numerator)	561,601.16	2,472,661.73	2,472,661.73
Direct Costs	18,269,439.94	16,719,626.80	16,719,626.80
Rate for 2025-2026 **	3.07*	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 2025-2026 Indirect Cost Rates  
School District 31130  
Form R0418**

Lake Linden-Hubbell School District  
601 CALUMET ST  
LAKE LINDEN, MI 49945

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	222,492.30	596,211.45	596,211.45
2021-2022 Fixed Carry Forward	-4,306.34	27,983.43	26,377.71
Total Indirect Costs	226,798.64	568,228.02	569,833.74
2021-2022 Direct Costs	4,577,051.68	4,203,332.53	4,203,332.53
2023-2024 Rate	4.96*	13.52*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,187,162.51	4,680,201.84	4,680,201.84
Indirect costs based on rate ** multiplied by actual direct costs	257,283.26	632,763.29	634,635.37
2023-2024 Actual Indirect Costs	239,691.72	746,652.39	746,652.39
2021-2022 Fixed Carry Forward	-4,306.34	27,983.43	26,377.71
Total Indirect Costs	243,998.06	718,668.96	720,274.68
Over/(Under) Recovery	13,285.20	-85,905.67	-85,639.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	239,691.72	746,652.39	746,652.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,285.20	-85,905.67	-85,639.31
Total Projected Indirect 2025-2026 (Numerator)	226,406.52	832,558.06	832,291.70
Direct Costs	5,187,162.51	4,680,201.84	4,680,201.84
Rate for 2025-2026 **	4.36*	17.79*	17.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31140  
Form R0418**

Stanton Township Public Schools  
50870 HOLMAN SCHOOL RD  
ATLANTIC MINE, MI 49905

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	73,883.15	239,214.34	239,214.34
2021-2022 Fixed Carry Forward	-2,719.87	-42,629.05	-42,759.14
Total Indirect Costs	76,603.02	281,843.39	281,973.48
2021-2022 Direct Costs	1,726,852.68	1,561,521.49	1,561,521.49
2023-2024 Rate	4.44*	18.05*	18.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,072,346.79	1,919,124.51	1,919,124.51
Indirect costs based on rate ** multiplied by actual direct costs	92,012.20	287,868.68	346,593.89
2023-2024 Actual Indirect Costs	91,464.40	244,686.68	244,686.68
2021-2022 Fixed Carry Forward	-2,719.87	-42,629.05	-42,759.14
Total Indirect Costs	94,184.27	287,315.73	287,445.82
Over/(Under) Recovery	-2,172.07	0.00	59,148.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	91,464.40	244,686.68	244,686.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,172.07	0.00	59,148.07
Total Projected Indirect 2025-2026 (Numerator)	93,636.47	244,686.68	185,538.61
Direct Costs	2,072,346.79	1,919,124.51	1,919,124.51
Rate for 2025-2026 **	4.52*	12.75*	9.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 31900  
Form R0418**

Copper Island Academy  
52125 Industrial Dr. N.  
Calumet, MI 49913

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	15,364.00	165,324.00	165,324.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,364.00	165,324.00	165,324.00
2021-2022 Direct Costs	2,092,304.00	1,942,344.00	1,942,344.00
2023-2024 Rate	0.73*	8.51*	8.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,780,196.00	3,488,038.00	3,488,038.00
Indirect costs based on rate ** multiplied by actual direct costs	27,595.43	296,832.03	296,832.03
2023-2024 Actual Indirect Costs	27,702.00	319,860.00	319,860.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,702.00	319,860.00	319,860.00
Over/(Under) Recovery	-106.57	-23,027.97	-23,027.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,702.00	319,860.00	319,860.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-106.57	-23,027.97	-23,027.97
Total Projected Indirect 2025-2026 (Numerator)	27,808.57	342,887.97	342,887.97
Direct Costs	3,780,196.00	3,488,038.00	3,488,038.00
Rate for 2025-2026 **	0.74*	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 2025-2026 Indirect Cost Rates  
School District 32000  
Form R0418**

Huron ISD  
1299 S THOMAS RD STE 1  
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,839,468.12	2,529,523.64	2,529,523.64
2021-2022 Fixed Carry Forward	99,265.96	0.00	542,269.99
Total Indirect Costs	1,740,202.16	2,529,523.64	1,987,253.65
2021-2022 Direct Costs	15,799,246.20	15,109,190.68	15,109,190.68
2023-2024 Rate	11.01*	16.74*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,674,562.41	17,918,309.40	17,918,309.40
Indirect costs based on rate ** multiplied by actual direct costs	2,056,069.32	2,687,746.41	2,356,257.69
2023-2024 Actual Indirect Costs	2,131,048.37	2,887,301.38	2,887,301.38
2021-2022 Fixed Carry Forward	99,265.96	0.00	542,269.99
Total Indirect Costs	2,031,782.41	2,887,301.38	2,345,031.39
Over/(Under) Recovery	24,286.91	0.00	11,226.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,131,048.37	2,887,301.38	2,887,301.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	24,286.91	0.00	11,226.30
Total Projected Indirect 2025-2026 (Numerator)	2,106,761.46	2,887,301.38	2,876,075.08
Direct Costs	18,674,562.41	17,918,309.40	17,918,309.40
Rate for 2025-2026 **	11.28*	16.11*	16.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32010  
Form R0418**

Bad Axe Public Schools  
200 N BARRIE RD STE 100  
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	236,124.74	1,394,409.04	1,394,409.04
2021-2022 Fixed Carry Forward	85,003.76	0.00	87,580.69
Total Indirect Costs	151,120.98	1,394,409.04	1,306,828.35
2021-2022 Direct Costs	10,534,985.87	9,376,701.57	9,376,701.57
2023-2024 Rate	1.43*	14.87*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,285,356.87	10,905,077.40	10,905,077.40
Indirect costs based on rate ** multiplied by actual direct costs	175,680.60	1,621,585.01	1,520,167.79
2023-2024 Actual Indirect Costs	273,640.40	1,653,919.87	1,653,919.87
2021-2022 Fixed Carry Forward	85,003.76	0.00	87,580.69
Total Indirect Costs	188,636.64	1,653,919.87	1,566,339.18
Over/(Under) Recovery	-12,956.04	-32,334.86	-46,171.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	273,640.40	1,653,919.87	1,653,919.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-12,956.04	-32,334.86	-46,171.39
Total Projected Indirect 2025-2026 (Numerator)	286,596.44	1,686,254.73	1,700,091.26
Direct Costs	12,285,356.87	10,905,077.40	10,905,077.40
Rate for 2025-2026 **	2.33*	15.46*	15.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32030  
Form R0418**

Caseville Public Schools  
6609 VINE ST  
CASEVILLE, MI 48725

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,445.15	165,396.60	165,396.60
2021-2022 Fixed Carry Forward	-2,163.24	34,201.38	34,296.43
Total Indirect Costs	10,608.39	131,195.22	131,100.17
2021-2022 Direct Costs	3,389,738.90	3,232,787.45	3,232,787.45
2023-2024 Rate	0.31*	4.06*	4.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,760,656.59	3,388,590.88	3,388,590.88
Indirect costs based on rate ** multiplied by actual direct costs	11,658.04	137,576.79	137,576.79
2023-2024 Actual Indirect Costs	98,642.38	470,708.09	470,708.09
2021-2022 Fixed Carry Forward	-2,163.24	34,201.38	34,296.43
Total Indirect Costs	100,805.62	436,506.71	436,411.66
Over/(Under) Recovery	-89,147.58	-264,728.55	-264,538.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	98,642.38	470,708.09	470,708.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-89,147.58	-264,728.55	-264,538.44
Total Projected Indirect 2025-2026 (Numerator)	187,789.96	735,436.64	735,246.53
Direct Costs	3,760,656.59	3,388,590.88	3,388,590.88
Rate for 2025-2026 **	4.99*	21.70*	21.70**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32040  
Form R0418**

Church School District  
2927 CROCKARD RD  
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,156.57	41,819.91	41,819.91
2021-2022 Fixed Carry Forward	5,294.64	0.00	-5,134.29
Total Indirect Costs	2,861.93	41,819.91	46,954.20
2021-2022 Direct Costs	268,006.32	234,342.98	234,342.98
2023-2024 Rate	1.07*	17.85*	20.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	257,649.75	232,090.78	232,090.78
Indirect costs based on rate ** multiplied by actual direct costs	2,756.85	34,813.62	46,510.99
2023-2024 Actual Indirect Costs	11,200.99	36,759.96	36,759.96
2021-2022 Fixed Carry Forward	5,294.64	0.00	-5,134.29
Total Indirect Costs	5,906.35	36,759.96	41,894.25
Over/(Under) Recovery	-3,149.50	0.00	4,616.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,200.99	36,759.96	36,759.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,149.50	0.00	4,616.74
Total Projected Indirect 2025-2026 (Numerator)	14,350.49	36,759.96	32,143.22
Direct Costs	257,649.75	232,090.78	232,090.78
Rate for 2025-2026 **	5.57*	15.84*	13.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32050  
Form R0418**

Elkton-Pigeon-Bay Port Laker Schools  
6136 PIGEON RD  
PIGEON, MI 48755

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	418,079.34	1,311,776.65	1,311,776.65
2021-2022 Fixed Carry Forward	88,733.84	-22,090.82	-22,838.94
Total Indirect Costs	329,345.50	1,333,867.47	1,334,615.59
2021-2022 Direct Costs	12,139,533.07	11,245,835.76	11,245,835.76
2023-2024 Rate	2.71*	11.86*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,998,124.38	12,868,484.39	12,868,484.39
Indirect costs based on rate ** multiplied by actual direct costs	379,349.17	1,526,202.25	1,527,489.10
2023-2024 Actual Indirect Costs	570,058.15	1,699,698.14	1,699,698.14
2021-2022 Fixed Carry Forward	88,733.84	-22,090.82	-22,838.94
Total Indirect Costs	481,324.31	1,721,788.96	1,722,537.08
Over/(Under) Recovery	-101,975.14	-195,586.71	-195,047.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	570,058.15	1,699,698.14	1,699,698.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-101,975.14	-195,586.71	-195,047.98
Total Projected Indirect 2025-2026 (Numerator)	672,033.29	1,895,284.85	1,894,746.12
Direct Costs	13,998,124.38	12,868,484.39	12,868,484.39
Rate for 2025-2026 **	4.80*	14.73*	14.72**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32060  
Form R0418**

Harbor Beach Community Schools  
402 S 5TH ST  
HARBOR BEACH, MI 48441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	236,124.13	809,208.51	809,208.51
2021-2022 Fixed Carry Forward	-19,675.38	38,960.18	19,698.00
Total Indirect Costs	255,799.51	770,248.33	789,510.51
2021-2022 Direct Costs	6,631,432.16	6,058,347.78	6,058,347.78
2023-2024 Rate	3.86*	12.71*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,918,401.03	6,297,540.61	6,297,540.61
Indirect costs based on rate ** multiplied by actual direct costs	267,050.28	800,417.41	820,569.54
2023-2024 Actual Indirect Costs	309,881.10	930,741.52	930,741.52
2021-2022 Fixed Carry Forward	-19,675.38	38,960.18	19,698.00
Total Indirect Costs	329,556.48	891,781.34	911,043.52
Over/(Under) Recovery	-62,506.20	-91,363.93	-90,473.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	309,881.10	930,741.52	930,741.52
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,506.20	-91,363.93	-90,473.98
Total Projected Indirect 2025-2026 (Numerator)	372,387.30	1,022,105.45	1,021,215.50
Direct Costs	6,918,401.03	6,297,540.61	6,297,540.61
Rate for 2025-2026 **	5.38*	16.23*	16.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32080  
Form R0418**

North Huron School District  
21 MAIN ST  
KINDE, MI 48445

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	171,175.27	754,014.57	754,014.57
2021-2022 Fixed Carry Forward	11,501.58	0.00	117,178.61
Total Indirect Costs	159,673.69	754,014.57	636,835.96
2021-2022 Direct Costs	6,269,391.98	5,686,552.68	5,686,552.68
2023-2024 Rate	2.55*	13.26*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,047,079.87	5,570,429.88	5,570,429.88
Indirect costs based on rate ** multiplied by actual direct costs	154,200.54	738,639.00	623,888.15
2023-2024 Actual Indirect Costs	187,274.58	663,924.57	663,924.57
2021-2022 Fixed Carry Forward	11,501.58	0.00	117,178.61
Total Indirect Costs	175,773.00	663,924.57	546,745.96
Over/(Under) Recovery	-21,572.46	74,714.43	77,142.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	187,274.58	663,924.57	663,924.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,572.46	74,714.43	77,142.19
Total Projected Indirect 2025-2026 (Numerator)	208,847.04	589,210.14	586,782.38
Direct Costs	6,047,079.87	5,570,429.88	5,570,429.88
Rate for 2025-2026 **	3.45*	10.58*	10.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32090  
Form R0418**

Owendale-Gagetown Area School District  
7166 E MAIN ST  
OWENDALE, MI 48754

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	64,928.46	248,199.75	248,199.75
2021-2022 Fixed Carry Forward	3,834.76	0.00	39,162.49
Total Indirect Costs	61,093.70	248,199.75	209,037.26
2021-2022 Direct Costs	2,056,967.32	1,873,696.03	1,873,696.03
2023-2024 Rate	2.97*	13.25*	11.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,193,582.07	1,977,709.61	1,977,709.61
Indirect costs based on rate ** multiplied by actual direct costs	65,149.39	262,046.52	220,712.39
2023-2024 Actual Indirect Costs	92,770.80	308,643.26	308,643.26
2021-2022 Fixed Carry Forward	3,834.76	0.00	39,162.49
Total Indirect Costs	88,936.04	308,643.26	269,480.77
Over/(Under) Recovery	-23,786.65	-46,596.74	-48,768.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	92,770.80	308,643.26	308,643.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,786.65	-46,596.74	-48,768.38
Total Projected Indirect 2025-2026 (Numerator)	116,557.45	355,240.00	357,411.64
Direct Costs	2,193,582.07	1,977,709.61	1,977,709.61
Rate for 2025-2026 **	5.31*	17.96*	18.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32170  
Form R0418**

Ubly Community Schools  
2020 UNION ST  
UBLY, MI 48475

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	140,114.11	663,535.12	663,535.12
2021-2022 Fixed Carry Forward	63,791.99	226,322.12	226,322.12
Total Indirect Costs	76,322.12	437,213.00	437,213.00
2021-2022 Direct Costs	8,245,381.70	7,721,960.69	7,721,960.69
2023-2024 Rate	0.93*	5.66*	5.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,159,170.52	8,519,502.22	8,519,502.22
Indirect costs based on rate ** multiplied by actual direct costs	85,180.29	482,203.83	482,203.83
2023-2024 Actual Indirect Costs	316,696.47	956,364.77	956,364.77
2021-2022 Fixed Carry Forward	63,791.99	226,322.12	226,322.12
Total Indirect Costs	252,904.48	730,042.65	730,042.65
Over/(Under) Recovery	-103,932.20	-247,838.82	-247,838.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	316,696.47	956,364.77	956,364.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-103,932.20	-247,838.82	-247,838.82
Total Projected Indirect 2025-2026 (Numerator)	420,628.67	1,204,203.59	1,204,203.59
Direct Costs	9,159,170.52	8,519,502.22	8,519,502.22
Rate for 2025-2026 **	4.59*	14.13*	14.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32260  
Form R0418**

Colfax Township S/D #1F  
1509 N VAN DYKE RD  
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,960.00	26,106.55	26,106.55
2021-2022 Fixed Carry Forward	285.32	-3,607.90	-3,796.70
Total Indirect Costs	7,674.68	29,714.45	29,903.25
2021-2022 Direct Costs	214,469.89	196,323.34	196,323.34
2023-2024 Rate	3.58*	15.14*	15.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	258,960.67	238,802.05	238,802.05
Indirect costs based on rate ** multiplied by actual direct costs	9,270.79	35,820.31	36,369.55
2023-2024 Actual Indirect Costs	9,886.23	30,044.85	30,044.85
2021-2022 Fixed Carry Forward	285.32	-3,607.90	-3,796.70
Total Indirect Costs	9,600.91	33,652.75	33,841.55
Over/(Under) Recovery	-330.12	0.00	2,528.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,886.23	30,044.85	30,044.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-330.12	0.00	2,528.00
Total Projected Indirect 2025-2026 (Numerator)	10,216.35	30,044.85	27,516.85
Direct Costs	258,960.67	238,802.05	238,802.05
Rate for 2025-2026 **	3.95*	12.58*	11.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32610  
Form R0418**

Sigel Township S/D #3F  
4151 SECTION LINE RD  
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,442.27	37,601.30	37,601.30
2021-2022 Fixed Carry Forward	105.14	-17,008.08	-16,552.91
Total Indirect Costs	8,337.13	54,609.38	54,154.21
2021-2022 Direct Costs	418,990.46	389,831.43	389,831.43
2023-2024 Rate	1.99*	14.01*	13.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	495,793.89	464,175.90	464,175.90
Indirect costs based on rate ** multiplied by actual direct costs	9,866.30	65,031.04	64,474.03
2023-2024 Actual Indirect Costs	15,785.91	47,403.90	47,403.90
2021-2022 Fixed Carry Forward	105.14	-17,008.08	-16,552.91
Total Indirect Costs	15,680.77	64,411.98	63,956.81
Over/(Under) Recovery	-5,814.47	619.06	517.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,785.91	47,403.90	47,403.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,814.47	619.06	517.22
Total Projected Indirect 2025-2026 (Numerator)	21,600.38	46,784.84	46,886.68
Direct Costs	495,793.89	464,175.90	464,175.90
Rate for 2025-2026 **	4.36*	10.08*	10.10**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32620  
Form R0418**

Sigel Township S/D #4F  
5754 SECTION LINE RD  
HARBOR BEACH, MI 48441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,739.00	28,998.24	28,998.24
2021-2022 Fixed Carry Forward	-932.12	0.00	26,546.04
Total Indirect Costs	9,671.12	28,998.24	2,452.20
2021-2022 Direct Costs	302,648.82	282,389.58	282,389.58
2023-2024 Rate	3.20*	10.27*	0.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	383,469.41	354,887.14	354,887.14
Indirect costs based on rate ** multiplied by actual direct costs	12,271.02	36,446.91	3,087.52
2023-2024 Actual Indirect Costs	10,593.00	39,175.27	39,175.27
2021-2022 Fixed Carry Forward	-932.12	0.00	26,546.04
Total Indirect Costs	11,525.12	39,175.27	12,629.23
Over/(Under) Recovery	745.90	-2,728.36	-9,541.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	10,593.00	39,175.27	39,175.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	745.90	-2,728.36	-9,541.71
Total Projected Indirect 2025-2026 (Numerator)	9,847.10	41,903.63	48,716.98
Direct Costs	383,469.41	354,887.14	354,887.14
Rate for 2025-2026 **	2.57*	11.81*	13.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 32650  
Form R0418**

Verona Township S/D #1F  
3487 SCHOOL ST  
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,544.01	29,145.57	29,145.57
2021-2022 Fixed Carry Forward	1,176.46	0.00	5,144.37
Total Indirect Costs	7,367.55	29,145.57	24,001.20
2021-2022 Direct Costs	281,107.31	260,505.75	260,505.75
2023-2024 Rate	2.62*	11.19*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	312,460.90	288,543.94	288,543.94
Indirect costs based on rate ** multiplied by actual direct costs	8,186.48	32,288.07	26,574.90
2023-2024 Actual Indirect Costs	15,107.06	39,024.02	39,024.02
2021-2022 Fixed Carry Forward	1,176.46	0.00	5,144.37
Total Indirect Costs	13,930.60	39,024.02	33,879.65
Over/(Under) Recovery	-5,744.12	-6,735.95	-7,304.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,107.06	39,024.02	39,024.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,744.12	-6,735.95	-7,304.75
Total Projected Indirect 2025-2026 (Numerator)	20,851.18	45,759.97	46,328.77
Direct Costs	312,460.90	288,543.94	288,543.94
Rate for 2025-2026 **	6.67*	15.86*	16.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33000  
Form R0418**

Ingham ISD  
2630 W HOWELL RD  
MASON, MI 48854

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,310,208.15	10,221,127.71	10,221,127.71
2021-2022 Fixed Carry Forward	0.00	0.00	-72,548.09
Total Indirect Costs	8,310,208.15	10,221,127.71	10,293,675.80
2021-2022 Direct Costs	44,061,252.17	42,498,239.62	42,498,239.62
2023-2024 Rate	18.86*	24.05*	24.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	61,645,713.85	59,737,746.07	59,737,746.07
Indirect costs based on rate ** multiplied by actual direct costs	9,246,857.08	8,960,661.91	14,468,482.10
2023-2024 Actual Indirect Costs	9,591,953.10	11,906,227.88	11,906,227.88
2021-2022 Fixed Carry Forward	0.00	0.00	-72,548.09
Total Indirect Costs	9,591,953.10	11,906,227.88	11,978,775.97
Over/(Under) Recovery	0.00	0.00	2,489,706.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,591,953.10	11,906,227.88	11,906,227.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	2,489,706.13
Total Projected Indirect 2025-2026 (Numerator)	9,591,953.10	11,906,227.88	9,416,521.75
Direct Costs	61,645,713.85	59,737,746.07	59,737,746.07
Rate for 2025-2026 **	15.56*	19.93*	15.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33010  
Form R0418**

East Lansing School District  
501 BURCHAM DR  
EAST LANSING, MI 48823

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	972,830.50	3,982,496.90	3,982,496.90
2021-2022 Fixed Carry Forward	205,928.64	2,012,350.21	1,966,899.00
Total Indirect Costs	766,901.86	1,970,146.69	2,015,597.90
2021-2022 Direct Costs	46,472,205.75	43,346,689.13	43,346,689.13
2023-2024 Rate	1.65*	4.55*	4.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	55,512,824.08	49,425,198.48	49,425,198.48
Indirect costs based on rate ** multiplied by actual direct costs	915,961.60	2,248,846.53	2,298,271.73
2023-2024 Actual Indirect Costs	1,543,925.03	7,425,466.09	7,425,466.09
2021-2022 Fixed Carry Forward	205,928.64	2,012,350.21	1,966,899.00
Total Indirect Costs	1,337,996.39	5,413,115.88	5,458,567.09
Over/(Under) Recovery	-422,034.79	-3,164,269.35	-3,160,295.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,543,925.03	7,425,466.09	7,425,466.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-422,034.79	-3,164,269.35	-3,160,295.36
Total Projected Indirect 2025-2026 (Numerator)	1,965,959.82	10,589,735.44	10,585,761.45
Direct Costs	55,512,824.08	49,425,198.48	49,425,198.48
Rate for 2025-2026 **	3.54*	21.43*	21.42**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33020  
Form R0418**

Lansing Public School District  
519 W KALAMAZOO ST  
LANSING, MI 48933

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,726,090.05	14,143,927.20	14,143,927.20
2021-2022 Fixed Carry Forward	661,281.10	0.00	3,108,853.61
Total Indirect Costs	6,064,808.95	14,143,927.20	11,035,073.59
2021-2022 Direct Costs	151,479,426.07	145,604,827.02	145,604,827.02
2023-2024 Rate	4.00*	9.71*	7.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	175,925,307.80	170,710,003.76	170,710,003.76
Indirect costs based on rate ** multiplied by actual direct costs	7,037,012.31	16,575,941.37	12,939,818.29
2023-2024 Actual Indirect Costs	7,945,829.78	19,347,007.39	19,347,007.39
2021-2022 Fixed Carry Forward	661,281.10	0.00	3,108,853.61
Total Indirect Costs	7,284,548.68	19,347,007.39	16,238,153.78
Over/(Under) Recovery	-247,536.37	-2,771,066.02	-189,481.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,945,829.78	19,347,007.39	19,347,007.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-247,536.37	-2,771,066.02	-189,481.88
Total Projected Indirect 2025-2026 (Numerator)	8,193,366.15	22,118,073.41	19,536,489.27
Direct Costs	175,925,307.80	170,710,003.76	170,710,003.76
Rate for 2025-2026 **	4.66*	12.96*	11.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33040  
Form R0418**

Dansville Schools  
PO BOX 187  
DANSVILLE, MI 48819

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	252,495.93	1,087,882.70	1,087,882.70
2021-2022 Fixed Carry Forward	-14,181.26	7,035.74	7,033.86
Total Indirect Costs	266,677.19	1,080,846.96	1,080,848.84
2021-2022 Direct Costs	9,073,210.49	8,237,823.72	8,237,823.72
2023-2024 Rate	2.94*	13.12*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,911,654.62	8,891,934.05	8,891,934.05
Indirect costs based on rate ** multiplied by actual direct costs	291,402.65	1,166,621.75	1,166,621.75
2023-2024 Actual Indirect Costs	269,796.53	1,289,517.10	1,289,517.10
2021-2022 Fixed Carry Forward	-14,181.26	7,035.74	7,033.86
Total Indirect Costs	283,977.79	1,282,481.36	1,282,483.24
Over/(Under) Recovery	7,424.86	-115,859.61	-115,861.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	269,796.53	1,289,517.10	1,289,517.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,424.86	-115,859.61	-115,861.49
Total Projected Indirect 2025-2026 (Numerator)	262,371.67	1,405,376.71	1,405,378.59
Direct Costs	9,911,654.62	8,891,934.05	8,891,934.05
Rate for 2025-2026 **	2.65*	15.81*	15.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33060  
Form R0418**

Haslett Public Schools  
5593 FRANKLIN ST  
HASLETT, MI 48840

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,046,169.15	4,074,937.86	4,074,937.86
2021-2022 Fixed Carry Forward	310,808.27	0.00	322,605.93
Total Indirect Costs	735,360.88	4,074,937.86	3,752,331.93
2021-2022 Direct Costs	35,297,536.17	32,268,767.46	32,268,767.46
2023-2024 Rate	2.08*	12.63*	11.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,246,369.06	35,572,391.02	35,572,391.02
Indirect costs based on rate ** multiplied by actual direct costs	816,324.48	4,492,792.99	4,137,069.08
2023-2024 Actual Indirect Costs	1,076,821.41	4,750,799.45	4,750,799.45
2021-2022 Fixed Carry Forward	310,808.27	0.00	322,605.93
Total Indirect Costs	766,013.14	4,750,799.45	4,428,193.52
Over/(Under) Recovery	50,311.34	-258,006.46	31,481.48

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,076,821.41	4,750,799.45	4,750,799.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	50,311.34	-258,006.46	31,481.48
Total Projected Indirect 2025-2026 (Numerator)	1,026,510.07	5,008,805.91	4,719,317.97
Direct Costs	39,246,369.06	35,572,391.02	35,572,391.02
Rate for 2025-2026 **	2.62*	14.08*	13.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33070  
Form R0418**

Holt Public Schools  
5780 HOLT RD  
HOLT, MI 48842

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,446,171.15	7,768,805.77	7,768,805.77
2021-2022 Fixed Carry Forward	-390,853.97	-553,443.97	-553,345.82
Total Indirect Costs	2,837,025.12	8,322,249.74	8,322,151.59
2021-2022 Direct Costs	65,912,353.30	61,212,164.07	61,212,164.07
2023-2024 Rate	4.30*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	72,830,556.14	67,865,340.83	67,865,340.83
Indirect costs based on rate ** multiplied by actual direct costs	3,131,713.91	9,229,686.35	9,229,686.35
2023-2024 Actual Indirect Costs	2,195,834.91	8,168,059.47	8,168,059.47
2021-2022 Fixed Carry Forward	-390,853.97	-553,443.97	-553,345.82
Total Indirect Costs	2,586,688.88	8,721,503.44	8,721,405.29
Over/(Under) Recovery	545,025.03	508,182.91	508,281.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,195,834.91	8,168,059.47	8,168,059.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	545,025.03	508,182.91	508,281.06
Total Projected Indirect 2025-2026 (Numerator)	1,650,809.88	7,659,876.56	7,659,778.41
Direct Costs	72,830,556.14	67,865,340.83	67,865,340.83
Rate for 2025-2026 **	2.27*	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 2025-2026 Indirect Cost Rates  
School District 33100  
Form R0418**

Leslie Public Schools  
4141 HULL RD  
LESLIE, MI 49251

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	359,572.24	1,635,832.02	1,635,832.02
2021-2022 Fixed Carry Forward	-46,878.25	-310,547.49	-310,616.95
Total Indirect Costs	406,450.49	1,946,379.51	1,946,448.97
2021-2022 Direct Costs	13,721,515.04	12,445,255.26	12,445,255.26
2023-2024 Rate	2.96*	15.64*	15.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,448,401.47	13,041,772.68	13,041,772.68
Indirect costs based on rate ** multiplied by actual direct costs	427,672.68	1,956,265.90	2,039,733.25
2023-2024 Actual Indirect Costs	504,549.53	1,911,178.32	1,911,178.32
2021-2022 Fixed Carry Forward	-46,878.25	-310,547.49	-310,616.95
Total Indirect Costs	551,427.78	2,221,725.81	2,221,795.27
Over/(Under) Recovery	-123,755.10	0.00	-182,062.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	504,549.53	1,911,178.32	1,911,178.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-123,755.10	0.00	-182,062.02
Total Projected Indirect 2025-2026 (Numerator)	628,304.63	1,911,178.32	2,093,240.34
Direct Costs	14,448,401.47	13,041,772.68	13,041,772.68
Rate for 2025-2026 **	4.35*	14.65*	16.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33130  
Form R0418**

Mason Public Schools (Ingham)  
201 W ASH ST  
MASON, MI 48854

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,207,060.09	4,715,792.89	4,715,792.89
2021-2022 Fixed Carry Forward	4,337.88	-95,645.38	-97,617.04
Total Indirect Costs	1,202,722.21	4,811,438.27	4,813,409.93
2021-2022 Direct Costs	39,053,851.46	35,363,740.66	35,363,740.66
2023-2024 Rate	3.08*	13.61*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	44,506,963.59	39,821,713.69	39,821,713.69
Indirect costs based on rate ** multiplied by actual direct costs	1,370,814.48	5,419,735.23	5,419,735.23
2023-2024 Actual Indirect Costs	1,714,454.28	6,203,027.77	6,203,027.77
2021-2022 Fixed Carry Forward	4,337.88	-95,645.38	-97,617.04
Total Indirect Costs	1,710,116.40	6,298,673.15	6,300,644.81
Over/(Under) Recovery	-339,301.92	-878,937.92	-880,909.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,714,454.28	6,203,027.77	6,203,027.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-339,301.92	-878,937.92	-880,909.58
Total Projected Indirect 2025-2026 (Numerator)	2,053,756.20	7,081,965.69	7,083,937.35
Direct Costs	44,506,963.59	39,821,713.69	39,821,713.69
Rate for 2025-2026 **	4.61*	17.78*	17.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33170  
Form R0418**

Okemos Public Schools  
4406 OKEMOS RD  
OKEMOS, MI 48864

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,253,205.26	7,103,151.70	7,103,151.70
2021-2022 Fixed Carry Forward	-152,104.59	-478,722.22	-478,926.62
Total Indirect Costs	2,405,309.85	7,581,873.92	7,582,078.32
2021-2022 Direct Costs	56,093,183.24	52,078,647.68	52,078,647.68
2023-2024 Rate	4.29*	14.56*	14.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	65,626,265.47	60,893,498.48	60,893,498.48
Indirect costs based on rate ** multiplied by actual direct costs	2,815,366.79	8,866,093.38	8,866,093.38
2023-2024 Actual Indirect Costs	2,893,466.85	8,674,744.67	8,674,744.67
2021-2022 Fixed Carry Forward	-152,104.59	-478,722.22	-478,926.62
Total Indirect Costs	3,045,571.44	9,153,466.89	9,153,671.29
Over/(Under) Recovery	-230,204.65	-287,373.51	-287,577.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,893,466.85	8,674,744.67	8,674,744.67
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-230,204.65	-287,373.51	-287,577.91
Total Projected Indirect 2025-2026 (Numerator)	3,123,671.50	8,962,118.18	8,962,322.58
Direct Costs	65,626,265.47	60,893,498.48	60,893,498.48
Rate for 2025-2026 **	4.76*	14.72*	14.72**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33200  
Form R0418**

Stockbridge Community Schools  
100 Price Ave Ste A  
STOCKBRIDGE, MI 49285

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	348,075.67	1,481,919.10	1,481,919.10
2021-2022 Fixed Carry Forward	72,093.50	184,967.37	184,719.99
Total Indirect Costs	275,982.17	1,296,951.73	1,297,199.11
2021-2022 Direct Costs	15,082,730.54	13,948,887.11	13,948,887.11
2023-2024 Rate	1.83*	9.30*	9.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,024,604.07	15,489,648.67	15,489,648.67
Indirect costs based on rate ** multiplied by actual direct costs	311,550.25	1,440,537.33	1,440,537.33
2023-2024 Actual Indirect Costs	417,093.27	1,952,048.67	1,952,048.67
2021-2022 Fixed Carry Forward	72,093.50	184,967.37	184,719.99
Total Indirect Costs	344,999.77	1,767,081.30	1,767,328.68
Over/(Under) Recovery	-33,449.52	-326,543.97	-326,791.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	417,093.27	1,952,048.67	1,952,048.67
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-33,449.52	-326,543.97	-326,791.35
Total Projected Indirect 2025-2026 (Numerator)	450,542.79	2,278,592.64	2,278,840.02
Direct Costs	17,024,604.07	15,489,648.67	15,489,648.67
Rate for 2025-2026 **	2.65*	14.71*	14.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33215  
Form R0418**

Waverly Community Schools  
515 SNOW RD  
LANSING, MI 48917

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,673,720.54	5,053,743.10	5,053,743.10
2021-2022 Fixed Carry Forward	27,118.99	0.00	301,597.26
Total Indirect Costs	1,646,601.55	5,053,743.10	4,752,145.84
2021-2022 Direct Costs	39,206,426.67	35,826,404.11	35,826,404.11
2023-2024 Rate	4.20*	14.11*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,240,746.17	43,710,057.17	43,710,057.17
Indirect costs based on rate ** multiplied by actual direct costs	1,942,111.34	6,167,489.07	5,795,953.58
2023-2024 Actual Indirect Costs	2,267,427.08	4,798,116.08	4,798,116.08
2021-2022 Fixed Carry Forward	27,118.99	0.00	301,597.26
Total Indirect Costs	2,240,308.09	4,798,116.08	4,496,518.82
Over/(Under) Recovery	-298,196.75	1,369,372.99	1,299,434.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,267,427.08	4,798,116.08	4,798,116.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-298,196.75	1,369,372.99	1,299,434.76
Total Projected Indirect 2025-2026 (Numerator)	2,565,623.83	3,428,743.09	3,498,681.32
Direct Costs	46,240,746.17	43,710,057.17	43,710,057.17
Rate for 2025-2026 **	5.55*	7.84*	8.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33220  
Form R0418**

Webberville Community Schools  
309 E GRAND RIVER RD  
WEBBERVILLE, MI 48892

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	204,356.18	859,288.28	859,288.28
2021-2022 Fixed Carry Forward	3,777.25	0.00	28,714.79
Total Indirect Costs	200,578.93	859,288.28	830,573.49
2021-2022 Direct Costs	6,020,384.30	5,365,452.20	5,365,452.20
2023-2024 Rate	3.33*	16.02*	15.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,254,587.66	5,519,798.66	5,519,798.66
Indirect costs based on rate ** multiplied by actual direct costs	208,277.77	827,969.80	854,464.83
2023-2024 Actual Indirect Costs	257,674.73	992,463.73	992,463.73
2021-2022 Fixed Carry Forward	3,777.25	0.00	28,714.79
Total Indirect Costs	253,897.48	992,463.73	963,748.94
Over/(Under) Recovery	-45,619.71	0.00	-109,284.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	257,674.73	992,463.73	992,463.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,619.71	0.00	-109,284.11
Total Projected Indirect 2025-2026 (Numerator)	303,294.44	992,463.73	1,101,747.84
Direct Costs	6,254,587.66	5,519,798.66	5,519,798.66
Rate for 2025-2026 **	4.85*	17.98*	19.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33230  
Form R0418**

Williamston Community Schools  
418 HIGHLAND ST  
WILLIAMSTON, MI 48895

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	482,432.34	2,777,104.62	2,777,104.62
2021-2022 Fixed Carry Forward	-86,733.26	0.00	-96,434.33
Total Indirect Costs	569,165.60	2,777,104.62	2,873,538.95
2021-2022 Direct Costs	21,527,739.69	19,233,067.41	19,233,067.41
2023-2024 Rate	2.64*	14.44*	14.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,816,176.59	23,158,674.81	23,158,674.81
Indirect costs based on rate ** multiplied by actual direct costs	681,547.06	3,344,112.64	3,459,906.02
2023-2024 Actual Indirect Costs	523,324.35	3,180,826.13	3,180,826.13
2021-2022 Fixed Carry Forward	-86,733.26	0.00	-96,434.33
Total Indirect Costs	610,057.61	3,180,826.13	3,277,260.46
Over/(Under) Recovery	71,489.45	163,286.51	182,645.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	523,324.35	3,180,826.13	3,180,826.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	71,489.45	163,286.51	182,645.56
Total Projected Indirect 2025-2026 (Numerator)	451,834.90	3,017,539.62	2,998,180.57
Direct Costs	25,816,176.59	23,158,674.81	23,158,674.81
Rate for 2025-2026 **	1.75*	13.03*	12.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33901  
Form R0418**

Cole Academy  
1915 W MOUNT HOPE AVE  
LANSING, MI 48910

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	197,116.44	412,064.59	412,064.59
2021-2022 Fixed Carry Forward	-17,890.36	50,160.03	50,281.40
Total Indirect Costs	215,006.80	361,904.56	361,783.19
2021-2022 Direct Costs	3,491,551.68	3,276,603.53	3,276,603.53
2023-2024 Rate	6.16*	11.05*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,531,657.86	3,333,235.62	3,333,235.62
Indirect costs based on rate ** multiplied by actual direct costs	217,550.12	368,322.54	367,989.21
2023-2024 Actual Indirect Costs	293,527.42	491,949.66	491,949.66
2021-2022 Fixed Carry Forward	-17,890.36	50,160.03	50,281.40
Total Indirect Costs	311,417.78	441,789.63	441,668.26
Over/(Under) Recovery	-93,867.66	-73,467.09	-73,679.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	293,527.42	491,949.66	491,949.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-93,867.66	-73,467.09	-73,679.05
Total Projected Indirect 2025-2026 (Numerator)	387,395.08	565,416.75	565,628.71
Direct Costs	3,531,657.86	3,333,235.62	3,333,235.62
Rate for 2025-2026 **	10.97*	16.96*	16.97**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33904  
Form R0418**

Mid-Michigan Leadership Academy  
730 W MAPLE ST  
LANSING, MI 48906

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	159,919.00	630,611.00	630,611.00
2021-2022 Fixed Carry Forward	0.00	0.00	10,841.44
Total Indirect Costs	159,919.00	630,611.00	619,769.56
2021-2022 Direct Costs	4,635,189.00	4,164,497.00	4,164,497.00
2023-2024 Rate	3.45*	15.14*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,816,943.00	4,286,472.00	4,286,472.00
Indirect costs based on rate ** multiplied by actual direct costs	166,184.53	642,970.80	637,827.03
2023-2024 Actual Indirect Costs	159,893.00	690,364.00	690,364.00
2021-2022 Fixed Carry Forward	0.00	0.00	10,841.44
Total Indirect Costs	159,893.00	690,364.00	679,522.56
Over/(Under) Recovery	6,291.53	0.00	-41,695.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	159,893.00	690,364.00	690,364.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,291.53	0.00	-41,695.53
Total Projected Indirect 2025-2026 (Numerator)	153,601.47	690,364.00	732,059.53
Direct Costs	4,816,943.00	4,286,472.00	4,286,472.00
Rate for 2025-2026 **	3.19*	16.11*	17.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33909  
Form R0418**

Windemere Park Charter Academy  
3100 W SAGINAW ST  
LANSING, MI 48917

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	272,291.00	1,646,972.00	1,646,972.00
2021-2022 Fixed Carry Forward	50,279.84	0.00	0.00
Total Indirect Costs	222,011.16	1,646,972.00	1,646,972.00
2021-2022 Direct Costs	6,718,331.00	5,343,650.00	5,343,650.00
2023-2024 Rate	3.30*	30.82*	30.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,116,400.00	6,651,750.00	6,651,750.00
Indirect costs based on rate ** multiplied by actual direct costs	267,841.20	997,762.50	1,662,937.50
2023-2024 Actual Indirect Costs	415,896.00	1,880,546.00	1,880,546.00
2021-2022 Fixed Carry Forward	50,279.84	0.00	0.00
Total Indirect Costs	365,616.16	1,880,546.00	1,880,546.00
Over/(Under) Recovery	-97,774.96	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	415,896.00	1,880,546.00	1,880,546.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-97,774.96	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	513,670.96	1,880,546.00	1,880,546.00
Direct Costs	8,116,400.00	6,651,750.00	6,651,750.00
Rate for 2025-2026 **	6.33*	28.27*	28.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33910  
Form R0418**

Holly Park Academy  
3300 EXPRESS CT  
LANSING, MI 48910

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	223,322.00	1,701,228.00	1,701,228.00
2021-2022 Fixed Carry Forward	1,517.85	0.00	0.00
Total Indirect Costs	221,804.15	1,701,228.00	1,701,228.00
2021-2022 Direct Costs	6,170,523.00	4,692,617.00	4,692,617.00
2023-2024 Rate	3.59*	36.25*	36.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,919,228.00	5,623,498.00	5,623,498.00
Indirect costs based on rate ** multiplied by actual direct costs	248,400.29	843,524.70	1,405,874.50
2023-2024 Actual Indirect Costs	236,835.00	1,532,565.00	1,532,565.00
2021-2022 Fixed Carry Forward	1,517.85	0.00	0.00
Total Indirect Costs	235,317.15	1,532,565.00	1,532,565.00
Over/(Under) Recovery	13,083.14	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	236,835.00	1,532,565.00	1,532,565.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,083.14	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	223,751.86	1,532,565.00	1,532,565.00
Direct Costs	6,919,228.00	5,623,498.00	5,623,498.00
Rate for 2025-2026 **	3.23*	27.25*	27.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33911  
Form R0418**

Michigan Connections Academy  
3950 HERITAGE AVE STE 100  
OKEMOS, MI 48864

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,771,395.77	2,042,736.98	2,042,736.98
2021-2022 Fixed Carry Forward	198,419.74	0.00	239,324.09
Total Indirect Costs	1,572,976.03	2,042,736.98	1,803,412.89
2021-2022 Direct Costs	13,669,781.44	13,398,440.23	13,398,440.23
2023-2024 Rate	11.51*	15.25*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,337,566.26	16,958,121.96	16,958,121.96
Indirect costs based on rate ** multiplied by actual direct costs	1,995,553.88	2,543,718.29	2,282,563.22
2023-2024 Actual Indirect Costs	24,313.09	403,757.39	403,757.39
2021-2022 Fixed Carry Forward	198,419.74	0.00	239,324.09
Total Indirect Costs	-174,106.65	403,757.39	164,433.30
Over/(Under) Recovery	2,169,660.53	0.00	2,118,129.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	24,313.09	403,757.39	403,757.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,169,660.53	0.00	2,118,129.92
Total Projected Indirect 2025-2026 (Numerator)	-2,145,347.44	403,757.39	-1,714,372.53
Direct Costs	17,337,566.26	16,958,121.96	16,958,121.96
Rate for 2025-2026 **	0.00*	2.38*	0.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33914  
Form R0418**

Great Lakes Learning Academy  
2875 EYDE PKWY  
EAST LANSING, MI 48823

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	638,999.03	1,070,033.74	1,070,033.74
2021-2022 Fixed Carry Forward	47,210.92	-127,209.34	-127,209.34
Total Indirect Costs	591,788.11	1,197,243.08	1,197,243.08
2021-2022 Direct Costs	9,252,061.46	8,821,026.75	8,821,026.75
2023-2024 Rate	6.40*	13.57*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,341,790.65	10,341,790.65	10,341,790.65
Indirect costs based on rate ** multiplied by actual direct costs	661,874.60	1,403,380.99	1,403,380.99
2023-2024 Actual Indirect Costs	3,082,447.34	3,082,447.34	3,082,447.34
2021-2022 Fixed Carry Forward	47,210.92	-127,209.34	-127,209.34
Total Indirect Costs	3,035,236.42	3,209,656.68	3,209,656.68
Over/(Under) Recovery	-2,373,361.82	-1,806,275.69	-1,806,275.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,082,447.34	3,082,447.34	3,082,447.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,373,361.82	-1,806,275.69	-1,806,275.69
Total Projected Indirect 2025-2026 (Numerator)	5,455,809.16	4,888,723.03	4,888,723.03
Direct Costs	10,341,790.65	10,341,790.65	10,341,790.65
Rate for 2025-2026 **	52.75*	47.27*	47.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 33915  
Form R0418**

Blended Learning Academies Credit Recovery High  
School  
1754 E CLARK RD  
LANSING, MI 48906

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	283,406.33	336,673.87	336,673.87
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	283,406.33	336,673.87	336,673.87
2021-2022 Direct Costs	962,660.52	909,392.98	909,392.98
2023-2024 Rate	29.44*	37.02*	37.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,507,791.09	1,461,601.99	1,461,601.99
Indirect costs based on rate ** multiplied by actual direct costs	226,168.66	219,240.30	365,400.50
2023-2024 Actual Indirect Costs	349,079.70	395,268.80	395,268.80
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	349,079.70	395,268.80	395,268.80
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	349,079.70	395,268.80	395,268.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	349,079.70	395,268.80	395,268.80
Direct Costs	1,507,791.09	1,461,601.99	1,461,601.99
Rate for 2025-2026 **	23.15*	27.04*	27.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34000  
Form R0418**

Ionis ISD  
2191 HARWOOD RD  
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,617,724.60	2,580,730.37	2,580,730.37
2021-2022 Fixed Carry Forward	120,267.91	-230,706.09	-230,706.09
Total Indirect Costs	1,497,456.69	2,811,436.46	2,811,436.46
2021-2022 Direct Costs	23,299,672.50	22,336,666.73	22,336,666.73
2023-2024 Rate	6.43*	12.59*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	26,552,180.94	25,542,378.38	25,542,378.38
Indirect costs based on rate ** multiplied by actual direct costs	1,707,305.23	3,215,785.44	3,215,785.44
2023-2024 Actual Indirect Costs	1,803,352.06	2,813,154.62	2,813,154.62
2021-2022 Fixed Carry Forward	120,267.91	-230,706.09	-230,706.09
Total Indirect Costs	1,683,084.15	3,043,860.71	3,043,860.71
Over/(Under) Recovery	24,221.08	171,924.73	171,924.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,803,352.06	2,813,154.62	2,813,154.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	24,221.08	171,924.73	171,924.73
Total Projected Indirect 2025-2026 (Numerator)	1,779,130.98	2,641,229.89	2,641,229.89
Direct Costs	26,552,180.94	25,542,378.38	25,542,378.38
Rate for 2025-2026 **	6.70*	10.34*	10.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34010  
Form R0418**

Ionia Public Schools  
250 E TUTTLE RD  
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,028,974.67	3,557,780.12	3,557,780.12
2021-2022 Fixed Carry Forward	113,463.36	-160,476.70	-205,205.45
Total Indirect Costs	915,511.31	3,718,256.82	3,762,985.57
2021-2022 Direct Costs	31,029,673.07	28,500,867.62	28,500,867.62
2023-2024 Rate	2.95*	13.05*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	33,471,955.55	30,496,369.71	30,496,369.71
Indirect costs based on rate ** multiplied by actual direct costs	987,422.69	3,979,776.25	4,025,520.80
2023-2024 Actual Indirect Costs	1,177,716.39	4,153,302.23	4,153,302.23
2021-2022 Fixed Carry Forward	113,463.36	-160,476.70	-205,205.45
Total Indirect Costs	1,064,253.03	4,313,778.93	4,358,507.68
Over/(Under) Recovery	-76,830.34	-334,002.68	-332,986.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,177,716.39	4,153,302.23	4,153,302.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-76,830.34	-334,002.68	-332,986.88
Total Projected Indirect 2025-2026 (Numerator)	1,254,546.73	4,487,304.91	4,486,289.11
Direct Costs	33,471,955.55	30,496,369.71	30,496,369.71
Rate for 2025-2026 **	3.75*	14.71*	14.71**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34080  
Form R0418**

Belding Area School District  
850 HALL ST  
BELDING, MI 48809

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	892,290.51	2,655,726.36	2,655,726.36
2021-2022 Fixed Carry Forward	-14,631.89	199,051.43	199,148.56
Total Indirect Costs	906,922.40	2,456,674.93	2,456,577.80
2021-2022 Direct Costs	22,334,745.70	20,571,309.85	20,571,309.85
2023-2024 Rate	4.06*	11.94*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,919,903.66	22,919,223.35	22,919,223.35
Indirect costs based on rate ** multiplied by actual direct costs	1,011,748.09	2,736,555.27	2,736,555.27
2023-2024 Actual Indirect Costs	737,285.99	2,737,966.30	2,737,966.30
2021-2022 Fixed Carry Forward	-14,631.89	199,051.43	199,148.56
Total Indirect Costs	751,917.88	2,538,914.87	2,538,817.74
Over/(Under) Recovery	259,830.21	197,640.40	197,737.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	737,285.99	2,737,966.30	2,737,966.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	259,830.21	197,640.40	197,737.53
Total Projected Indirect 2025-2026 (Numerator)	477,455.78	2,540,325.90	2,540,228.77
Direct Costs	24,919,903.66	22,919,223.35	22,919,223.35
Rate for 2025-2026 **	1.92*	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 2025-2026 Indirect Cost Rates  
School District 34090  
Form R0418**

Lakewood Public Schools  
223 W BROADWAY ST  
WOODLAND, MI 48897

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	796,520.40	2,223,234.59	2,223,234.59
2021-2022 Fixed Carry Forward	-72,395.48	337,017.34	291,336.95
Total Indirect Costs	868,915.88	1,886,217.25	1,931,897.64
2021-2022 Direct Costs	19,662,126.77	18,235,412.58	18,235,412.58
2023-2024 Rate	4.42*	10.34*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,864,182.97	18,557,894.52	18,557,894.52
Indirect costs based on rate ** multiplied by actual direct costs	877,996.89	1,918,886.29	1,965,281.03
2023-2024 Actual Indirect Costs	886,380.78	2,569,737.07	2,569,737.07
2021-2022 Fixed Carry Forward	-72,395.48	337,017.34	291,336.95
Total Indirect Costs	958,776.26	2,232,719.73	2,278,400.12
Over/(Under) Recovery	-80,779.37	-313,833.44	-313,119.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	886,380.78	2,569,737.07	2,569,737.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-80,779.37	-313,833.44	-313,119.09
Total Projected Indirect 2025-2026 (Numerator)	967,160.15	2,883,570.51	2,882,856.16
Direct Costs	19,864,182.97	18,557,894.52	18,557,894.52
Rate for 2025-2026 **	4.87*	15.54*	15.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34110  
Form R0418**

Portland Public Schools  
1100 IONIA RD  
PORTLAND, MI 48875

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	816,626.44	2,870,342.83	2,870,342.83
2021-2022 Fixed Carry Forward	-141,497.10	-300,493.33	-299,650.35
Total Indirect Costs	958,123.54	3,170,836.16	3,169,993.18
2021-2022 Direct Costs	24,131,475.09	22,077,758.70	22,077,758.70
2023-2024 Rate	3.97*	14.36*	14.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,574,386.03	25,144,296.84	25,144,296.84
Indirect costs based on rate ** multiplied by actual direct costs	1,094,703.13	3,610,721.03	3,610,721.03
2023-2024 Actual Indirect Costs	986,628.41	3,416,717.60	3,416,717.60
2021-2022 Fixed Carry Forward	-141,497.10	-300,493.33	-299,650.35
Total Indirect Costs	1,128,125.51	3,717,210.93	3,716,367.95
Over/(Under) Recovery	-33,422.38	-106,489.90	-105,646.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	986,628.41	3,416,717.60	3,416,717.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-33,422.38	-106,489.90	-105,646.92
Total Projected Indirect 2025-2026 (Numerator)	1,020,050.79	3,523,207.50	3,522,364.52
Direct Costs	27,574,386.03	25,144,296.84	25,144,296.84
Rate for 2025-2026 **	3.70*	14.01*	14.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34120  
Form R0418**

Saranac Community Schools  
225 PLEASANT ST  
SARANAC, MI 48881

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	328,926.36	1,089,375.12	1,089,375.12
2021-2022 Fixed Carry Forward	40,135.33	46,504.69	46,986.27
Total Indirect Costs	288,791.03	1,042,870.43	1,042,388.85
2021-2022 Direct Costs	9,825,766.54	9,065,317.78	9,065,317.78
2023-2024 Rate	2.94*	11.50*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,086,662.89	9,426,014.35	9,426,014.35
Indirect costs based on rate ** multiplied by actual direct costs	296,547.89	1,083,991.65	1,083,991.65
2023-2024 Actual Indirect Costs	411,071.54	1,223,926.91	1,223,926.91
2021-2022 Fixed Carry Forward	40,135.33	46,504.69	46,986.27
Total Indirect Costs	370,936.21	1,177,422.22	1,176,940.64
Over/(Under) Recovery	-74,388.32	-93,430.57	-92,948.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	411,071.54	1,223,926.91	1,223,926.91
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-74,388.32	-93,430.57	-92,948.99
Total Projected Indirect 2025-2026 (Numerator)	485,459.86	1,317,357.48	1,316,875.90
Direct Costs	10,086,662.89	9,426,014.35	9,426,014.35
Rate for 2025-2026 **	4.81*	13.98*	13.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34140  
Form R0418**

Berlin Township S/D #3  
6679 S STATE RD  
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,375.16	24,156.88	24,156.88
2021-2022 Fixed Carry Forward	-272.35	0.00	1,438.55
Total Indirect Costs	9,647.51	24,156.88	22,718.33
2021-2022 Direct Costs	162,944.81	148,163.09	148,163.09
2023-2024 Rate	5.92*	16.30*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	186,680.96	159,828.18	159,828.18
Indirect costs based on rate ** multiplied by actual direct costs	11,051.51	23,974.23	24,501.66
2023-2024 Actual Indirect Costs	15,798.79	42,651.57	42,651.57
2021-2022 Fixed Carry Forward	-272.35	0.00	1,438.55
Total Indirect Costs	16,071.14	42,651.57	41,213.02
Over/(Under) Recovery	-5,019.63	0.00	-16,711.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,798.79	42,651.57	42,651.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,019.63	0.00	-16,711.36
Total Projected Indirect 2025-2026 (Numerator)	20,818.42	42,651.57	59,362.93
Direct Costs	186,680.96	159,828.18	159,828.18
Rate for 2025-2026 **	11.15*	26.69*	37.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34340  
Form R0418**

Easton Township S/D #6  
1779 HAYNOR RD  
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,250.54	25,609.12	25,609.12
2021-2022 Fixed Carry Forward	-124.81	0.00	1,518.99
Total Indirect Costs	9,375.35	25,609.12	24,090.13
2021-2022 Direct Costs	215,756.42	199,397.84	199,397.84
2023-2024 Rate	4.35*	12.84*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	208,574.47	172,033.42	172,033.42
Indirect costs based on rate ** multiplied by actual direct costs	9,072.99	22,089.09	20,781.64
2023-2024 Actual Indirect Costs	16,182.98	52,724.03	52,724.03
2021-2022 Fixed Carry Forward	-124.81	0.00	1,518.99
Total Indirect Costs	16,307.79	52,724.03	51,205.04
Over/(Under) Recovery	-7,234.80	-30,634.94	-30,423.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	16,182.98	52,724.03	52,724.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,234.80	-30,634.94	-30,423.40
Total Projected Indirect 2025-2026 (Numerator)	23,417.78	83,358.97	83,147.43
Direct Costs	208,574.47	172,033.42	172,033.42
Rate for 2025-2026 **	11.23*	48.46*	48.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 34360  
Form R0418**

Ionia Township S/D #2  
2120 N STATE RD  
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,216.67	46,819.51	46,819.51
2021-2022 Fixed Carry Forward	5,228.56	-17,195.59	-17,268.21
Total Indirect Costs	3,988.11	64,015.10	64,087.72
2021-2022 Direct Costs	282,972.97	245,370.13	245,370.13
2023-2024 Rate	1.41*	26.09*	26.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	263,869.49	246,104.32	246,104.32
Indirect costs based on rate ** multiplied by actual direct costs	3,720.56	36,915.65	61,526.08
2023-2024 Actual Indirect Costs	16,095.32	33,860.49	33,860.49
2021-2022 Fixed Carry Forward	5,228.56	-17,195.59	-17,268.21
Total Indirect Costs	10,866.76	51,056.08	51,128.70
Over/(Under) Recovery	-7,146.20	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	16,095.32	33,860.49	33,860.49
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,146.20	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	23,241.52	33,860.49	33,860.49
Direct Costs	263,869.49	246,104.32	246,104.32
Rate for 2025-2026 **	8.81*	13.76*	13.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 35000  
Form R0418**

losco RESA  
27 N REMPERT RD  
TAWAS CITY, MI 48763

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	463,174.33	792,576.39	792,576.39
2021-2022 Fixed Carry Forward	-146,411.07	-237,506.60	-237,506.60
Total Indirect Costs	609,585.40	1,030,082.99	1,030,082.99
2021-2022 Direct Costs	9,078,336.38	8,748,934.32	8,748,934.32
2023-2024 Rate	6.71*	11.77*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,196,546.12	10,761,135.60	10,761,135.60
Indirect costs based on rate ** multiplied by actual direct costs	751,288.24	1,266,585.66	1,266,585.66
2023-2024 Actual Indirect Costs	390,408.94	825,819.46	825,819.46
2021-2022 Fixed Carry Forward	-146,411.07	-237,506.60	-237,506.60
Total Indirect Costs	536,820.01	1,063,326.06	1,063,326.06
Over/(Under) Recovery	214,468.23	203,259.60	203,259.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	390,408.94	825,819.46	825,819.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	214,468.23	203,259.60	203,259.60
Total Projected Indirect 2025-2026 (Numerator)	175,940.71	622,559.86	622,559.86
Direct Costs	11,196,546.12	10,761,135.60	10,761,135.60
Rate for 2025-2026 **	1.57*	5.79*	5.79**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 35010  
Form R0418**

Oscoda Area Schools  
P.O. Box 694  
Oscoda, MI 48750

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	469,455.41	1,757,819.25	1,757,819.25
2021-2022 Fixed Carry Forward	13,069.54	52,358.73	52,600.14
Total Indirect Costs	456,385.87	1,705,460.52	1,705,219.11
2021-2022 Direct Costs	14,429,225.49	13,140,861.65	13,140,861.65
2023-2024 Rate	3.16*	12.98*	12.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,942,699.98	15,347,365.03	15,347,365.03
Indirect costs based on rate ** multiplied by actual direct costs	535,389.32	1,992,087.98	1,992,087.98
2023-2024 Actual Indirect Costs	734,606.24	2,329,941.19	2,329,941.19
2021-2022 Fixed Carry Forward	13,069.54	52,358.73	52,600.14
Total Indirect Costs	721,536.70	2,277,582.46	2,277,341.05
Over/(Under) Recovery	-186,147.38	-285,494.48	-285,253.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	734,606.24	2,329,941.19	2,329,941.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-186,147.38	-285,494.48	-285,253.07
Total Projected Indirect 2025-2026 (Numerator)	920,753.62	2,615,435.67	2,615,194.26
Direct Costs	16,942,699.98	15,347,365.03	15,347,365.03
Rate for 2025-2026 **	5.43*	17.04*	17.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 35020  
Form R0418**

Hale Area Schools  
200 W MAIN ST  
HALE, MI 48739

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	316,079.27	686,469.41	686,469.41
2021-2022 Fixed Carry Forward	87,538.37	0.00	105,175.96
Total Indirect Costs	228,540.90	686,469.41	581,293.45
2021-2022 Direct Costs	4,340,575.86	3,970,185.72	3,970,185.72
2023-2024 Rate	5.27*	17.29*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,010,246.33	4,542,105.85	4,542,105.85
Indirect costs based on rate ** multiplied by actual direct costs	264,039.98	681,315.88	664,964.30
2023-2024 Actual Indirect Costs	391,188.80	859,329.28	859,329.28
2021-2022 Fixed Carry Forward	87,538.37	0.00	105,175.96
Total Indirect Costs	303,650.43	859,329.28	754,153.32
Over/(Under) Recovery	-39,610.45	0.00	-89,189.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	391,188.80	859,329.28	859,329.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,610.45	0.00	-89,189.02
Total Projected Indirect 2025-2026 (Numerator)	430,799.25	859,329.28	948,518.30
Direct Costs	5,010,246.33	4,542,105.85	4,542,105.85
Rate for 2025-2026 **	8.60*	18.92*	20.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 35030  
Form R0418**

Tawas Area Schools  
245 W M 55  
TAWAS CITY, MI 48763

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	661,757.91	1,860,376.82	1,860,376.82
2021-2022 Fixed Carry Forward	78,781.77	0.00	20,585.62
Total Indirect Costs	582,976.14	1,860,376.82	1,839,791.20
2021-2022 Direct Costs	12,833,445.20	11,634,826.29	11,634,826.29
2023-2024 Rate	4.54*	15.99*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,176,125.86	13,092,842.72	13,092,842.72
Indirect costs based on rate ** multiplied by actual direct costs	643,596.11	1,963,926.41	2,069,978.43
2023-2024 Actual Indirect Costs	858,982.06	1,942,265.20	1,942,265.20
2021-2022 Fixed Carry Forward	78,781.77	0.00	20,585.62
Total Indirect Costs	780,200.29	1,942,265.20	1,921,679.58
Over/(Under) Recovery	-136,604.18	0.00	148,298.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	858,982.06	1,942,265.20	1,942,265.20
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-136,604.18	0.00	148,298.85
Total Projected Indirect 2025-2026 (Numerator)	995,586.24	1,942,265.20	1,793,966.35
Direct Costs	14,176,125.86	13,092,842.72	13,092,842.72
Rate for 2025-2026 **	7.02*	14.83*	13.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 35040  
Form R0418**

Whittemore-Prescott Area Schools  
P.O. Box 250  
Whittemore, MI 48770

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	545,659.03	1,601,848.38	1,601,848.38
2021-2022 Fixed Carry Forward	-338,153.37	-733,287.03	-733,877.21
Total Indirect Costs	883,812.40	2,335,135.41	2,335,725.59
2021-2022 Direct Costs	8,672,679.54	7,616,490.19	7,616,490.19
2023-2024 Rate	10.19*	30.66*	30.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,143,619.03	8,330,534.97	8,330,534.97
Indirect costs based on rate ** multiplied by actual direct costs	931,734.78	1,249,580.25	2,082,633.74
2023-2024 Actual Indirect Costs	415,662.60	1,228,746.66	1,228,746.66
2021-2022 Fixed Carry Forward	-338,153.37	-733,287.03	-733,877.21
Total Indirect Costs	753,815.97	1,962,033.69	1,962,623.87
Over/(Under) Recovery	177,918.81	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	415,662.60	1,228,746.66	1,228,746.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	177,918.81	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	237,743.79	1,228,746.66	1,228,746.66
Direct Costs	9,143,619.03	8,330,534.97	8,330,534.97
Rate for 2025-2026 **	2.60*	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 2025-2026 Indirect Cost Rates  
School District 35902  
Form R0418**

Alternative Educational Academy of Iosco County  
40 W M 55  
TAWAS CITY, MI 48763

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,861.67	92,336.55	92,336.55
2021-2022 Fixed Carry Forward	3,182.07	-32,124.80	-32,124.80
Total Indirect Costs	4,679.60	124,461.35	124,461.35
2021-2022 Direct Costs	1,312,330.03	1,227,855.15	1,227,855.15
2023-2024 Rate	0.36*	10.14*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,673,654.15	1,572,547.00	1,572,547.00
Indirect costs based on rate ** multiplied by actual direct costs	6,025.15	159,456.27	159,456.27
2023-2024 Actual Indirect Costs	7,839.60	108,946.75	108,946.75
2021-2022 Fixed Carry Forward	3,182.07	-32,124.80	-32,124.80
Total Indirect Costs	4,657.53	141,071.55	141,071.55
Over/(Under) Recovery	1,367.62	18,384.72	18,384.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,839.60	108,946.75	108,946.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,367.62	18,384.72	18,384.72
Total Projected Indirect 2025-2026 (Numerator)	6,471.98	90,562.03	90,562.03
Direct Costs	1,673,654.15	1,572,547.00	1,572,547.00
Rate for 2025-2026 **	0.39*	5.76*	5.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 36015  
Form R0418**

Forest Park School District  
801 FOREST PKWY  
CRYSTAL FALLS, MI 49920

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	36,065.90	466,321.04	466,321.04
2021-2022 Fixed Carry Forward	140,301.42	108,715.99	108,984.16
Total Indirect Costs	-104,235.52	357,605.05	357,336.88
2021-2022 Direct Costs	5,389,968.21	4,959,713.07	4,959,713.07
2023-2024 Rate	0.00*	7.21*	7.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,413,734.14	5,848,482.04	5,848,482.04
Indirect costs based on rate ** multiplied by actual direct costs	0.00	421,675.56	421,090.71
2023-2024 Actual Indirect Costs	128,105.51	693,357.61	693,357.61
2021-2022 Fixed Carry Forward	140,301.42	108,715.99	108,984.16
Total Indirect Costs	-12,195.91	584,641.62	584,373.45
Over/(Under) Recovery	0.00	-162,966.06	-163,282.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	128,105.51	693,357.61	693,357.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-162,966.06	-163,282.74
Total Projected Indirect 2025-2026 (Numerator)	128,105.51	856,323.67	856,640.35
Direct Costs	6,413,734.14	5,848,482.04	5,848,482.04
Rate for 2025-2026 **	2.00*	14.64*	14.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 36025  
Form R0418**

West Iron County Public Schools  
601 NICK BAUMGARTNER WAY  
IRON RIVER, MI 49935

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	524,845.28	1,511,525.32	1,511,525.32
2021-2022 Fixed Carry Forward	-117,197.11	-354,104.53	-314,602.67
Total Indirect Costs	642,042.39	1,865,629.85	1,826,127.99
2021-2022 Direct Costs	9,951,984.38	8,965,304.34	8,965,304.34
2023-2024 Rate	6.45*	20.81*	20.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,110,790.03	10,043,218.42	10,043,218.42
Indirect costs based on rate ** multiplied by actual direct costs	716,645.96	1,506,482.76	2,045,803.59
2023-2024 Actual Indirect Costs	581,484.21	1,649,055.82	1,649,055.82
2021-2022 Fixed Carry Forward	-117,197.11	-354,104.53	-314,602.67
Total Indirect Costs	698,681.32	2,003,160.35	1,963,658.49
Over/(Under) Recovery	17,964.64	0.00	82,145.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	581,484.21	1,649,055.82	1,649,055.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	17,964.64	0.00	82,145.10
Total Projected Indirect 2025-2026 (Numerator)	563,519.57	1,649,055.82	1,566,910.72
Direct Costs	11,110,790.03	10,043,218.42	10,043,218.42
Rate for 2025-2026 **	5.07*	16.42*	15.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 37010  
Form R0418**

Mt. Pleasant City School District  
720 N KINNEY AVE  
MOUNT PLEASANT, MI 48858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,343,614.29	4,489,517.74	4,489,517.74
2021-2022 Fixed Carry Forward	20,795.24	-245,406.55	-246,916.10
Total Indirect Costs	1,322,819.05	4,734,924.29	4,736,433.84
2021-2022 Direct Costs	46,655,068.74	43,312,200.78	43,312,200.78
2023-2024 Rate	2.84*	10.93*	10.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	54,384,368.08	50,270,705.99	50,270,705.99
Indirect costs based on rate ** multiplied by actual direct costs	1,544,516.05	5,494,588.16	5,499,615.24
2023-2024 Actual Indirect Costs	1,591,952.93	5,482,340.40	5,482,340.40
2021-2022 Fixed Carry Forward	20,795.24	-245,406.55	-246,916.10
Total Indirect Costs	1,571,157.69	5,727,746.95	5,729,256.50
Over/(Under) Recovery	-26,641.64	-233,158.79	-229,641.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,591,952.93	5,482,340.40	5,482,340.40
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,641.64	-233,158.79	-229,641.26
Total Projected Indirect 2025-2026 (Numerator)	1,618,594.57	5,715,499.19	5,711,981.66
Direct Costs	54,384,368.08	50,270,705.99	50,270,705.99
Rate for 2025-2026 **	2.98*	11.37*	11.36**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 37040  
Form R0418**

Beal City Public Schools  
3180 W BEAL CITY RD  
MT PLEASANT, MI 48858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	301,060.95	830,537.30	830,537.30
2021-2022 Fixed Carry Forward	-3,377.84	10,532.53	10,155.44
Total Indirect Costs	304,438.79	820,004.77	820,381.86
2021-2022 Direct Costs	7,437,533.66	6,908,057.31	6,908,057.31
2023-2024 Rate	4.09*	11.87*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,576,434.26	7,915,649.49	7,915,649.49
Indirect costs based on rate ** multiplied by actual direct costs	350,776.16	939,587.59	940,379.16
2023-2024 Actual Indirect Costs	335,638.78	996,423.55	996,423.55
2021-2022 Fixed Carry Forward	-3,377.84	10,532.53	10,155.44
Total Indirect Costs	339,016.62	985,891.02	986,268.11
Over/(Under) Recovery	11,759.54	-46,303.43	-45,888.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	335,638.78	996,423.55	996,423.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	11,759.54	-46,303.43	-45,888.95
Total Projected Indirect 2025-2026 (Numerator)	323,879.24	1,042,726.98	1,042,312.50
Direct Costs	8,576,434.26	7,915,649.49	7,915,649.49
Rate for 2025-2026 **	3.78*	13.17*	13.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 37060  
Form R0418**

Shepherd Public Schools  
P.O. Box 219  
Shepherd, MI 48883

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	666,525.87	2,460,170.50	2,460,170.50
2021-2022 Fixed Carry Forward	-114,495.06	61,943.34	30,300.41
Total Indirect Costs	781,020.93	2,398,227.16	2,429,870.09
2021-2022 Direct Costs	19,151,620.13	17,357,975.50	17,357,975.50
2023-2024 Rate	4.08*	13.82*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,634,153.55	21,567,558.61	21,567,558.61
Indirect costs based on rate ** multiplied by actual direct costs	964,273.46	2,980,636.60	3,019,458.21
2023-2024 Actual Indirect Costs	742,649.51	2,809,244.45	2,809,244.45
2021-2022 Fixed Carry Forward	-114,495.06	61,943.34	30,300.41
Total Indirect Costs	857,144.57	2,747,301.11	2,778,944.04
Over/(Under) Recovery	107,128.89	233,335.49	240,514.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	742,649.51	2,809,244.45	2,809,244.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	107,128.89	233,335.49	240,514.17
Total Projected Indirect 2025-2026 (Numerator)	635,520.62	2,575,908.96	2,568,730.28
Direct Costs	23,634,153.55	21,567,558.61	21,567,558.61
Rate for 2025-2026 **	2.69*	11.94*	11.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 37900  
Form R0418**

Flextech High School Shepherd  
380 W BLANCHARD RD  
SHEPHERD, MI 48883

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	10,420.00	39,269.00	39,269.00
2021-2022 Fixed Carry Forward	2,694.81	-3,949.32	-3,949.32
Total Indirect Costs	7,725.19	43,218.32	43,218.32
2021-2022 Direct Costs	790,049.00	761,200.00	761,200.00
2023-2024 Rate	0.98*	5.68*	5.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	943,550.00	910,476.00	910,476.00
Indirect costs based on rate ** multiplied by actual direct costs	9,246.79	51,715.04	51,715.04
2023-2024 Actual Indirect Costs	7,677.00	40,751.00	40,751.00
2021-2022 Fixed Carry Forward	2,694.81	-3,949.32	-3,949.32
Total Indirect Costs	4,982.19	44,700.32	44,700.32
Over/(Under) Recovery	4,264.60	7,014.72	7,014.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,677.00	40,751.00	40,751.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,264.60	7,014.72	7,014.72
Total Projected Indirect 2025-2026 (Numerator)	3,412.40	33,736.28	33,736.28
Direct Costs	943,550.00	910,476.00	910,476.00
Rate for 2025-2026 **	0.36*	3.71*	3.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 37901  
Form R0418**

Renaissance Public School Academy  
2797 S ISABELLA RD  
MOUNT PLEASANT, MI 48858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	143,701.00	435,914.00	435,914.00
2021-2022 Fixed Carry Forward	-40,334.17	-89,860.35	-89,401.52
Total Indirect Costs	184,035.17	525,774.35	525,315.52
2021-2022 Direct Costs	4,014,265.00	3,722,052.00	3,722,052.00
2023-2024 Rate	4.58*	14.13*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,786,721.00	4,420,087.00	4,420,087.00
Indirect costs based on rate ** multiplied by actual direct costs	219,231.82	624,558.29	623,674.28
2023-2024 Actual Indirect Costs	94,538.00	461,172.00	461,172.00
2021-2022 Fixed Carry Forward	-40,334.17	-89,860.35	-89,401.52
Total Indirect Costs	134,872.17	551,032.35	550,573.52
Over/(Under) Recovery	84,359.65	73,525.94	73,100.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	94,538.00	461,172.00	461,172.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	84,359.65	73,525.94	73,100.76
Total Projected Indirect 2025-2026 (Numerator)	10,178.35	387,646.06	388,071.24
Direct Costs	4,786,721.00	4,420,087.00	4,420,087.00
Rate for 2025-2026 **	0.21*	8.77*	8.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38000  
Form R0418**

Jackson ISD  
6700 BROWNS LAKE RD  
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,970,179.29	11,632,521.14	11,632,521.14
2021-2022 Fixed Carry Forward	-311,216.08	0.00	-431,085.83
Total Indirect Costs	9,281,395.37	11,632,521.14	12,063,606.97
2021-2022 Direct Costs	62,115,948.45	59,453,606.60	59,453,606.60
2023-2024 Rate	14.94*	19.57*	20.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	75,983,476.03	72,225,078.69	72,225,078.69
Indirect costs based on rate ** multiplied by actual direct costs	11,351,931.32	10,833,761.80	14,654,468.47
2023-2024 Actual Indirect Costs	11,502,629.39	15,261,026.73	15,261,026.73
2021-2022 Fixed Carry Forward	-311,216.08	0.00	-431,085.83
Total Indirect Costs	11,813,845.47	15,261,026.73	15,692,112.56
Over/(Under) Recovery	-461,914.15	0.00	-1,037,644.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,502,629.39	15,261,026.73	15,261,026.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-461,914.15	0.00	-1,037,644.09
Total Projected Indirect 2025-2026 (Numerator)	11,964,543.54	15,261,026.73	16,298,670.82
Direct Costs	75,983,476.03	72,225,078.69	72,225,078.69
Rate for 2025-2026 **	15.75*	21.13*	22.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38010  
Form R0418**

Western School District  
1400 S DEARING RD  
PARMA, MI 49269

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	758,907.68	2,723,029.45	2,723,029.45
2021-2022 Fixed Carry Forward	260,718.36	278,268.20	279,450.33
Total Indirect Costs	498,189.32	2,444,761.25	2,443,579.12
2021-2022 Direct Costs	31,098,917.86	29,134,796.09	29,134,796.09
2023-2024 Rate	1.60*	8.39*	8.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,693,480.38	32,562,800.18	32,562,800.18
Indirect costs based on rate ** multiplied by actual direct costs	555,095.69	2,732,018.94	2,732,018.94
2023-2024 Actual Indirect Costs	1,434,201.96	3,564,882.16	3,564,882.16
2021-2022 Fixed Carry Forward	260,718.36	278,268.20	279,450.33
Total Indirect Costs	1,173,483.60	3,286,613.96	3,285,431.83
Over/(Under) Recovery	-618,387.91	-554,595.02	-553,412.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,434,201.96	3,564,882.16	3,564,882.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-618,387.91	-554,595.02	-553,412.89
Total Projected Indirect 2025-2026 (Numerator)	2,052,589.87	4,119,477.18	4,118,295.05
Direct Costs	34,693,480.38	32,562,800.18	32,562,800.18
Rate for 2025-2026 **	5.92*	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 2025-2026 Indirect Cost Rates  
School District 38020  
Form R0418**

Vandercook Lake Public Schools  
1000 E GOLF AVE  
JACKSON, MI 49203

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	151,709.26	1,093,540.03	1,093,540.03
2021-2022 Fixed Carry Forward	-2,814.48	-183,198.78	-183,198.78
Total Indirect Costs	154,523.74	1,276,738.81	1,276,738.81
2021-2022 Direct Costs	10,125,089.07	9,183,258.30	9,183,258.30
2023-2024 Rate	1.53*	13.90*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,932,498.46	9,918,152.47	9,918,152.47
Indirect costs based on rate ** multiplied by actual direct costs	167,267.23	1,378,623.19	1,378,623.19
2023-2024 Actual Indirect Costs	21,796.40	1,036,142.39	1,036,142.39
2021-2022 Fixed Carry Forward	-2,814.48	-183,198.78	-183,198.78
Total Indirect Costs	24,610.88	1,219,341.17	1,219,341.17
Over/(Under) Recovery	142,656.35	159,282.02	159,282.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	21,796.40	1,036,142.39	1,036,142.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	142,656.35	159,282.02	159,282.02
Total Projected Indirect 2025-2026 (Numerator)	-120,859.95	876,860.37	876,860.37
Direct Costs	10,932,498.46	9,918,152.47	9,918,152.47
Rate for 2025-2026 **	0.00*	8.84*	8.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38040  
Form R0418**

Columbia School District  
11775 HEWITT RD  
BROOKLYN, MI 49230

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	281,690.01	1,783,891.67	1,783,891.67
2021-2022 Fixed Carry Forward	-12,408.37	323,022.77	325,519.98
Total Indirect Costs	294,098.38	1,460,868.90	1,458,371.69
2021-2022 Direct Costs	17,366,206.95	15,864,005.29	15,864,005.29
2023-2024 Rate	1.69*	9.21*	9.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,872,870.29	19,200,781.88	19,200,781.88
Indirect costs based on rate ** multiplied by actual direct costs	352,751.51	1,768,392.01	1,764,551.85
2023-2024 Actual Indirect Costs	337,248.75	2,009,337.16	2,009,337.16
2021-2022 Fixed Carry Forward	-12,408.37	323,022.77	325,519.98
Total Indirect Costs	349,657.12	1,686,314.39	1,683,817.18
Over/(Under) Recovery	3,094.39	82,077.62	80,734.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	337,248.75	2,009,337.16	2,009,337.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,094.39	82,077.62	80,734.67
Total Projected Indirect 2025-2026 (Numerator)	334,154.36	1,927,259.54	1,928,602.49
Direct Costs	20,872,870.29	19,200,781.88	19,200,781.88
Rate for 2025-2026 **	1.60*	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 2025-2026 Indirect Cost Rates  
School District 38050  
Form R0418**

Grass Lake Community Schools  
899 S UNION ST  
GRASS LAKE, MI 49240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	509,962.00	2,122,568.00	2,122,568.00
2021-2022 Fixed Carry Forward	45,968.08	-286,109.85	-314,029.58
Total Indirect Costs	463,993.92	2,408,677.85	2,436,597.58
2021-2022 Direct Costs	15,017,410.00	13,404,804.00	13,404,804.00
2023-2024 Rate	3.09*	17.97*	18.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,354,434.83	15,931,262.69	15,931,262.69
Indirect costs based on rate ** multiplied by actual direct costs	536,252.04	2,389,689.40	2,896,303.56
2023-2024 Actual Indirect Costs	862,374.72	2,285,546.86	2,285,546.86
2021-2022 Fixed Carry Forward	45,968.08	-286,109.85	-314,029.58
Total Indirect Costs	816,406.64	2,571,656.71	2,599,576.44
Over/(Under) Recovery	-280,154.60	0.00	296,727.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	862,374.72	2,285,546.86	2,285,546.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-280,154.60	0.00	296,727.12
Total Projected Indirect 2025-2026 (Numerator)	1,142,529.32	2,285,546.86	1,988,819.74
Direct Costs	17,354,434.83	15,931,262.69	15,931,262.69
Rate for 2025-2026 **	6.58*	14.35*	12.48**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38080  
Form R0418**

Concord Community Schools  
P.O. Box 338  
Concord, MI 49237

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	176,782.91	1,000,205.22	1,000,205.22
2021-2022 Fixed Carry Forward	9,658.16	-49,601.04	-49,220.10
Total Indirect Costs	167,124.75	1,049,806.26	1,049,425.32
2021-2022 Direct Costs	8,538,635.67	7,715,213.36	7,715,213.36
2023-2024 Rate	1.96*	13.61*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,027,846.16	9,136,764.10	9,136,764.10
Indirect costs based on rate ** multiplied by actual direct costs	196,545.78	1,243,513.59	1,242,599.92
2023-2024 Actual Indirect Costs	238,853.52	1,129,935.58	1,129,935.58
2021-2022 Fixed Carry Forward	9,658.16	-49,601.04	-49,220.10
Total Indirect Costs	229,195.36	1,179,536.62	1,179,155.68
Over/(Under) Recovery	-32,649.58	63,976.97	63,444.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	238,853.52	1,129,935.58	1,129,935.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-32,649.58	63,976.97	63,444.24
Total Projected Indirect 2025-2026 (Numerator)	271,503.10	1,065,958.61	1,066,491.34
Direct Costs	10,027,846.16	9,136,764.10	9,136,764.10
Rate for 2025-2026 **	2.71*	11.67*	11.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38090  
Form R0418**

East Jackson Community Schools  
1404 N SUTTON RD  
JACKSON, MI 49202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	166,781.47	1,548,177.22	1,548,177.22
2021-2022 Fixed Carry Forward	10,913.98	0.00	9,957.77
Total Indirect Costs	155,867.49	1,548,177.22	1,538,219.45
2021-2022 Direct Costs	11,408,166.25	10,026,770.50	10,026,770.50
2023-2024 Rate	1.37*	15.44*	15.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,134,143.15	9,883,201.02	9,883,201.02
Indirect costs based on rate ** multiplied by actual direct costs	152,537.76	1,482,480.15	1,516,083.04
2023-2024 Actual Indirect Costs	209,145.17	1,460,087.30	1,460,087.30
2021-2022 Fixed Carry Forward	10,913.98	0.00	9,957.77
Total Indirect Costs	198,231.19	1,460,087.30	1,450,129.53
Over/(Under) Recovery	-45,693.43	0.00	65,953.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	209,145.17	1,460,087.30	1,460,087.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,693.43	0.00	65,953.51
Total Projected Indirect 2025-2026 (Numerator)	254,838.60	1,460,087.30	1,394,133.79
Direct Costs	11,134,143.15	9,883,201.02	9,883,201.02
Rate for 2025-2026 **	2.29*	14.77*	14.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38100  
Form R0418**

Hanover-Horton School District  
10400 MOSCOW RD  
HORTON, MI 49246

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	330,403.94	1,591,906.82	1,591,906.82
2021-2022 Fixed Carry Forward	-197,034.97	-397,676.45	-397,676.45
Total Indirect Costs	527,438.91	1,989,583.27	1,989,583.27
2021-2022 Direct Costs	11,934,925.73	10,673,422.85	10,673,422.85
2023-2024 Rate	4.42*	18.64*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,407,843.29	12,008,055.10	12,008,055.10
Indirect costs based on rate ** multiplied by actual direct costs	592,626.67	1,801,208.27	2,238,301.47
2023-2024 Actual Indirect Costs	438,899.44	1,838,687.63	1,838,687.63
2021-2022 Fixed Carry Forward	-197,034.97	-397,676.45	-397,676.45
Total Indirect Costs	635,934.41	2,236,364.08	2,236,364.08
Over/(Under) Recovery	-43,307.74	0.00	1,937.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	438,899.44	1,838,687.63	1,838,687.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-43,307.74	0.00	1,937.39
Total Projected Indirect 2025-2026 (Numerator)	482,207.18	1,838,687.63	1,836,750.24
Direct Costs	13,407,843.29	12,008,055.10	12,008,055.10
Rate for 2025-2026 **	3.60*	15.31*	15.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38120  
Form R0418**

Michigan Center School District  
400 S STATE ST  
MICHIGAN CENTER, MI 49254

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	383,057.52	1,875,136.71	1,875,136.71
2021-2022 Fixed Carry Forward	-454.85	-484,155.09	-484,454.62
Total Indirect Costs	383,512.37	2,359,291.80	2,359,591.33
2021-2022 Direct Costs	16,531,952.14	15,039,872.95	15,039,872.95
2023-2024 Rate	2.32*	15.69*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,522,538.94	15,729,144.42	15,729,144.42
Indirect costs based on rate ** multiplied by actual direct costs	429,722.90	2,359,371.66	2,467,902.76
2023-2024 Actual Indirect Costs	551,139.92	3,344,534.44	3,344,534.44
2021-2022 Fixed Carry Forward	-454.85	-484,155.09	-484,454.62
Total Indirect Costs	551,594.77	3,828,689.53	3,828,989.06
Over/(Under) Recovery	-121,871.87	0.00	-1,361,086.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	551,139.92	3,344,534.44	3,344,534.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-121,871.87	0.00	-1,361,086.30
Total Projected Indirect 2025-2026 (Numerator)	673,011.79	3,344,534.44	4,705,620.74
Direct Costs	18,522,538.94	15,729,144.42	15,729,144.42
Rate for 2025-2026 **	3.63*	21.26*	29.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38130  
Form R0418**

Napoleon Community Schools  
P.O. Box 308  
Napoleon, MI 49261

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	351,751.45	1,805,243.42	1,805,243.42
2021-2022 Fixed Carry Forward	118,423.91	-67,641.22	-104,732.59
Total Indirect Costs	233,327.54	1,872,884.64	1,909,976.01
2021-2022 Direct Costs	14,768,451.35	13,314,959.38	13,314,959.38
2023-2024 Rate	1.58*	14.07*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,042,069.69	15,747,354.88	15,747,354.88
Indirect costs based on rate ** multiplied by actual direct costs	269,264.70	2,215,652.83	2,258,170.69
2023-2024 Actual Indirect Costs	491,625.62	1,786,340.43	1,786,340.43
2021-2022 Fixed Carry Forward	118,423.91	-67,641.22	-104,732.59
Total Indirect Costs	373,201.71	1,853,981.65	1,891,073.02
Over/(Under) Recovery	-103,937.01	361,671.18	367,097.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	491,625.62	1,786,340.43	1,786,340.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-103,937.01	361,671.18	367,097.67
Total Projected Indirect 2025-2026 (Numerator)	595,562.63	1,424,669.25	1,419,242.76
Direct Costs	17,042,069.69	15,747,354.88	15,747,354.88
Rate for 2025-2026 **	3.49*	9.05*	9.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38140  
Form R0418**

Northwest Community Schools  
6900 RIVES JUNCTION RD  
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,074,944.81	4,708,017.65	4,708,017.65
2021-2022 Fixed Carry Forward	-850,982.16	-1,303,861.07	-1,303,435.14
Total Indirect Costs	1,925,926.97	6,011,878.72	6,011,452.79
2021-2022 Direct Costs	39,180,945.78	35,367,670.94	35,367,670.94
2023-2024 Rate	4.92*	17.00*	17.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	44,056,988.95	40,395,237.41	40,395,237.41
Indirect costs based on rate ** multiplied by actual direct costs	2,167,603.86	6,059,285.61	6,867,190.36
2023-2024 Actual Indirect Costs	1,752,550.93	5,239,336.47	5,239,336.47
2021-2022 Fixed Carry Forward	-850,982.16	-1,303,861.07	-1,303,435.14
Total Indirect Costs	2,603,533.09	6,543,197.54	6,542,771.61
Over/(Under) Recovery	-435,929.23	0.00	324,418.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,752,550.93	5,239,336.47	5,239,336.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-435,929.23	0.00	324,418.75
Total Projected Indirect 2025-2026 (Numerator)	2,188,480.16	5,239,336.47	4,914,917.72
Direct Costs	44,056,988.95	40,395,237.41	40,395,237.41
Rate for 2025-2026 **	4.97*	12.97*	12.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38150  
Form R0418**

Springport Public Schools  
300 W MAIN ST  
SPRINGPORT, MI 49284

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	163,147.12	1,284,947.82	1,284,947.82
2021-2022 Fixed Carry Forward	-4,395.21	11,005.70	11,011.56
Total Indirect Costs	167,542.33	1,273,942.12	1,273,936.26
2021-2022 Direct Costs	12,063,935.74	10,942,135.04	10,942,135.04
2023-2024 Rate	1.39*	11.64*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,500,858.97	12,146,832.78	12,146,832.78
Indirect costs based on rate ** multiplied by actual direct costs	187,661.94	1,413,891.34	1,413,891.34
2023-2024 Actual Indirect Costs	124,609.67	1,478,635.86	1,478,635.86
2021-2022 Fixed Carry Forward	-4,395.21	11,005.70	11,011.56
Total Indirect Costs	129,004.88	1,467,630.16	1,467,624.30
Over/(Under) Recovery	58,657.06	-53,738.82	-53,732.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	124,609.67	1,478,635.86	1,478,635.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	58,657.06	-53,738.82	-53,732.96
Total Projected Indirect 2025-2026 (Numerator)	65,952.61	1,532,374.68	1,532,368.82
Direct Costs	13,500,858.97	12,146,832.78	12,146,832.78
Rate for 2025-2026 **	0.49*	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 2025-2026 Indirect Cost Rates  
School District 38170  
Form R0418**

Jackson Public Schools  
522 WILDWOOD AVE  
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,419,242.03	8,014,976.90	8,014,976.90
2021-2022 Fixed Carry Forward	-161,319.07	-1,161,156.42	-1,158,665.92
Total Indirect Costs	2,580,561.10	9,176,133.32	9,173,642.82
2021-2022 Direct Costs	64,718,486.43	58,885,630.56	58,885,630.56
2023-2024 Rate	3.99*	15.58*	15.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	77,962,750.13	70,255,085.51	70,255,085.51
Indirect costs based on rate ** multiplied by actual direct costs	3,110,713.73	10,538,262.83	10,945,742.32
2023-2024 Actual Indirect Costs	4,031,013.00	11,495,774.53	11,495,774.53
2021-2022 Fixed Carry Forward	-161,319.07	-1,161,156.42	-1,158,665.92
Total Indirect Costs	4,192,332.07	12,656,930.95	12,654,440.45
Over/(Under) Recovery	-1,081,618.34	0.00	-1,708,698.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,031,013.00	11,495,774.53	11,495,774.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,081,618.34	0.00	-1,708,698.13
Total Projected Indirect 2025-2026 (Numerator)	5,112,631.34	11,495,774.53	13,204,472.66
Direct Costs	77,962,750.13	70,255,085.51	70,255,085.51
Rate for 2025-2026 **	6.56*	16.36*	18.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38900  
Form R0418**

Jackson Preparatory & Early College  
2111 EMMONS RD  
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	208,457.73	308,818.28	308,818.28
2021-2022 Fixed Carry Forward	10,544.06	0.00	0.00
Total Indirect Costs	197,913.67	308,818.28	308,818.28
2021-2022 Direct Costs	2,921,151.73	2,820,791.18	2,820,791.18
2023-2024 Rate	6.78*	10.95*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,630,784.77	2,572,061.77	2,572,061.77
Indirect costs based on rate ** multiplied by actual direct costs	178,367.21	281,640.76	281,640.76
2023-2024 Actual Indirect Costs	274,485.26	333,208.26	333,208.26
2021-2022 Fixed Carry Forward	10,544.06	0.00	0.00
Total Indirect Costs	263,941.20	333,208.26	333,208.26
Over/(Under) Recovery	-85,573.99	-51,567.50	-51,567.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	274,485.26	333,208.26	333,208.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-85,573.99	-51,567.50	-51,567.50
Total Projected Indirect 2025-2026 (Numerator)	360,059.25	384,775.76	384,775.76
Direct Costs	2,630,784.77	2,572,061.77	2,572,061.77
Rate for 2025-2026 **	13.69*	14.96*	14.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38901  
Form R0418**

Da Vinci Schools  
2985 SPRINGPORT RD  
JACKSON, MI 49202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,390.00	453,400.00	453,400.00
2021-2022 Fixed Carry Forward	43,203.48	0.00	285,315.30
Total Indirect Costs	1,186.52	453,400.00	168,084.70
2021-2022 Direct Costs	5,621,556.00	5,212,546.00	5,212,546.00
2023-2024 Rate	0.02*	8.70*	3.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,152,643.33	5,463,838.22	5,463,838.22
Indirect costs based on rate ** multiplied by actual direct costs	1,230.53	475,353.93	175,935.59
2023-2024 Actual Indirect Costs	188,011.23	876,816.34	876,816.34
2021-2022 Fixed Carry Forward	43,203.48	0.00	285,315.30
Total Indirect Costs	144,807.75	876,816.34	591,501.04
Over/(Under) Recovery	-143,577.22	-401,462.41	-415,565.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	188,011.23	876,816.34	876,816.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-143,577.22	-401,462.41	-415,565.45
Total Projected Indirect 2025-2026 (Numerator)	331,588.45	1,278,278.75	1,292,381.79
Direct Costs	6,152,643.33	5,463,838.22	5,463,838.22
Rate for 2025-2026 **	5.39*	23.40*	23.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 38902  
Form R0418**

Paragon Charter Academy  
3750 MCCAIN RD  
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	488,479.00	1,626,267.00	1,626,267.00
2021-2022 Fixed Carry Forward	-103,921.70	0.00	0.00
Total Indirect Costs	592,400.70	1,626,267.00	1,626,267.00
2021-2022 Direct Costs	6,867,062.00	5,729,274.00	5,729,274.00
2023-2024 Rate	8.63*	28.39*	28.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,093,573.00	5,810,472.00	5,810,472.00
Indirect costs based on rate ** multiplied by actual direct costs	612,175.35	871,570.80	1,452,618.00
2023-2024 Actual Indirect Costs	382,952.00	1,666,053.00	1,666,053.00
2021-2022 Fixed Carry Forward	-103,921.70	0.00	0.00
Total Indirect Costs	486,873.70	1,666,053.00	1,666,053.00
Over/(Under) Recovery	125,301.65	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	382,952.00	1,666,053.00	1,666,053.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	125,301.65	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	257,650.35	1,666,053.00	1,666,053.00
Direct Costs	7,093,573.00	5,810,472.00	5,810,472.00
Rate for 2025-2026 **	3.63*	28.67*	28.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education**  
**Carry Forward Calculation**  
**For Approved 2025-2026 Indirect Cost Rates**  
**School District 39000**  
**Form R0418**

Kalamazoo RESA  
 1819 E MILHAM AVE  
 KALAMAZOO, MI 49002

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,019,478.52	7,880,243.65	7,880,243.65
2021-2022 Fixed Carry Forward	-214,599.83	-101,425.81	-101,425.81
Total Indirect Costs	5,234,078.35	7,981,669.46	7,981,669.46
2021-2022 Direct Costs	71,732,935.46	68,872,170.33	68,872,170.33
2023-2024 Rate	7.30*	11.59*	11.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	82,971,798.52	79,314,701.49	79,314,701.49
Indirect costs based on rate ** multiplied by actual direct costs	6,056,941.29	9,192,573.90	9,192,573.90
2023-2024 Actual Indirect Costs	6,191,455.55	9,848,552.58	9,848,552.58
2021-2022 Fixed Carry Forward	-214,599.83	-101,425.81	-101,425.81
Total Indirect Costs	6,406,055.38	9,949,978.39	9,949,978.39
Over/(Under) Recovery	-349,114.09	-757,404.49	-757,404.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,191,455.55	9,848,552.58	9,848,552.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-349,114.09	-757,404.49	-757,404.49
Total Projected Indirect 2025-2026 (Numerator)	6,540,569.64	10,605,957.07	10,605,957.07
Direct Costs	82,971,798.52	79,314,701.49	79,314,701.49
Rate for 2025-2026 **	7.88*	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 2025-2026 Indirect Cost Rates  
School District 39010  
Form R0418**

Kalamazoo Public Schools  
1220 Howard St  
Kalamazoo, MI 49008

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,580,013.21	21,664,208.79	21,664,208.79
2021-2022 Fixed Carry Forward	372,144.36	-1,619,688.62	-1,618,698.76
Total Indirect Costs	4,207,868.85	23,283,897.41	23,282,907.55
2021-2022 Direct Costs	173,101,485.17	155,803,767.19	155,803,767.19
2023-2024 Rate	2.43*	14.94*	14.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	199,417,172.87	178,528,025.83	178,528,025.83
Indirect costs based on rate ** multiplied by actual direct costs	4,845,837.30	26,672,087.06	26,672,087.06
2023-2024 Actual Indirect Costs	6,408,224.90	27,033,668.64	27,033,668.64
2021-2022 Fixed Carry Forward	372,144.36	-1,619,688.62	-1,618,698.76
Total Indirect Costs	6,036,080.54	28,653,357.26	28,652,367.40
Over/(Under) Recovery	-1,190,243.24	-1,981,270.20	-1,980,280.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,408,224.90	27,033,668.64	27,033,668.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,190,243.24	-1,981,270.20	-1,980,280.34
Total Projected Indirect 2025-2026 (Numerator)	7,598,468.14	29,014,938.84	29,013,948.98
Direct Costs	199,417,172.87	178,528,025.83	178,528,025.83
Rate for 2025-2026 **	3.81*	16.25*	16.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39020  
Form R0418**

Climax-Scotts Community Schools  
372 S MAIN ST  
CLIMAX, MI 49034

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	384,268.45	1,001,662.63	1,001,662.63
2021-2022 Fixed Carry Forward	-205,989.63	-230,325.14	-228,144.20
Total Indirect Costs	590,258.08	1,231,987.77	1,229,806.83
2021-2022 Direct Costs	7,278,494.75	6,661,100.57	6,661,100.57
2023-2024 Rate	8.11*	18.50*	18.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,549,715.59	7,736,887.28	7,736,887.28
Indirect costs based on rate ** multiplied by actual direct costs	693,381.93	1,160,533.09	1,428,229.39
2023-2024 Actual Indirect Costs	407,995.98	1,220,824.29	1,220,824.29
2021-2022 Fixed Carry Forward	-205,989.63	-230,325.14	-228,144.20
Total Indirect Costs	613,985.61	1,451,149.43	1,448,968.49
Over/(Under) Recovery	79,396.32	0.00	-20,739.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	407,995.98	1,220,824.29	1,220,824.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	79,396.32	0.00	-20,739.10
Total Projected Indirect 2025-2026 (Numerator)	328,599.66	1,220,824.29	1,241,563.39
Direct Costs	8,549,715.59	7,736,887.28	7,736,887.28
Rate for 2025-2026 **	3.84*	15.78*	16.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39030  
Form R0418**

Comstock Public Schools  
6138 KING HWY  
KALAMAZOO, MI 49048

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	928,086.33	3,285,161.01	3,285,161.01
2021-2022 Fixed Carry Forward	197,597.85	0.00	204,616.36
Total Indirect Costs	730,488.48	3,285,161.01	3,080,544.65
2021-2022 Direct Costs	23,566,657.83	21,209,583.15	21,209,583.15
2023-2024 Rate	3.10*	15.49*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,203,340.50	27,204,647.83	27,204,647.83
Indirect costs based on rate ** multiplied by actual direct costs	936,303.56	4,080,697.17	3,950,114.86
2023-2024 Actual Indirect Costs	1,200,039.66	4,198,732.33	4,198,732.33
2021-2022 Fixed Carry Forward	197,597.85	0.00	204,616.36
Total Indirect Costs	1,002,441.81	4,198,732.33	3,994,115.97
Over/(Under) Recovery	-66,138.25	0.00	-44,001.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,200,039.66	4,198,732.33	4,198,732.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-66,138.25	0.00	-44,001.11
Total Projected Indirect 2025-2026 (Numerator)	1,266,177.91	4,198,732.33	4,242,733.44
Direct Costs	30,203,340.50	27,204,647.83	27,204,647.83
Rate for 2025-2026 **	4.19*	15.43*	15.60**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39050  
Form R0418**

Galesburg-Augusta Community Schools  
1076 N 37TH ST  
GALESBURG, MI 49053

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	539,892.86	1,790,115.23	1,790,115.23
2021-2022 Fixed Carry Forward	34,685.31	11,041.62	11,323.36
Total Indirect Costs	505,207.55	1,779,073.61	1,778,791.87
2021-2022 Direct Costs	14,510,782.61	13,260,560.24	13,260,560.24
2023-2024 Rate	3.48*	13.42*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,144,065.94	15,870,364.42	15,870,364.42
Indirect costs based on rate ** multiplied by actual direct costs	596,613.49	2,129,802.91	2,128,215.87
2023-2024 Actual Indirect Costs	625,503.74	1,899,205.26	1,899,205.26
2021-2022 Fixed Carry Forward	34,685.31	11,041.62	11,323.36
Total Indirect Costs	590,818.43	1,888,163.64	1,887,881.90
Over/(Under) Recovery	5,795.06	241,639.27	240,333.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	625,503.74	1,899,205.26	1,899,205.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	5,795.06	241,639.27	240,333.97
Total Projected Indirect 2025-2026 (Numerator)	619,708.68	1,657,565.99	1,658,871.29
Direct Costs	17,144,065.94	15,870,364.42	15,870,364.42
Rate for 2025-2026 **	3.61*	10.44*	10.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39065  
Form R0418**

Gull Lake Community Schools  
10100 E D AVE  
RICHLAND, MI 49083

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,334,877.88	4,609,469.23	4,609,469.23
2021-2022 Fixed Carry Forward	-450.05	-30,765.87	-33,186.17
Total Indirect Costs	1,335,327.93	4,640,235.10	4,642,655.40
2021-2022 Direct Costs	42,572,199.02	39,110,946.81	39,110,946.81
2023-2024 Rate	3.14*	11.86*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	48,767,243.47	44,763,182.96	44,763,182.96
Indirect costs based on rate ** multiplied by actual direct costs	1,531,291.44	5,308,913.50	5,313,389.82
2023-2024 Actual Indirect Costs	1,520,494.84	5,318,844.58	5,318,844.58
2021-2022 Fixed Carry Forward	-450.05	-30,765.87	-33,186.17
Total Indirect Costs	1,520,944.89	5,349,610.45	5,352,030.75
Over/(Under) Recovery	10,346.55	-40,696.95	-38,640.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,520,494.84	5,318,844.58	5,318,844.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,346.55	-40,696.95	-38,640.93
Total Projected Indirect 2025-2026 (Numerator)	1,510,148.29	5,359,541.53	5,357,485.51
Direct Costs	48,767,243.47	44,763,182.96	44,763,182.96
Rate for 2025-2026 **	3.10*	11.97*	11.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39130  
Form R0418**

Parchment School District  
520 N ORIENT ST  
KALAMAZOO, MI 49004

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	746,460.31	3,045,194.41	3,045,194.41
2021-2022 Fixed Carry Forward	-196,929.55	-507,583.11	-507,403.81
Total Indirect Costs	943,389.86	3,552,777.52	3,552,598.22
2021-2022 Direct Costs	21,182,146.76	18,883,412.66	18,883,412.66
2023-2024 Rate	4.45*	18.81*	18.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,880,631.01	22,811,882.79	22,811,882.79
Indirect costs based on rate ** multiplied by actual direct costs	1,107,188.08	3,421,782.42	4,290,915.15
2023-2024 Actual Indirect Costs	866,055.86	2,934,804.08	2,934,804.08
2021-2022 Fixed Carry Forward	-196,929.55	-507,583.11	-507,403.81
Total Indirect Costs	1,062,985.41	3,442,387.19	3,442,207.89
Over/(Under) Recovery	44,202.67	0.00	848,707.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	866,055.86	2,934,804.08	2,934,804.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	44,202.67	0.00	848,707.26
Total Projected Indirect 2025-2026 (Numerator)	821,853.19	2,934,804.08	2,086,096.82
Direct Costs	24,880,631.01	22,811,882.79	22,811,882.79
Rate for 2025-2026 **	3.30*	12.87*	9.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39140  
Form R0418**

Portage Public Schools  
8107 MUSTANG DR  
PORTAGE, MI 49002

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,549,123.59	13,207,957.90	13,207,957.90
2021-2022 Fixed Carry Forward	98,245.85	-112,677.79	-107,333.51
Total Indirect Costs	3,450,877.74	13,320,635.69	13,315,291.41
2021-2022 Direct Costs	101,106,066.99	91,276,979.63	91,276,979.63
2023-2024 Rate	3.41*	14.59*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	114,573,564.56	103,800,050.24	103,800,050.24
Indirect costs based on rate ** multiplied by actual direct costs	3,906,958.55	15,144,427.33	15,144,427.33
2023-2024 Actual Indirect Costs	3,700,466.84	14,340,561.82	14,340,561.82
2021-2022 Fixed Carry Forward	98,245.85	-112,677.79	-107,333.51
Total Indirect Costs	3,602,220.99	14,453,239.61	14,447,895.33
Over/(Under) Recovery	304,737.56	691,187.72	696,532.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,700,466.84	14,340,561.82	14,340,561.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	304,737.56	691,187.72	696,532.00
Total Projected Indirect 2025-2026 (Numerator)	3,395,729.28	13,649,374.10	13,644,029.82
Direct Costs	114,573,564.56	103,800,050.24	103,800,050.24
Rate for 2025-2026 **	2.96*	13.15*	13.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39160  
Form R0418**

Schoolcraft Community Schools  
13400 S 14TH ST  
SCHOOLCRAFT, MI 49087

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	649,529.02	1,764,707.00	1,764,707.00
2021-2022 Fixed Carry Forward	-49,655.96	0.00	-52,307.38
Total Indirect Costs	699,184.98	1,764,707.00	1,817,014.38
2021-2022 Direct Costs	11,942,247.73	10,827,069.75	10,827,069.75
2023-2024 Rate	5.85*	16.30*	16.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,715,866.39	12,778,774.07	12,778,774.07
Indirect costs based on rate ** multiplied by actual direct costs	860,878.18	1,916,816.11	2,144,278.29
2023-2024 Actual Indirect Costs	792,404.00	2,729,496.32	2,729,496.32
2021-2022 Fixed Carry Forward	-49,655.96	0.00	-52,307.38
Total Indirect Costs	842,059.96	2,729,496.32	2,781,803.70
Over/(Under) Recovery	18,818.22	0.00	-637,525.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	792,404.00	2,729,496.32	2,729,496.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,818.22	0.00	-637,525.41
Total Projected Indirect 2025-2026 (Numerator)	773,585.78	2,729,496.32	3,367,021.73
Direct Costs	14,715,866.39	12,778,774.07	12,778,774.07
Rate for 2025-2026 **	5.26*	21.36*	26.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39170  
Form R0418**

Vicksburg Community Schools  
P.O. Box 158  
Vicksburg, MI 49097

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,172,081.43	3,704,478.57	3,704,478.57
2021-2022 Fixed Carry Forward	-42,017.97	-170,198.47	-171,085.00
Total Indirect Costs	1,214,099.40	3,874,677.04	3,875,563.57
2021-2022 Direct Costs	31,350,661.91	28,818,264.77	28,818,264.77
2023-2024 Rate	3.87*	13.45*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	36,513,712.38	33,652,209.31	33,652,209.31
Indirect costs based on rate ** multiplied by actual direct costs	1,413,080.67	4,526,222.15	4,526,222.15
2023-2024 Actual Indirect Costs	1,470,987.07	4,332,490.14	4,332,490.14
2021-2022 Fixed Carry Forward	-42,017.97	-170,198.47	-171,085.00
Total Indirect Costs	1,513,005.04	4,502,688.61	4,503,575.14
Over/(Under) Recovery	-99,924.37	23,533.54	22,647.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,470,987.07	4,332,490.14	4,332,490.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-99,924.37	23,533.54	22,647.01
Total Projected Indirect 2025-2026 (Numerator)	1,570,911.44	4,308,956.60	4,309,843.13
Direct Costs	36,513,712.38	33,652,209.31	33,652,209.31
Rate for 2025-2026 **	4.30*	12.80*	12.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39903  
Form R0418**

Oakland Academy  
6325 OAKLAND DR  
PORTAGE, MI 49024

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	174,251.57	544,315.07	544,315.07
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	174,251.57	544,315.07	544,315.07
2021-2022 Direct Costs	1,668,121.16	1,298,057.66	1,298,057.66
2023-2024 Rate	10.45*	41.93*	41.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,648,652.11	1,251,219.86	1,251,219.86
Indirect costs based on rate ** multiplied by actual direct costs	172,284.15	187,682.98	312,804.97
2023-2024 Actual Indirect Costs	39,932.67	437,364.92	437,364.92
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	39,932.67	437,364.92	437,364.92
Over/(Under) Recovery	132,351.48	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	39,932.67	437,364.92	437,364.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	132,351.48	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-92,418.81	437,364.92	437,364.92
Direct Costs	1,648,652.11	1,251,219.86	1,251,219.86
Rate for 2025-2026 **	0.00*	34.96*	34.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39905  
Form R0418**

Paramount Charter Academy  
3624 S WESTNEDGE AVE  
KALAMAZOO, MI 49008

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	251,781.00	1,409,202.00	1,409,202.00
2021-2022 Fixed Carry Forward	-32,566.47	0.00	0.00
Total Indirect Costs	284,347.47	1,409,202.00	1,409,202.00
2021-2022 Direct Costs	6,712,036.00	5,554,615.00	5,554,615.00
2023-2024 Rate	4.24*	25.37*	25.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,741,315.00	5,544,852.00	5,544,852.00
Indirect costs based on rate ** multiplied by actual direct costs	285,831.76	831,727.80	1,386,213.00
2023-2024 Actual Indirect Costs	98,857.00	1,295,320.00	1,295,320.00
2021-2022 Fixed Carry Forward	-32,566.47	0.00	0.00
Total Indirect Costs	131,423.47	1,295,320.00	1,295,320.00
Over/(Under) Recovery	154,408.29	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	98,857.00	1,295,320.00	1,295,320.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	154,408.29	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-55,551.29	1,295,320.00	1,295,320.00
Direct Costs	6,741,315.00	5,544,852.00	5,544,852.00
Rate for 2025-2026 **	0.00*	23.36*	23.36**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39906  
Form R0418**

Youth Advancement Academy  
6750 Chime St  
Kalamazoo, MI 49009

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	42,118.53	49,027.53	49,027.53
2021-2022 Fixed Carry Forward	-12,010.13	-19,500.18	-19,500.18
Total Indirect Costs	54,128.66	68,527.71	68,527.71
2021-2022 Direct Costs	439,880.10	432,971.10	432,971.10
2023-2024 Rate	12.31*	15.83*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	581,013.34	551,458.88	551,458.88
Indirect costs based on rate ** multiplied by actual direct costs	71,522.74	82,718.83	87,295.94
2023-2024 Actual Indirect Costs	74,857.70	104,412.16	104,412.16
2021-2022 Fixed Carry Forward	-12,010.13	-19,500.18	-19,500.18
Total Indirect Costs	86,867.83	123,912.34	123,912.34
Over/(Under) Recovery	-15,345.09	0.00	-36,616.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	74,857.70	104,412.16	104,412.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,345.09	0.00	-36,616.40
Total Projected Indirect 2025-2026 (Numerator)	90,202.79	104,412.16	141,028.56
Direct Costs	581,013.34	551,458.88	551,458.88
Rate for 2025-2026 **	15.53*	18.93*	25.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 39911  
Form R0418**

Kalamazoo Covenant Academy  
404 W CROSSTOWN PKWY  
KALAMAZOO, MI 49001

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	23,977.30	163,139.59	163,139.59
2021-2022 Fixed Carry Forward	12,675.39	654.98	654.98
Total Indirect Costs	11,301.91	162,484.61	162,484.61
2021-2022 Direct Costs	1,472,355.91	1,333,193.62	1,333,193.62
2023-2024 Rate	0.77*	12.19*	12.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,545,006.58	1,357,778.66	1,357,778.66
Indirect costs based on rate ** multiplied by actual direct costs	11,896.55	165,513.22	165,513.22
2023-2024 Actual Indirect Costs	18,534.10	205,762.02	205,762.02
2021-2022 Fixed Carry Forward	12,675.39	654.98	654.98
Total Indirect Costs	5,858.71	205,107.04	205,107.04
Over/(Under) Recovery	6,037.84	-39,593.82	-39,593.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	18,534.10	205,762.02	205,762.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,037.84	-39,593.82	-39,593.82
Total Projected Indirect 2025-2026 (Numerator)	12,496.26	245,355.84	245,355.84
Direct Costs	1,545,006.58	1,357,778.66	1,357,778.66
Rate for 2025-2026 **	0.81*	18.07*	18.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 40020  
Form R0418**

Forest Area Community Schools  
7741 SHIPPY RD SW  
FIFE LAKE, MI 49633

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	227,827.03	793,192.50	793,192.50
2021-2022 Fixed Carry Forward	-44,942.06	-121,162.51	-130,374.03
Total Indirect Costs	272,769.09	914,355.01	923,566.53
2021-2022 Direct Costs	5,838,059.57	5,428,352.06	5,428,352.06
2023-2024 Rate	4.67*	16.84*	17.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,150,010.80	6,524,569.72	6,524,569.72
Indirect costs based on rate ** multiplied by actual direct costs	333,905.50	978,685.46	1,109,829.31
2023-2024 Actual Indirect Costs	253,168.69	878,609.77	878,609.77
2021-2022 Fixed Carry Forward	-44,942.06	-121,162.51	-130,374.03
Total Indirect Costs	298,110.75	999,772.28	1,008,983.80
Over/(Under) Recovery	35,794.75	0.00	100,845.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	253,168.69	878,609.77	878,609.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	35,794.75	0.00	100,845.51
Total Projected Indirect 2025-2026 (Numerator)	217,373.94	878,609.77	777,764.26
Direct Costs	7,150,010.80	6,524,569.72	6,524,569.72
Rate for 2025-2026 **	3.04*	13.47*	11.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 40040  
Form R0418**

Kalkaska Public Schools  
315 S CORAL ST  
Kalkaska, MI 49646

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	573,796.22	2,231,829.28	2,231,829.28
2021-2022 Fixed Carry Forward	46,797.14	-54,073.73	-75,761.00
Total Indirect Costs	526,999.08	2,285,903.01	2,307,590.28
2021-2022 Direct Costs	18,007,549.18	16,349,516.12	16,349,516.12
2023-2024 Rate	2.93*	13.98*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,594,234.13	18,731,724.81	18,731,724.81
Indirect costs based on rate ** multiplied by actual direct costs	603,411.06	2,618,695.13	2,643,046.37
2023-2024 Actual Indirect Costs	667,960.43	2,530,469.75	2,530,469.75
2021-2022 Fixed Carry Forward	46,797.14	-54,073.73	-75,761.00
Total Indirect Costs	621,163.29	2,584,543.48	2,606,230.75
Over/(Under) Recovery	-17,752.23	34,151.65	36,815.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	667,960.43	2,530,469.75	2,530,469.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-17,752.23	34,151.65	36,815.62
Total Projected Indirect 2025-2026 (Numerator)	685,712.66	2,496,318.10	2,493,654.13
Direct Costs	20,594,234.13	18,731,724.81	18,731,724.81
Rate for 2025-2026 **	3.33*	13.33*	13.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 40060  
Form R0418**

Excelsior Township S/D #1  
5521 M 72 E  
KALKASKA, MI 49646

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	29,526.07	60,910.90	60,910.90
2021-2022 Fixed Carry Forward	1,254.25	2,321.71	1,759.94
Total Indirect Costs	28,271.82	58,589.19	59,150.96
2021-2022 Direct Costs	492,936.75	461,551.92	461,551.92
2023-2024 Rate	5.74*	12.69*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	580,047.27	522,648.27	522,648.27
Indirect costs based on rate ** multiplied by actual direct costs	33,294.71	66,324.07	67,003.51
2023-2024 Actual Indirect Costs	32,779.31	90,178.31	90,178.31
2021-2022 Fixed Carry Forward	1,254.25	2,321.71	1,759.94
Total Indirect Costs	31,525.06	87,856.60	88,418.37
Over/(Under) Recovery	1,769.65	-21,532.53	-21,414.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	32,779.31	90,178.31	90,178.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,769.65	-21,532.53	-21,414.86
Total Projected Indirect 2025-2026 (Numerator)	31,009.66	111,710.84	111,593.17
Direct Costs	580,047.27	522,648.27	522,648.27
Rate for 2025-2026 **	5.35*	21.37*	21.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41000  
Form R0418**

Kent ISD  
2930 KNAPP ST NE  
GRAND RAPIDS, MI 49525

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,628,076.99	18,633,526.46	18,633,526.46
2021-2022 Fixed Carry Forward	120,663.95	254,127.90	253,728.36
Total Indirect Costs	9,507,413.04	18,379,398.56	18,379,798.10
2021-2022 Direct Costs	158,090,531.49	149,746,357.29	149,746,357.29
2023-2024 Rate	6.01*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	187,305,709.65	177,650,989.35	177,650,989.35
Indirect costs based on rate ** multiplied by actual direct costs	11,257,073.15	21,797,776.39	21,797,776.39
2023-2024 Actual Indirect Costs	12,366,173.75	22,925,283.99	22,925,283.99
2021-2022 Fixed Carry Forward	120,663.95	254,127.90	253,728.36
Total Indirect Costs	12,245,509.80	22,671,156.09	22,671,555.63
Over/(Under) Recovery	-988,436.65	-873,379.70	-873,779.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	12,366,173.75	22,925,283.99	22,925,283.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-988,436.65	-873,379.70	-873,779.24
Total Projected Indirect 2025-2026 (Numerator)	13,354,610.40	23,798,663.69	23,799,063.23
Direct Costs	187,305,709.65	177,650,989.35	177,650,989.35
Rate for 2025-2026 **	7.13*	13.40*	13.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41010  
Form R0418**

Grand Rapids Public Schools  
P.O. Box 117  
Grand Rapids, MI 49501

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	12,629,353.23	26,680,382.50	26,680,382.50
2021-2022 Fixed Carry Forward	2,046,425.03	0.00	0.00
Total Indirect Costs	10,582,928.20	26,680,382.50	26,680,382.50
2021-2022 Direct Costs	198,942,178.57	186,234,744.55	186,234,744.55
2023-2024 Rate	5.32*	14.33*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	222,493,506.81	209,091,150.71	209,091,150.71
Indirect costs based on rate ** multiplied by actual direct costs	11,836,654.56	29,962,761.90	29,962,761.90
2023-2024 Actual Indirect Costs	11,066,719.85	26,663,930.45	26,663,930.45
2021-2022 Fixed Carry Forward	2,046,425.03	0.00	0.00
Total Indirect Costs	9,020,294.82	26,663,930.45	26,663,930.45
Over/(Under) Recovery	2,816,359.74	3,298,831.45	3,298,831.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,066,719.85	26,663,930.45	26,663,930.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,816,359.74	3,298,831.45	3,298,831.45
Total Projected Indirect 2025-2026 (Numerator)	8,250,360.11	23,365,099.00	23,365,099.00
Direct Costs	222,493,506.81	209,091,150.71	209,091,150.71
Rate for 2025-2026 **	3.71*	11.17*	11.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41020  
Form R0418**

Godwin Heights Public Schools  
15 36TH ST SW  
GRAND RAPIDS, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	893,944.15	3,985,691.23	3,985,691.23
2021-2022 Fixed Carry Forward	-221,315.62	-194,885.26	-197,103.34
Total Indirect Costs	1,115,259.77	4,180,576.49	4,182,794.57
2021-2022 Direct Costs	30,979,727.55	27,887,980.47	27,887,980.47
2023-2024 Rate	3.60*	14.99*	15.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,565,029.83	32,161,041.07	32,161,041.07
Indirect costs based on rate ** multiplied by actual direct costs	1,280,341.07	4,820,940.06	4,824,156.16
2023-2024 Actual Indirect Costs	1,080,830.39	4,484,819.15	4,484,819.15
2021-2022 Fixed Carry Forward	-221,315.62	-194,885.26	-197,103.34
Total Indirect Costs	1,302,146.01	4,679,704.41	4,681,922.49
Over/(Under) Recovery	-21,804.94	141,235.65	142,233.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,080,830.39	4,484,819.15	4,484,819.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,804.94	141,235.65	142,233.67
Total Projected Indirect 2025-2026 (Numerator)	1,102,635.33	4,343,583.50	4,342,585.48
Direct Costs	35,565,029.83	32,161,041.07	32,161,041.07
Rate for 2025-2026 **	3.10*	13.51*	13.50**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41025  
Form R0418**

Northview Public Schools  
4365 HUNSBERGER AVE NE  
GRAND RAPIDS, MI 49525

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,862,781.21	6,515,581.09	6,515,581.09
2021-2022 Fixed Carry Forward	-261,655.30	0.00	-907,266.86
Total Indirect Costs	2,124,436.51	6,515,581.09	7,422,847.95
2021-2022 Direct Costs	39,113,205.95	34,329,865.45	34,329,865.45
2023-2024 Rate	5.43*	18.98*	21.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	43,855,375.35	38,188,725.35	38,188,725.35
Indirect costs based on rate ** multiplied by actual direct costs	2,381,346.88	5,728,308.80	8,256,402.42
2023-2024 Actual Indirect Costs	2,029,450.09	7,526,883.04	7,526,883.04
2021-2022 Fixed Carry Forward	-261,655.30	0.00	-907,266.86
Total Indirect Costs	2,291,105.39	7,526,883.04	8,434,149.90
Over/(Under) Recovery	90,241.49	0.00	-177,747.48

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,029,450.09	7,526,883.04	7,526,883.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	90,241.49	0.00	-177,747.48
Total Projected Indirect 2025-2026 (Numerator)	1,939,208.60	7,526,883.04	7,704,630.52
Direct Costs	43,855,375.35	38,188,725.35	38,188,725.35
Rate for 2025-2026 **	4.42*	19.71*	20.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41026  
Form R0418**

Wyoming Public Schools  
3575 GLADIOLA AVE SW  
WYOMING, MI 49519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,212,323.61	6,485,134.09	6,485,134.09
2021-2022 Fixed Carry Forward	-127,574.69	-316,873.78	-315,423.66
Total Indirect Costs	2,339,898.30	6,802,007.87	6,800,557.75
2021-2022 Direct Costs	55,001,986.70	50,450,207.22	50,450,207.22
2023-2024 Rate	4.25*	13.48*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	59,979,424.48	54,313,395.38	54,313,395.38
Indirect costs based on rate ** multiplied by actual direct costs	2,549,125.54	7,321,445.70	7,321,445.70
2023-2024 Actual Indirect Costs	2,791,879.45	8,141,124.55	8,141,124.55
2021-2022 Fixed Carry Forward	-127,574.69	-316,873.78	-315,423.66
Total Indirect Costs	2,919,454.14	8,457,998.33	8,456,548.21
Over/(Under) Recovery	-370,328.60	-1,136,552.63	-1,135,102.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,791,879.45	8,141,124.55	8,141,124.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-370,328.60	-1,136,552.63	-1,135,102.51
Total Projected Indirect 2025-2026 (Numerator)	3,162,208.05	9,277,677.18	9,276,227.06
Direct Costs	59,979,424.48	54,313,395.38	54,313,395.38
Rate for 2025-2026 **	5.27*	17.08*	17.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41040  
Form R0418**

Byron Center Public Schools  
8542 BYRON CENTER AVE SW  
BYRON CENTER, MI 49315

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,737,143.27	5,964,489.78	5,964,489.78
2021-2022 Fixed Carry Forward	-48,897.87	-451,414.70	-451,696.54
Total Indirect Costs	1,786,041.14	6,415,904.48	6,416,186.32
2021-2022 Direct Costs	55,132,960.52	50,674,984.01	50,674,984.01
2023-2024 Rate	3.24*	12.66*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,421,617.98	59,095,550.19	59,095,550.19
Indirect costs based on rate ** multiplied by actual direct costs	2,087,260.42	7,481,496.65	7,481,496.65
2023-2024 Actual Indirect Costs	2,162,770.02	7,248,648.81	7,248,648.81
2021-2022 Fixed Carry Forward	-48,897.87	-451,414.70	-451,696.54
Total Indirect Costs	2,211,667.89	7,700,063.51	7,700,345.35
Over/(Under) Recovery	-124,407.47	-218,566.86	-218,848.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,162,770.02	7,248,648.81	7,248,648.81
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-124,407.47	-218,566.86	-218,848.70
Total Projected Indirect 2025-2026 (Numerator)	2,287,177.49	7,467,215.67	7,467,497.51
Direct Costs	64,421,617.98	59,095,550.19	59,095,550.19
Rate for 2025-2026 **	3.55*	12.64*	12.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41050  
Form R0418**

Caledonia Community Schools  
8948 KRAFT AVE SE  
CALEDONIA, MI 49316

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,049,986.96	7,175,248.40	7,175,248.40
2021-2022 Fixed Carry Forward	-132,436.90	-9,967.01	-7,209.06
Total Indirect Costs	2,182,423.86	7,185,215.41	7,182,457.46
2021-2022 Direct Costs	58,417,523.40	53,098,844.89	53,098,844.89
2023-2024 Rate	3.74*	13.53*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	68,361,455.94	62,407,717.97	62,407,717.97
Indirect costs based on rate ** multiplied by actual direct costs	2,556,718.45	8,443,764.24	8,443,764.24
2023-2024 Actual Indirect Costs	2,412,577.01	8,799,828.59	8,799,828.59
2021-2022 Fixed Carry Forward	-132,436.90	-9,967.01	-7,209.06
Total Indirect Costs	2,545,013.91	8,809,795.60	8,807,037.65
Over/(Under) Recovery	11,704.54	-366,031.36	-363,273.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,412,577.01	8,799,828.59	8,799,828.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	11,704.54	-366,031.36	-363,273.41
Total Projected Indirect 2025-2026 (Numerator)	2,400,872.47	9,165,859.95	9,163,102.00
Direct Costs	68,361,455.94	62,407,717.97	62,407,717.97
Rate for 2025-2026 **	3.51*	14.69*	14.68**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41070  
Form R0418**

Cedar Springs Public Schools  
204 E MUSKEGON ST  
CEDAR SPRINGS, MI 49319

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,085,476.35	5,077,344.76	5,077,344.76
2021-2022 Fixed Carry Forward	-56,351.72	-646,223.22	-675,109.92
Total Indirect Costs	1,141,828.07	5,723,567.98	5,752,454.68
2021-2022 Direct Costs	39,368,427.35	36,172,420.73	36,172,420.73
2023-2024 Rate	2.90*	15.82*	15.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,133,112.14	40,990,160.02	40,990,160.02
Indirect costs based on rate ** multiplied by actual direct costs	1,337,860.25	6,148,524.00	6,517,435.44
2023-2024 Actual Indirect Costs	1,447,124.93	6,359,428.05	6,359,428.05
2021-2022 Fixed Carry Forward	-56,351.72	-646,223.22	-675,109.92
Total Indirect Costs	1,503,476.65	7,005,651.27	7,034,537.97
Over/(Under) Recovery	-165,616.40	0.00	-517,102.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,447,124.93	6,359,428.05	6,359,428.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-165,616.40	0.00	-517,102.53
Total Projected Indirect 2025-2026 (Numerator)	1,612,741.33	6,359,428.05	6,876,530.58
Direct Costs	46,133,112.14	40,990,160.02	40,990,160.02
Rate for 2025-2026 **	3.50*	15.51*	16.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41080  
Form R0418**

Comstock Park Public Schools  
101 SCHOOL ST NE  
COMSTOCK PARK, MI 49321

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	871,976.07	2,847,229.40	2,847,229.40
2021-2022 Fixed Carry Forward	-41,316.56	-289,071.22	-290,435.76
Total Indirect Costs	913,292.63	3,136,300.62	3,137,665.16
2021-2022 Direct Costs	24,414,221.55	22,438,968.22	22,438,968.22
2023-2024 Rate	3.74*	13.98*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,585,953.94	24,817,561.50	24,817,561.50
Indirect costs based on rate ** multiplied by actual direct costs	1,031,714.68	3,469,495.10	3,469,495.10
2023-2024 Actual Indirect Costs	801,941.39	3,570,333.83	3,570,333.83
2021-2022 Fixed Carry Forward	-41,316.56	-289,071.22	-290,435.76
Total Indirect Costs	843,257.95	3,859,405.05	3,860,769.59
Over/(Under) Recovery	188,456.73	-389,909.95	-391,274.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	801,941.39	3,570,333.83	3,570,333.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	188,456.73	-389,909.95	-391,274.49
Total Projected Indirect 2025-2026 (Numerator)	613,484.66	3,960,243.78	3,961,608.32
Direct Costs	27,585,953.94	24,817,561.50	24,817,561.50
Rate for 2025-2026 **	2.22*	15.96*	15.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41090  
Form R0418**

East Grand Rapids Public Schools  
2915 HALL ST SE  
GRAND RAPIDS, MI 49506

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,291,845.53	4,901,660.72	4,901,660.72
2021-2022 Fixed Carry Forward	-172,136.64	0.00	-415,563.35
Total Indirect Costs	1,463,982.17	4,901,660.72	5,317,224.07
2021-2022 Direct Costs	33,348,736.25	29,738,921.06	29,738,921.06
2023-2024 Rate	4.39*	16.48*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,839,379.21	35,507,107.55	35,507,107.55
Indirect costs based on rate ** multiplied by actual direct costs	1,748,948.75	5,326,066.13	6,348,670.83
2023-2024 Actual Indirect Costs	1,551,756.38	5,884,028.04	5,884,028.04
2021-2022 Fixed Carry Forward	-172,136.64	0.00	-415,563.35
Total Indirect Costs	1,723,893.02	5,884,028.04	6,299,591.39
Over/(Under) Recovery	25,055.73	0.00	49,079.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,551,756.38	5,884,028.04	5,884,028.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,055.73	0.00	49,079.44
Total Projected Indirect 2025-2026 (Numerator)	1,526,700.65	5,884,028.04	5,834,948.60
Direct Costs	39,839,379.21	35,507,107.55	35,507,107.55
Rate for 2025-2026 **	3.83*	16.57*	16.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41110  
Form R0418**

Forest Hills Public Schools  
620 FOREST HILL AVE SE  
GRAND RAPIDS, MI 49546

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,839,926.17	16,468,237.78	16,468,237.78
2021-2022 Fixed Carry Forward	-127,494.24	-992,405.33	-985,171.02
Total Indirect Costs	4,967,420.41	17,460,643.11	17,453,408.80
2021-2022 Direct Costs	120,948,222.98	109,012,255.08	109,012,255.08
2023-2024 Rate	4.11*	16.02*	16.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	132,237,539.43	118,630,307.12	118,630,307.12
Indirect costs based on rate ** multiplied by actual direct costs	5,434,962.87	17,794,546.07	18,992,712.17
2023-2024 Actual Indirect Costs	5,135,653.11	18,313,282.48	18,313,282.48
2021-2022 Fixed Carry Forward	-127,494.24	-992,405.33	-985,171.02
Total Indirect Costs	5,263,147.35	19,305,687.81	19,298,453.50
Over/(Under) Recovery	171,815.52	0.00	-305,741.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,135,653.11	18,313,282.48	18,313,282.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	171,815.52	0.00	-305,741.33
Total Projected Indirect 2025-2026 (Numerator)	4,963,837.59	18,313,282.48	18,619,023.81
Direct Costs	132,237,539.43	118,630,307.12	118,630,307.12
Rate for 2025-2026 **	3.75*	15.44*	15.69**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41120  
Form R0418**

Godfrey-Lee Public Schools  
1324 BURTON ST SW  
WYOMING, MI 49509

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	878,036.82	2,121,839.39	2,121,839.39
2021-2022 Fixed Carry Forward	-12,099.60	890,222.69	891,559.44
Total Indirect Costs	890,136.42	1,231,616.70	1,230,279.95
2021-2022 Direct Costs	23,943,936.57	22,700,134.00	22,700,134.00
2023-2024 Rate	3.72*	5.43*	5.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,430,410.22	25,136,445.18	25,136,445.18
Indirect costs based on rate ** multiplied by actual direct costs	1,020,411.26	1,364,908.97	1,362,395.33
2023-2024 Actual Indirect Costs	1,336,521.30	3,630,486.34	3,630,486.34
2021-2022 Fixed Carry Forward	-12,099.60	890,222.69	891,559.44
Total Indirect Costs	1,348,620.90	2,740,263.65	2,738,926.90
Over/(Under) Recovery	-328,209.64	-1,375,354.68	-1,376,531.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,336,521.30	3,630,486.34	3,630,486.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-328,209.64	-1,375,354.68	-1,376,531.57
Total Projected Indirect 2025-2026 (Numerator)	1,664,730.94	5,005,841.02	5,007,017.91
Direct Costs	27,430,410.22	25,136,445.18	25,136,445.18
Rate for 2025-2026 **	6.07*	19.91*	19.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41130  
Form R0418**

Grandville Public Schools  
3839 Prairie St SW  
Grandville, MI 49418

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,951,607.92	8,485,786.10	8,485,786.10
2021-2022 Fixed Carry Forward	152,697.71	-378,312.72	-380,432.22
Total Indirect Costs	1,798,910.21	8,864,098.82	8,866,218.32
2021-2022 Direct Costs	71,441,993.45	64,669,471.98	64,669,471.98
2023-2024 Rate	2.52*	13.71*	13.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	86,035,098.82	77,478,531.31	77,478,531.31
Indirect costs based on rate ** multiplied by actual direct costs	2,168,084.49	10,622,306.64	10,622,306.64
2023-2024 Actual Indirect Costs	2,398,030.18	10,680,547.69	10,680,547.69
2021-2022 Fixed Carry Forward	152,697.71	-378,312.72	-380,432.22
Total Indirect Costs	2,245,332.47	11,058,860.41	11,060,979.91
Over/(Under) Recovery	-77,247.98	-436,553.77	-438,673.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,398,030.18	10,680,547.69	10,680,547.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-77,247.98	-436,553.77	-438,673.27
Total Projected Indirect 2025-2026 (Numerator)	2,475,278.16	11,117,101.46	11,119,220.96
Direct Costs	86,035,098.82	77,478,531.31	77,478,531.31
Rate for 2025-2026 **	2.88*	14.35*	14.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41140  
Form R0418**

Kelloggsville Public Schools  
242 52ND ST SE  
GRAND RAPIDS, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,075,708.60	3,969,222.64	3,969,222.64
2021-2022 Fixed Carry Forward	-157,053.60	-169,491.96	-169,491.96
Total Indirect Costs	1,232,762.20	4,138,714.60	4,138,714.60
2021-2022 Direct Costs	31,844,673.53	28,951,159.49	28,951,159.49
2023-2024 Rate	3.87*	14.30*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,881,942.40	29,995,278.91	29,995,278.91
Indirect costs based on rate ** multiplied by actual direct costs	1,272,531.17	4,289,324.88	4,289,324.88
2023-2024 Actual Indirect Costs	1,510,644.94	4,397,308.43	4,397,308.43
2021-2022 Fixed Carry Forward	-157,053.60	-169,491.96	-169,491.96
Total Indirect Costs	1,667,698.54	4,566,800.39	4,566,800.39
Over/(Under) Recovery	-395,167.37	-277,475.51	-277,475.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,510,644.94	4,397,308.43	4,397,308.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-395,167.37	-277,475.51	-277,475.51
Total Projected Indirect 2025-2026 (Numerator)	1,905,812.31	4,674,783.94	4,674,783.94
Direct Costs	32,881,942.40	29,995,278.91	29,995,278.91
Rate for 2025-2026 **	5.80*	15.59*	15.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41145  
Form R0418**

Kenowa Hills Public Schools  
2325 4 MILE RD NW  
GRAND RAPIDS, MI 49544

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,356,664.72	4,610,774.93	4,610,774.93
2021-2022 Fixed Carry Forward	453,396.79	310,272.20	303,634.07
Total Indirect Costs	903,267.93	4,300,502.73	4,307,140.86
2021-2022 Direct Costs	39,191,093.47	36,917,082.72	36,917,082.72
2023-2024 Rate	2.30*	11.65*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,171,654.84	43,069,374.60	43,069,374.60
Indirect costs based on rate ** multiplied by actual direct costs	1,061,948.06	5,017,582.14	5,026,196.02
2023-2024 Actual Indirect Costs	1,726,364.21	4,828,644.45	4,828,644.45
2021-2022 Fixed Carry Forward	453,396.79	310,272.20	303,634.07
Total Indirect Costs	1,272,967.42	4,518,372.25	4,525,010.38
Over/(Under) Recovery	-211,019.36	499,209.89	501,185.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,726,364.21	4,828,644.45	4,828,644.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-211,019.36	499,209.89	501,185.64
Total Projected Indirect 2025-2026 (Numerator)	1,937,383.57	4,329,434.56	4,327,458.81
Direct Costs	46,171,654.84	43,069,374.60	43,069,374.60
Rate for 2025-2026 **	4.20*	10.05*	10.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41150  
Form R0418**

Kent City Community Schools  
200 N CLOVER ST  
KENT CITY, MI 49330

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	583,311.25	1,728,208.60	1,728,208.60
2021-2022 Fixed Carry Forward	-140,008.90	-43,855.01	-44,605.43
Total Indirect Costs	723,320.15	1,772,063.61	1,772,814.03
2021-2022 Direct Costs	16,386,018.05	15,241,120.70	15,241,120.70
2023-2024 Rate	4.41*	11.63*	11.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,903,668.14	17,116,939.54	17,116,939.54
Indirect costs based on rate ** multiplied by actual direct costs	833,651.76	1,990,700.07	1,990,700.07
2023-2024 Actual Indirect Costs	594,889.13	2,381,617.73	2,381,617.73
2021-2022 Fixed Carry Forward	-140,008.90	-43,855.01	-44,605.43
Total Indirect Costs	734,898.03	2,425,472.74	2,426,223.16
Over/(Under) Recovery	98,753.73	-434,772.67	-435,523.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	594,889.13	2,381,617.73	2,381,617.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	98,753.73	-434,772.67	-435,523.09
Total Projected Indirect 2025-2026 (Numerator)	496,135.40	2,816,390.40	2,817,140.82
Direct Costs	18,903,668.14	17,116,939.54	17,116,939.54
Rate for 2025-2026 **	2.62*	16.45*	16.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41160  
Form R0418**

Kentwood Public Schools  
5820 EASTERN AVE SE  
GRAND RAPIDS, MI 49508

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,320,234.62	16,333,215.81	16,333,215.81
2021-2022 Fixed Carry Forward	-622,222.44	-1,852,260.43	-1,893,986.01
Total Indirect Costs	4,942,457.06	18,185,476.24	18,227,201.82
2021-2022 Direct Costs	114,975,681.11	103,435,395.55	103,435,395.55
2023-2024 Rate	4.30*	17.58*	17.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	141,976,449.94	128,213,726.67	128,213,726.67
Indirect costs based on rate ** multiplied by actual direct costs	6,104,987.35	19,232,059.00	22,591,258.64
2023-2024 Actual Indirect Costs	5,327,243.42	19,904,119.95	19,904,119.95
2021-2022 Fixed Carry Forward	-622,222.44	-1,852,260.43	-1,893,986.01
Total Indirect Costs	5,949,465.86	21,756,380.38	21,798,105.96
Over/(Under) Recovery	155,521.49	0.00	793,152.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,327,243.42	19,904,119.95	19,904,119.95
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	155,521.49	0.00	793,152.68
Total Projected Indirect 2025-2026 (Numerator)	5,171,721.93	19,904,119.95	19,110,967.27
Direct Costs	141,976,449.94	128,213,726.67	128,213,726.67
Rate for 2025-2026 **	3.64*	15.52*	14.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41170  
Form R0418**

Lowell Area Schools  
300 HIGH ST  
LOWELL, MI 49331

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,288,973.30	5,661,145.67	5,661,145.67
2021-2022 Fixed Carry Forward	195,983.67	-65,704.89	-66,896.82
Total Indirect Costs	1,092,989.63	5,726,850.56	5,728,042.49
2021-2022 Direct Costs	43,651,628.54	39,006,166.92	39,006,166.92
2023-2024 Rate	2.50*	14.68*	14.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	48,614,836.95	43,721,523.37	43,721,523.37
Indirect costs based on rate ** multiplied by actual direct costs	1,215,370.92	6,418,319.63	6,418,319.63
2023-2024 Actual Indirect Costs	1,341,896.75	6,025,393.32	6,025,393.32
2021-2022 Fixed Carry Forward	195,983.67	-65,704.89	-66,896.82
Total Indirect Costs	1,145,913.08	6,091,098.21	6,092,290.14
Over/(Under) Recovery	69,457.84	327,221.42	326,029.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,341,896.75	6,025,393.32	6,025,393.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	69,457.84	327,221.42	326,029.49
Total Projected Indirect 2025-2026 (Numerator)	1,272,438.91	5,698,171.90	5,699,363.83
Direct Costs	48,614,836.95	43,721,523.37	43,721,523.37
Rate for 2025-2026 **	2.62*	13.03*	13.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41210  
Form R0418**

Rockford Public Schools  
350 N MAIN ST  
ROCKFORD, MI 49341

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,669,502.36	12,610,923.72	12,610,923.72
2021-2022 Fixed Carry Forward	230,072.98	-426,923.71	-433,992.76
Total Indirect Costs	3,439,429.38	13,037,847.43	13,044,916.48
2021-2022 Direct Costs	96,055,441.83	86,842,480.47	86,842,480.47
2023-2024 Rate	3.58*	15.01*	15.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	113,264,122.16	102,512,146.97	102,512,146.97
Indirect costs based on rate ** multiplied by actual direct costs	4,054,855.57	15,376,822.05	15,397,324.47
2023-2024 Actual Indirect Costs	4,610,631.46	15,102,529.65	15,102,529.65
2021-2022 Fixed Carry Forward	230,072.98	-426,923.71	-433,992.76
Total Indirect Costs	4,380,558.48	15,529,453.36	15,536,522.41
Over/(Under) Recovery	-325,702.91	0.00	-139,197.94

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,610,631.46	15,102,529.65	15,102,529.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-325,702.91	0.00	-139,197.94
Total Projected Indirect 2025-2026 (Numerator)	4,936,334.37	15,102,529.65	15,241,727.59
Direct Costs	113,264,122.16	102,512,146.97	102,512,146.97
Rate for 2025-2026 **	4.36*	14.73*	14.87**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41240  
Form R0418**

Sparta Area Schools  
465 S UNION ST  
SPARTA, MI 49345

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,129,322.97	4,061,973.85	4,061,973.85
2021-2022 Fixed Carry Forward	-52,543.73	-636,027.44	-636,027.44
Total Indirect Costs	1,181,866.70	4,698,001.29	4,698,001.29
2021-2022 Direct Costs	32,344,013.19	29,411,362.31	29,411,362.31
2023-2024 Rate	3.65*	15.97*	15.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,405,962.21	35,277,917.95	35,277,917.95
Indirect costs based on rate ** multiplied by actual direct costs	1,401,817.62	5,291,687.69	5,633,883.50
2023-2024 Actual Indirect Costs	1,038,117.29	4,166,161.55	4,166,161.55
2021-2022 Fixed Carry Forward	-52,543.73	-636,027.44	-636,027.44
Total Indirect Costs	1,090,661.02	4,802,188.99	4,802,188.99
Over/(Under) Recovery	311,156.60	0.00	831,694.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,038,117.29	4,166,161.55	4,166,161.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	311,156.60	0.00	831,694.51
Total Projected Indirect 2025-2026 (Numerator)	726,960.69	4,166,161.55	3,334,467.04
Direct Costs	38,405,962.21	35,277,917.95	35,277,917.95
Rate for 2025-2026 **	1.89*	11.81*	9.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41900  
Form R0418**

Covenant High School Grand Rapids  
50 ANTOINE ST SW  
GRAND RAPIDS, MI 49507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	91,947.49	259,751.40	259,751.40
2021-2022 Fixed Carry Forward	75,142.56	0.00	0.00
Total Indirect Costs	16,804.93	259,751.40	259,751.40
2021-2022 Direct Costs	2,789,790.89	2,621,986.98	2,621,986.98
2023-2024 Rate	0.60*	9.91*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,831,288.00	2,414,714.00	2,414,714.00
Indirect costs based on rate ** multiplied by actual direct costs	16,987.73	239,298.16	239,298.16
2023-2024 Actual Indirect Costs	235,910.00	652,484.00	652,484.00
2021-2022 Fixed Carry Forward	75,142.56	0.00	0.00
Total Indirect Costs	160,767.44	652,484.00	652,484.00
Over/(Under) Recovery	-143,779.71	-413,185.84	-413,185.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	235,910.00	652,484.00	652,484.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-143,779.71	-413,185.84	-413,185.84
Total Projected Indirect 2025-2026 (Numerator)	379,689.71	1,065,669.84	1,065,669.84
Direct Costs	2,831,288.00	2,414,714.00	2,414,714.00
Rate for 2025-2026 **	13.41*	44.13*	44.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41901  
Form R0418**

New Branches Charter Academy  
3662 Poinsettia Ave SE  
Grand Rapids, MI 49508

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	92,163.16	399,845.77	399,845.77
2021-2022 Fixed Carry Forward	16,563.15	12,908.25	13,006.35
Total Indirect Costs	75,600.01	386,937.52	386,839.42
2021-2022 Direct Costs	4,115,885.45	3,808,202.84	3,808,202.84
2023-2024 Rate	1.84*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,774,048.27	4,386,116.62	4,386,116.62
Indirect costs based on rate ** multiplied by actual direct costs	87,842.49	445,629.45	445,629.45
2023-2024 Actual Indirect Costs	105,616.21	493,547.86	493,547.86
2021-2022 Fixed Carry Forward	16,563.15	12,908.25	13,006.35
Total Indirect Costs	89,053.06	480,639.61	480,541.51
Over/(Under) Recovery	-1,210.57	-35,010.16	-34,912.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	105,616.21	493,547.86	493,547.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,210.57	-35,010.16	-34,912.06
Total Projected Indirect 2025-2026 (Numerator)	106,826.78	528,558.02	528,459.92
Direct Costs	4,774,048.27	4,386,116.62	4,386,116.62
Rate for 2025-2026 **	2.24*	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 2025-2026 Indirect Cost Rates  
School District 41904  
Form R0418**

West MI Academy of Environmental Science  
4463 LEONARD ST NW  
GRAND RAPIDS, MI 49534

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	46,190.82	587,962.55	587,962.55
2021-2022 Fixed Carry Forward	-16,626.56	26,309.84	26,389.74
Total Indirect Costs	62,817.38	561,652.71	561,572.81
2021-2022 Direct Costs	8,020,732.64	7,478,960.91	7,478,960.91
2023-2024 Rate	0.78*	7.51*	7.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,510,033.89	7,928,684.07	7,928,684.07
Indirect costs based on rate ** multiplied by actual direct costs	66,378.26	595,444.17	595,444.17
2023-2024 Actual Indirect Costs	39,945.72	621,295.54	621,295.54
2021-2022 Fixed Carry Forward	-16,626.56	26,309.84	26,389.74
Total Indirect Costs	56,572.28	594,985.70	594,905.80
Over/(Under) Recovery	9,805.98	458.47	538.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	39,945.72	621,295.54	621,295.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,805.98	458.47	538.37
Total Projected Indirect 2025-2026 (Numerator)	30,139.74	620,837.07	620,757.17
Direct Costs	8,510,033.89	7,928,684.07	7,928,684.07
Rate for 2025-2026 **	0.35*	7.83*	7.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41905  
Form R0418**

Excel Charter Academy  
4201 BRETON RD SE  
GRAND RAPIDS, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	842,593.00	2,087,752.00	2,087,752.00
2021-2022 Fixed Carry Forward	-164,881.58	0.00	0.00
Total Indirect Costs	1,007,474.58	2,087,752.00	2,087,752.00
2021-2022 Direct Costs	8,024,351.00	6,779,192.00	6,779,192.00
2023-2024 Rate	12.56*	30.80*	30.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,722,674.00	7,407,347.00	7,407,347.00
Indirect costs based on rate ** multiplied by actual direct costs	1,095,567.85	1,111,102.05	1,851,836.75
2023-2024 Actual Indirect Costs	980,989.00	2,296,316.00	2,296,316.00
2021-2022 Fixed Carry Forward	-164,881.58	0.00	0.00
Total Indirect Costs	1,145,870.58	2,296,316.00	2,296,316.00
Over/(Under) Recovery	-50,302.73	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	980,989.00	2,296,316.00	2,296,316.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,302.73	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,031,291.73	2,296,316.00	2,296,316.00
Direct Costs	8,722,674.00	7,407,347.00	7,407,347.00
Rate for 2025-2026 **	11.82*	31.00*	31.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41908  
Form R0418**

Byron Center Charter School  
9930 BURLINGAME AVE SW  
BYRON CENTER, MI 49315

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	131,778.23	296,167.76	296,167.76
2021-2022 Fixed Carry Forward	-73,910.83	-83,081.52	-83,204.32
Total Indirect Costs	205,689.06	379,249.28	379,372.08
2021-2022 Direct Costs	1,984,819.88	1,820,430.35	1,820,430.35
2023-2024 Rate	10.36*	20.83*	20.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,232,369.06	2,056,560.34	2,056,560.34
Indirect costs based on rate ** multiplied by actual direct costs	231,273.43	308,484.05	428,587.17
2023-2024 Actual Indirect Costs	67,459.00	243,267.72	243,267.72
2021-2022 Fixed Carry Forward	-73,910.83	-83,081.52	-83,204.32
Total Indirect Costs	141,369.83	326,349.24	326,472.04
Over/(Under) Recovery	89,903.60	0.00	102,115.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	67,459.00	243,267.72	243,267.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	89,903.60	0.00	102,115.13
Total Projected Indirect 2025-2026 (Numerator)	-22,444.60	243,267.72	141,152.59
Direct Costs	2,232,369.06	2,056,560.34	2,056,560.34
Rate for 2025-2026 **	0.00*	11.83*	6.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41909  
Form R0418**

Vista Charter Academy  
711 32ND ST SE  
GRAND RAPIDS, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	230,763.00	1,423,702.00	1,423,702.00
2021-2022 Fixed Carry Forward	208,660.26	0.00	0.00
Total Indirect Costs	22,102.74	1,423,702.00	1,423,702.00
2021-2022 Direct Costs	7,716,997.00	6,524,058.00	6,524,058.00
2023-2024 Rate	0.29*	21.82*	21.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,184,646.00	7,895,276.00	7,895,276.00
Indirect costs based on rate ** multiplied by actual direct costs	26,635.47	1,184,291.40	1,722,749.22
2023-2024 Actual Indirect Costs	309,837.00	1,599,207.00	1,599,207.00
2021-2022 Fixed Carry Forward	208,660.26	0.00	0.00
Total Indirect Costs	101,176.74	1,599,207.00	1,599,207.00
Over/(Under) Recovery	-74,541.27	0.00	123,542.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	309,837.00	1,599,207.00	1,599,207.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-74,541.27	0.00	123,542.22
Total Projected Indirect 2025-2026 (Numerator)	384,378.27	1,599,207.00	1,475,664.78
Direct Costs	9,184,646.00	7,895,276.00	7,895,276.00
Rate for 2025-2026 **	4.19*	20.26*	18.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41910  
Form R0418**

Vanguard Charter Academy  
1620 52ND ST SW  
WYOMING, MI 49519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	728,477.00	1,984,710.00	1,984,710.00
2021-2022 Fixed Carry Forward	-105,745.34	0.00	0.00
Total Indirect Costs	834,222.34	1,984,710.00	1,984,710.00
2021-2022 Direct Costs	7,843,400.00	6,587,167.00	6,587,167.00
2023-2024 Rate	10.64*	30.13*	30.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,585,970.00	7,199,247.00	7,199,247.00
Indirect costs based on rate ** multiplied by actual direct costs	913,547.21	1,079,887.05	1,799,811.75
2023-2024 Actual Indirect Costs	990,300.00	2,377,023.00	2,377,023.00
2021-2022 Fixed Carry Forward	-105,745.34	0.00	0.00
Total Indirect Costs	1,096,045.34	2,377,023.00	2,377,023.00
Over/(Under) Recovery	-182,498.13	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	990,300.00	2,377,023.00	2,377,023.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-182,498.13	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,172,798.13	2,377,023.00	2,377,023.00
Direct Costs	8,585,970.00	7,199,247.00	7,199,247.00
Rate for 2025-2026 **	13.66*	33.02*	33.02**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41911  
Form R0418**

Flat River Academy  
9481 JORDAN RD  
Greenville, MI 48838

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,117.40	244,769.10	244,769.10
2021-2022 Fixed Carry Forward	1,089.36	-80,491.70	-89,255.29
Total Indirect Costs	2,028.04	325,260.80	334,024.39
2021-2022 Direct Costs	1,502,414.55	1,260,762.85	1,260,762.85
2023-2024 Rate	0.13*	25.80*	26.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,601,225.44	1,422,337.92	1,422,337.92
Indirect costs based on rate ** multiplied by actual direct costs	2,081.59	213,350.69	355,584.48
2023-2024 Actual Indirect Costs	3,157.13	182,044.65	182,044.65
2021-2022 Fixed Carry Forward	1,089.36	-80,491.70	-89,255.29
Total Indirect Costs	2,067.77	262,536.35	271,299.94
Over/(Under) Recovery	13.82	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,157.13	182,044.65	182,044.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13.82	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	3,143.31	182,044.65	182,044.65
Direct Costs	1,601,225.44	1,422,337.92	1,422,337.92
Rate for 2025-2026 **	0.20*	12.80*	12.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41914  
Form R0418**

Knapp Charter Academy  
1759 LEFFINGWELL AVE NE  
GRAND RAPIDS, MI 49525

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	467,727.00	1,591,692.00	1,591,692.00
2021-2022 Fixed Carry Forward	74,774.98	0.00	0.00
Total Indirect Costs	392,952.02	1,591,692.00	1,591,692.00
2021-2022 Direct Costs	7,369,475.00	6,245,510.00	6,245,510.00
2023-2024 Rate	5.33*	25.49*	25.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,095,441.00	5,920,011.00	5,920,011.00
Indirect costs based on rate ** multiplied by actual direct costs	378,187.01	888,001.65	1,480,002.75
2023-2024 Actual Indirect Costs	222,651.00	1,398,081.00	1,398,081.00
2021-2022 Fixed Carry Forward	74,774.98	0.00	0.00
Total Indirect Costs	147,876.02	1,398,081.00	1,398,081.00
Over/(Under) Recovery	230,310.99	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	222,651.00	1,398,081.00	1,398,081.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	230,310.99	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-7,659.99	1,398,081.00	1,398,081.00
Direct Costs	7,095,441.00	5,920,011.00	5,920,011.00
Rate for 2025-2026 **	0.00*	23.62*	23.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41915  
Form R0418**

Walker Charter Academy  
1801 3 MILE RD NW  
GRAND RAPIDS, MI 49544

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	662,193.00	1,731,063.00	1,731,063.00
2021-2022 Fixed Carry Forward	-175,021.49	0.00	0.00
Total Indirect Costs	837,214.49	1,731,063.00	1,731,063.00
2021-2022 Direct Costs	7,346,861.00	6,277,991.00	6,277,991.00
2023-2024 Rate	11.40*	27.57*	27.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,913,428.00	6,785,251.00	6,785,251.00
Indirect costs based on rate ** multiplied by actual direct costs	902,130.79	1,017,787.65	1,696,312.75
2023-2024 Actual Indirect Costs	702,007.00	1,830,184.00	1,830,184.00
2021-2022 Fixed Carry Forward	-175,021.49	0.00	0.00
Total Indirect Costs	877,028.49	1,830,184.00	1,830,184.00
Over/(Under) Recovery	25,102.30	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	702,007.00	1,830,184.00	1,830,184.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,102.30	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	676,904.70	1,830,184.00	1,830,184.00
Direct Costs	7,913,428.00	6,785,251.00	6,785,251.00
Rate for 2025-2026 **	8.55*	26.97*	26.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41916  
Form R0418**

Cross Creek Charter Academy  
7701 KALAMAZOO AVE SE  
BYRON CENTER, MI 49315

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	866,270.00	2,075,079.00	2,075,079.00
2021-2022 Fixed Carry Forward	-65,788.02	0.00	0.00
Total Indirect Costs	932,058.02	2,075,079.00	2,075,079.00
2021-2022 Direct Costs	7,960,599.00	6,751,790.00	6,751,790.00
2023-2024 Rate	11.71*	30.73*	30.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,210,314.00	7,049,075.00	7,049,075.00
Indirect costs based on rate ** multiplied by actual direct costs	961,427.77	1,057,361.25	1,762,268.75
2023-2024 Actual Indirect Costs	943,910.00	2,105,149.00	2,105,149.00
2021-2022 Fixed Carry Forward	-65,788.02	0.00	0.00
Total Indirect Costs	1,009,698.02	2,105,149.00	2,105,149.00
Over/(Under) Recovery	-48,270.25	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	943,910.00	2,105,149.00	2,105,149.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-48,270.25	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	992,180.25	2,105,149.00	2,105,149.00
Direct Costs	8,210,314.00	7,049,075.00	7,049,075.00
Rate for 2025-2026 **	12.08*	29.86*	29.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41917  
Form R0418**

William C. Abney Academy  
1435 FULTON ST E  
GRAND RAPIDS, MI 49503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	114,735.47	502,997.41	502,997.41
2021-2022 Fixed Carry Forward	130,137.11	0.00	438,373.66
Total Indirect Costs	-15,401.64	502,997.41	64,623.75
2021-2022 Direct Costs	5,381,814.89	4,993,552.95	4,993,552.95
2023-2024 Rate	0.00*	10.07*	1.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,931,029.62	4,604,187.66	4,604,187.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	463,641.70	59,394.02
2023-2024 Actual Indirect Costs	170,596.77	497,438.73	497,438.73
2021-2022 Fixed Carry Forward	130,137.11	0.00	438,373.66
Total Indirect Costs	40,459.66	497,438.73	59,065.07
Over/(Under) Recovery	0.00	-33,797.03	328.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	170,596.77	497,438.73	497,438.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-33,797.03	328.95
Total Projected Indirect 2025-2026 (Numerator)	170,596.77	531,235.76	497,109.78
Direct Costs	4,931,029.62	4,604,187.66	4,604,187.66
Rate for 2025-2026 **	3.46*	11.54*	10.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41918  
Form R0418**

Creative Technologies Academy  
350 PINE ST  
CEDAR SPRINGS, MI 49319

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	283,541.69	663,080.16	663,080.16
2021-2022 Fixed Carry Forward	-74,294.02	0.00	-126,701.09
Total Indirect Costs	357,835.71	663,080.16	789,781.25
2021-2022 Direct Costs	3,184,886.25	2,805,347.78	2,805,347.78
2023-2024 Rate	11.24*	23.64*	28.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,786,569.64	3,242,119.16	3,242,119.16
Indirect costs based on rate ** multiplied by actual direct costs	425,610.43	486,317.87	810,529.79
2023-2024 Actual Indirect Costs	392,833.44	937,283.92	937,283.92
2021-2022 Fixed Carry Forward	-74,294.02	0.00	-126,701.09
Total Indirect Costs	467,127.46	937,283.92	1,063,985.01
Over/(Under) Recovery	-41,517.03	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	392,833.44	937,283.92	937,283.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-41,517.03	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	434,350.47	937,283.92	937,283.92
Direct Costs	3,786,569.64	3,242,119.16	3,242,119.16
Rate for 2025-2026 **	11.47*	28.91*	28.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41919  
Form R0418**

Ridge Park Charter Academy  
4120 CAMELOT RIDGE DR SE  
GRAND RAPIDS, MI 49546

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,832.00	1,734,104.00	1,734,104.00
2021-2022 Fixed Carry Forward	10,172.33	0.00	0.00
Total Indirect Costs	248,659.67	1,734,104.00	1,734,104.00
2021-2022 Direct Costs	7,037,977.00	5,562,705.00	5,562,705.00
2023-2024 Rate	3.53*	31.17*	31.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,418,285.00	5,990,554.00	5,990,554.00
Indirect costs based on rate ** multiplied by actual direct costs	261,865.46	898,583.10	1,497,638.50
2023-2024 Actual Indirect Costs	191,052.00	1,618,783.00	1,618,783.00
2021-2022 Fixed Carry Forward	10,172.33	0.00	0.00
Total Indirect Costs	180,879.67	1,618,783.00	1,618,783.00
Over/(Under) Recovery	80,985.79	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	191,052.00	1,618,783.00	1,618,783.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	80,985.79	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	110,066.21	1,618,783.00	1,618,783.00
Direct Costs	7,418,285.00	5,990,554.00	5,990,554.00
Rate for 2025-2026 **	1.48*	27.02*	27.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41920  
Form R0418**

Chandler Woods Charter Academy  
6895 SAMRICK AVE NE  
BELMONT, MI 49306

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	746,580.00	1,826,853.00	1,826,853.00
2021-2022 Fixed Carry Forward	32,377.70	0.00	0.00
Total Indirect Costs	714,202.30	1,826,853.00	1,826,853.00
2021-2022 Direct Costs	7,162,342.00	6,082,069.00	6,082,069.00
2023-2024 Rate	9.97*	30.04*	30.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,730,091.00	6,500,715.00	6,500,715.00
Indirect costs based on rate ** multiplied by actual direct costs	770,690.07	975,107.25	1,625,178.75
2023-2024 Actual Indirect Costs	917,482.00	2,146,858.00	2,146,858.00
2021-2022 Fixed Carry Forward	32,377.70	0.00	0.00
Total Indirect Costs	885,104.30	2,146,858.00	2,146,858.00
Over/(Under) Recovery	-114,414.23	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	917,482.00	2,146,858.00	2,146,858.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-114,414.23	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,031,896.23	2,146,858.00	2,146,858.00
Direct Costs	7,730,091.00	6,500,715.00	6,500,715.00
Rate for 2025-2026 **	13.35*	33.02*	33.02**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41921  
Form R0418**

Grand Rapids Child Discovery Center  
409 Lafayette Ave SE  
GRAND RAPIDS, MI 49503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	139,489.00	288,860.00	288,860.00
2021-2022 Fixed Carry Forward	-60,363.51	-44,351.24	-44,206.34
Total Indirect Costs	199,852.51	333,211.24	333,066.34
2021-2022 Direct Costs	2,784,324.00	2,634,953.00	2,634,953.00
2023-2024 Rate	7.18*	12.65*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,484,138.00	3,303,090.00	3,303,090.00
Indirect costs based on rate ** multiplied by actual direct costs	250,161.11	417,840.89	417,510.58
2023-2024 Actual Indirect Costs	153,742.00	334,790.00	334,790.00
2021-2022 Fixed Carry Forward	-60,363.51	-44,351.24	-44,206.34
Total Indirect Costs	214,105.51	379,141.24	378,996.34
Over/(Under) Recovery	36,055.60	38,699.65	38,514.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	153,742.00	334,790.00	334,790.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,055.60	38,699.65	38,514.24
Total Projected Indirect 2025-2026 (Numerator)	117,686.40	296,090.35	296,275.76
Direct Costs	3,484,138.00	3,303,090.00	3,303,090.00
Rate for 2025-2026 **	3.38*	8.96*	8.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41922  
Form R0418**

Lighthouse Academy  
3300 36TH ST SE  
Grand Rapids, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	402,125.00	883,735.00	883,735.00
2021-2022 Fixed Carry Forward	119,672.62	0.00	154,741.66
Total Indirect Costs	282,452.38	883,735.00	728,993.34
2021-2022 Direct Costs	5,878,795.00	5,397,185.00	5,397,185.00
2023-2024 Rate	4.80*	16.37*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,908,065.00	7,505,399.00	7,505,399.00
Indirect costs based on rate ** multiplied by actual direct costs	379,587.12	1,125,809.85	1,013,979.40
2023-2024 Actual Indirect Costs	578,132.00	980,798.00	980,798.00
2021-2022 Fixed Carry Forward	119,672.62	0.00	154,741.66
Total Indirect Costs	458,459.38	980,798.00	826,056.34
Over/(Under) Recovery	-78,872.26	0.00	187,923.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	578,132.00	980,798.00	980,798.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-78,872.26	0.00	187,923.06
Total Projected Indirect 2025-2026 (Numerator)	657,004.26	980,798.00	792,874.94
Direct Costs	7,908,065.00	7,505,399.00	7,505,399.00
Rate for 2025-2026 **	8.31*	13.07*	10.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41923  
Form R0418**

Wellspring Preparatory High School  
1031 PAGE ST NE  
GRAND RAPIDS, MI 49505

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	181,727.00	1,234,012.00	1,234,012.00
2021-2022 Fixed Carry Forward	-104,963.77	0.00	0.00
Total Indirect Costs	286,690.77	1,234,012.00	1,234,012.00
2021-2022 Direct Costs	4,489,078.00	3,436,793.00	3,436,793.00
2023-2024 Rate	6.39*	35.91*	35.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,784,785.00	3,613,350.00	3,613,350.00
Indirect costs based on rate ** multiplied by actual direct costs	305,747.76	542,002.50	903,337.50
2023-2024 Actual Indirect Costs	158,993.00	1,330,428.00	1,330,428.00
2021-2022 Fixed Carry Forward	-104,963.77	0.00	0.00
Total Indirect Costs	263,956.77	1,330,428.00	1,330,428.00
Over/(Under) Recovery	41,790.99	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	158,993.00	1,330,428.00	1,330,428.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,790.99	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	117,202.01	1,330,428.00	1,330,428.00
Direct Costs	4,784,785.00	3,613,350.00	3,613,350.00
Rate for 2025-2026 **	2.45*	36.82*	36.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41924  
Form R0418**

West Michigan Aviation Academy  
5363 44TH ST SE  
Grand Rapids, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	152,366.00	787,577.00	787,577.00
2021-2022 Fixed Carry Forward	-9,040.44	-102,141.15	-102,396.63
Total Indirect Costs	161,406.44	889,718.15	889,973.63
2021-2022 Direct Costs	5,796,317.00	5,161,106.00	5,161,106.00
2023-2024 Rate	2.78*	17.24*	17.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,815,829.00	6,077,803.00	6,077,803.00
Indirect costs based on rate ** multiplied by actual direct costs	189,480.05	911,670.45	1,047,813.24
2023-2024 Actual Indirect Costs	107,933.00	845,959.00	845,959.00
2021-2022 Fixed Carry Forward	-9,040.44	-102,141.15	-102,396.63
Total Indirect Costs	116,973.44	948,100.15	948,355.63
Over/(Under) Recovery	72,506.61	0.00	99,457.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	107,933.00	845,959.00	845,959.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	72,506.61	0.00	99,457.61
Total Projected Indirect 2025-2026 (Numerator)	35,426.39	845,959.00	746,501.39
Direct Costs	6,815,829.00	6,077,803.00	6,077,803.00
Rate for 2025-2026 **	0.52*	13.92*	12.28**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41925  
Form R0418**

Michigan Virtual Charter Academy  
1620 E ELZA AVE  
HAZEL PARK, MI 48030

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,764,294.00	1,936,218.00	1,936,218.00
2021-2022 Fixed Carry Forward	-9,105.72	24,388.51	24,388.51
Total Indirect Costs	1,773,399.72	1,911,829.49	1,911,829.49
2021-2022 Direct Costs	27,826,088.27	27,654,164.27	27,654,164.27
2023-2024 Rate	6.37*	6.91*	6.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,259,094.64	31,027,738.60	31,027,738.60
Indirect costs based on rate ** multiplied by actual direct costs	1,991,204.33	2,144,016.74	2,144,016.74
2023-2024 Actual Indirect Costs	1,852,143.79	2,083,499.83	2,083,499.83
2021-2022 Fixed Carry Forward	-9,105.72	24,388.51	24,388.51
Total Indirect Costs	1,861,249.51	2,059,111.32	2,059,111.32
Over/(Under) Recovery	129,954.82	84,905.42	84,905.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,852,143.79	2,083,499.83	2,083,499.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	129,954.82	84,905.42	84,905.42
Total Projected Indirect 2025-2026 (Numerator)	1,722,188.97	1,998,594.41	1,998,594.41
Direct Costs	31,259,094.64	31,027,738.60	31,027,738.60
Rate for 2025-2026 **	5.51*	6.44*	6.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41926  
Form R0418**

Hope Academy of West Michigan  
240 BROWN ST SE  
Grand Rapids, MI 49507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	284,898.00	634,153.00	634,153.00
2021-2022 Fixed Carry Forward	24,201.07	0.00	153,992.63
Total Indirect Costs	260,696.93	634,153.00	480,160.37
2021-2022 Direct Costs	4,567,205.00	4,217,950.00	4,217,950.00
2023-2024 Rate	5.71*	15.03*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,334,896.00	3,951,893.00	3,951,893.00
Indirect costs based on rate ** multiplied by actual direct costs	247,522.56	592,783.95	449,725.42
2023-2024 Actual Indirect Costs	277,801.00	660,804.00	660,804.00
2021-2022 Fixed Carry Forward	24,201.07	0.00	153,992.63
Total Indirect Costs	253,599.93	660,804.00	506,811.37
Over/(Under) Recovery	-6,077.37	0.00	-57,085.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	277,801.00	660,804.00	660,804.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-6,077.37	0.00	-57,085.95
Total Projected Indirect 2025-2026 (Numerator)	283,878.37	660,804.00	717,889.95
Direct Costs	4,334,896.00	3,951,893.00	3,951,893.00
Rate for 2025-2026 **	6.55*	16.72*	18.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41928  
Form R0418**

River City Scholars Charter Academy  
944 EVERGREEN ST SE  
Grand Rapids, MI 49507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	223,320.00	1,675,350.00	1,675,350.00
2021-2022 Fixed Carry Forward	184.96	0.00	0.00
Total Indirect Costs	223,135.04	1,675,350.00	1,675,350.00
2021-2022 Direct Costs	6,180,285.00	4,728,255.00	4,728,255.00
2023-2024 Rate	3.61*	35.43*	35.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,390,063.00	4,937,215.00	4,937,215.00
Indirect costs based on rate ** multiplied by actual direct costs	230,681.27	740,582.25	1,234,303.75
2023-2024 Actual Indirect Costs	184,144.00	1,636,992.00	1,636,992.00
2021-2022 Fixed Carry Forward	184.96	0.00	0.00
Total Indirect Costs	183,959.04	1,636,992.00	1,636,992.00
Over/(Under) Recovery	46,722.23	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	184,144.00	1,636,992.00	1,636,992.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	46,722.23	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	137,421.77	1,636,992.00	1,636,992.00
Direct Costs	6,390,063.00	4,937,215.00	4,937,215.00
Rate for 2025-2026 **	2.15*	33.16*	33.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41929  
Form R0418**

NexTech High School  
801 BROADWAY AVE NW STE 225  
GRAND RAPIDS, MI 49504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,309.00	2,064,351.00	2,064,351.00
2021-2022 Fixed Carry Forward	16,712.78	0.00	0.00
Total Indirect Costs	-9,403.78	2,064,351.00	2,064,351.00
2021-2022 Direct Costs	3,119,712.00	1,062,670.00	1,062,670.00
2023-2024 Rate	0.00*	194.26*	194.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,521,560.00	1,389,091.00	1,389,091.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	208,363.65	347,272.75
2023-2024 Actual Indirect Costs	14,057.00	146,526.00	146,526.00
2021-2022 Fixed Carry Forward	16,712.78	0.00	0.00
Total Indirect Costs	-2,655.78	146,526.00	146,526.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	14,057.00	146,526.00	146,526.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	14,057.00	146,526.00	146,526.00
Direct Costs	1,521,560.00	1,389,091.00	1,389,091.00
Rate for 2025-2026 **	0.92*	10.55*	10.55**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41930  
Form R0418**

Grand River Preparatory High School  
650 52ND ST SE  
Kentwood, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	514,595.00	1,743,504.00	1,743,504.00
2021-2022 Fixed Carry Forward	-324,998.47	0.00	0.00
Total Indirect Costs	839,593.47	1,743,504.00	1,743,504.00
2021-2022 Direct Costs	6,304,417.00	5,075,508.00	5,075,508.00
2023-2024 Rate	13.32*	34.35*	34.35**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,238,826.00	5,853,594.00	5,853,594.00
Indirect costs based on rate ** multiplied by actual direct costs	964,211.62	878,039.10	1,463,398.50
2023-2024 Actual Indirect Costs	153,544.00	1,538,776.00	1,538,776.00
2021-2022 Fixed Carry Forward	-324,998.47	0.00	0.00
Total Indirect Costs	478,542.47	1,538,776.00	1,538,776.00
Over/(Under) Recovery	485,669.15	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	153,544.00	1,538,776.00	1,538,776.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	485,669.15	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-332,125.15	1,538,776.00	1,538,776.00
Direct Costs	7,238,826.00	5,853,594.00	5,853,594.00
Rate for 2025-2026 **	0.00*	26.29*	26.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41931  
Form R0418**

PrepNet Virtual Academy  
3850 BROADMOOR AVE SE  
GRAND RAPIDS, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	764,354.00	891,722.00	891,722.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	764,354.00	891,722.00	891,722.00
2021-2022 Direct Costs	10,488,348.00	10,360,980.00	10,360,980.00
2023-2024 Rate	7.29*	8.61*	8.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,505,230.00	12,418,518.00	12,418,518.00
Indirect costs based on rate ** multiplied by actual direct costs	911,631.27	1,069,234.40	1,069,234.40
2023-2024 Actual Indirect Costs	1,238,898.00	1,325,610.00	1,325,610.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,238,898.00	1,325,610.00	1,325,610.00
Over/(Under) Recovery	-327,266.73	-256,375.60	-256,375.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,238,898.00	1,325,610.00	1,325,610.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-327,266.73	-256,375.60	-256,375.60
Total Projected Indirect 2025-2026 (Numerator)	1,566,164.73	1,581,985.60	1,581,985.60
Direct Costs	12,505,230.00	12,418,518.00	12,418,518.00
Rate for 2025-2026 **	12.52*	12.74*	12.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 41932  
Form R0418**

Gerald Dawkins Academy  
1050 FISK ST SE  
GRAND RAPIDS, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,003,183.03	1,888,174.98	1,888,174.98
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	31,671.31	146,679.36	146,679.36
Total Indirect Costs	31,671.31	146,679.36	146,679.36
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	31,671.31	146,679.36	146,679.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	31,671.31	146,679.36	146,679.36
Direct Costs	2,003,183.03	1,888,174.98	1,888,174.98
Rate for 2025-2026 **	1.58*	7.77*	7.77**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 42030  
Form R0418**

Grant Township S/D #2  
P.O. Box 74  
Copper Harbor, MI 49918

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	15,790.00	15,790.00
2021-2022 Fixed Carry Forward	0.00	1,655.69	1,655.69
Total Indirect Costs	0.00	14,134.31	14,134.31
2021-2022 Direct Costs	224,585.00	208,795.00	208,795.00
2023-2024 Rate	0.00*	6.77*	6.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	237,256.00	218,402.00	218,402.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	14,785.82	14,785.82
2023-2024 Actual Indirect Costs	0.00	18,854.00	18,854.00
2021-2022 Fixed Carry Forward	0.00	1,655.69	1,655.69
Total Indirect Costs	0.00	17,198.31	17,198.31
Over/(Under) Recovery	0.00	-2,412.49	-2,412.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	18,854.00	18,854.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,412.49	-2,412.49
Total Projected Indirect 2025-2026 (Numerator)	0.00	21,266.49	21,266.49
Direct Costs	237,256.00	218,402.00	218,402.00
Rate for 2025-2026 **	0.00*	9.74*	9.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 43040  
Form R0418**

Baldwin Community Schools  
525 4TH ST  
BALDWIN, MI 49304

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	534,916.10	1,451,308.37	1,451,308.37
2021-2022 Fixed Carry Forward	-112,493.85	0.00	35,057.29
Total Indirect Costs	647,409.95	1,451,308.37	1,416,251.08
2021-2022 Direct Costs	9,142,497.94	8,226,105.67	8,226,105.67
2023-2024 Rate	7.08*	17.64*	17.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,079,033.90	9,805,974.83	9,805,974.83
Indirect costs based on rate ** multiplied by actual direct costs	784,395.60	1,470,896.22	1,688,588.87
2023-2024 Actual Indirect Costs	786,483.40	2,059,542.47	2,059,542.47
2021-2022 Fixed Carry Forward	-112,493.85	0.00	35,057.29
Total Indirect Costs	898,977.25	2,059,542.47	2,024,485.18
Over/(Under) Recovery	-114,581.65	0.00	-335,896.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	786,483.40	2,059,542.47	2,059,542.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-114,581.65	0.00	-335,896.31
Total Projected Indirect 2025-2026 (Numerator)	901,065.05	2,059,542.47	2,395,438.78
Direct Costs	11,079,033.90	9,805,974.83	9,805,974.83
Rate for 2025-2026 **	8.13*	21.00*	24.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 44000  
Form R0418**

Lapeer ISD  
1175 S LAPEER RD  
LAPEER, MI 48446

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,810,600.20	2,936,779.32	2,936,779.32
2021-2022 Fixed Carry Forward	284,079.94	0.00	0.00
Total Indirect Costs	1,526,520.26	2,936,779.32	2,936,779.32
2021-2022 Direct Costs	14,327,497.57	13,201,318.45	13,201,318.45
2023-2024 Rate	10.65*	22.25*	22.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,927,944.37	15,350,399.25	15,350,399.25
Indirect costs based on rate ** multiplied by actual direct costs	1,802,826.08	2,302,559.89	3,415,463.83
2023-2024 Actual Indirect Costs	1,880,962.01	3,458,507.13	3,458,507.13
2021-2022 Fixed Carry Forward	284,079.94	0.00	0.00
Total Indirect Costs	1,596,882.07	3,458,507.13	3,458,507.13
Over/(Under) Recovery	205,944.01	0.00	-43,043.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,880,962.01	3,458,507.13	3,458,507.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	205,944.01	0.00	-43,043.30
Total Projected Indirect 2025-2026 (Numerator)	1,675,018.00	3,458,507.13	3,501,550.43
Direct Costs	16,927,944.37	15,350,399.25	15,350,399.25
Rate for 2025-2026 **	9.89*	22.53*	22.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 44010  
Form R0418**

Lapeer Community Schools  
250 2ND ST  
LAPEER, MI 48446

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,092,577.83	6,517,213.30	6,517,213.30
2021-2022 Fixed Carry Forward	-701,671.30	-963,869.17	-963,869.17
Total Indirect Costs	2,794,249.13	7,481,082.47	7,481,082.47
2021-2022 Direct Costs	54,016,676.03	49,349,869.99	49,349,869.99
2023-2024 Rate	5.17*	15.16*	15.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	59,007,519.54	53,976,695.62	53,976,695.62
Indirect costs based on rate ** multiplied by actual direct costs	3,050,688.76	8,096,504.34	8,182,867.06
2023-2024 Actual Indirect Costs	2,443,704.24	7,299,307.44	7,299,307.44
2021-2022 Fixed Carry Forward	-701,671.30	-963,869.17	-963,869.17
Total Indirect Costs	3,145,375.54	8,263,176.61	8,263,176.61
Over/(Under) Recovery	-94,686.78	0.00	-80,309.55

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,443,704.24	7,299,307.44	7,299,307.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-94,686.78	0.00	-80,309.55
Total Projected Indirect 2025-2026 (Numerator)	2,538,391.02	7,299,307.44	7,379,616.99
Direct Costs	59,007,519.54	53,976,695.62	53,976,695.62
Rate for 2025-2026 **	4.30*	13.52*	13.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 44020  
Form R0418**

Almont Community Schools  
4701 HOWLAND RD  
ALMONT, MI 48003

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	637,712.02	1,883,952.68	1,883,952.68
2021-2022 Fixed Carry Forward	72,055.55	37,819.64	38,211.03
Total Indirect Costs	565,656.47	1,846,133.04	1,845,741.65
2021-2022 Direct Costs	15,253,327.56	14,007,086.90	14,007,086.90
2023-2024 Rate	3.71*	13.18*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,336,901.20	16,036,331.77	16,036,331.77
Indirect costs based on rate ** multiplied by actual direct costs	643,199.03	2,113,588.53	2,113,588.53
2023-2024 Actual Indirect Costs	699,897.73	2,000,467.16	2,000,467.16
2021-2022 Fixed Carry Forward	72,055.55	37,819.64	38,211.03
Total Indirect Costs	627,842.18	1,962,647.52	1,962,256.13
Over/(Under) Recovery	15,356.85	150,941.01	151,332.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	699,897.73	2,000,467.16	2,000,467.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	15,356.85	150,941.01	151,332.40
Total Projected Indirect 2025-2026 (Numerator)	684,540.88	1,849,526.15	1,849,134.76
Direct Costs	17,336,901.20	16,036,331.77	16,036,331.77
Rate for 2025-2026 **	3.95*	11.53*	11.53**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 44050  
Form R0418**

Dryden Community Schools  
3866 ROCHESTER RD  
DRYDEN, MI 48428

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	139,373.57	699,338.60	699,338.60
2021-2022 Fixed Carry Forward	1,076.73	-18,994.89	-19,346.17
Total Indirect Costs	138,296.84	718,333.49	718,684.77
2021-2022 Direct Costs	5,663,329.97	5,103,364.94	5,103,364.94
2023-2024 Rate	2.44*	14.08*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,509,020.35	6,791,850.42	6,791,850.42
Indirect costs based on rate ** multiplied by actual direct costs	183,220.10	956,292.54	956,292.54
2023-2024 Actual Indirect Costs	171,008.81	888,178.74	888,178.74
2021-2022 Fixed Carry Forward	1,076.73	-18,994.89	-19,346.17
Total Indirect Costs	169,932.08	907,173.63	907,524.91
Over/(Under) Recovery	13,288.02	49,118.91	48,767.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	171,008.81	888,178.74	888,178.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,288.02	49,118.91	48,767.63
Total Projected Indirect 2025-2026 (Numerator)	157,720.79	839,059.83	839,411.11
Direct Costs	7,509,020.35	6,791,850.42	6,791,850.42
Rate for 2025-2026 **	2.10*	12.35*	12.36**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 44060  
Form R0418**

Imlay City Community Schools  
634 W BORLAND RD  
IMLAY CITY, MI 48444

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	719,797.58	2,635,965.72	2,635,965.72
2021-2022 Fixed Carry Forward	21,331.22	-166,195.01	-166,441.10
Total Indirect Costs	698,466.36	2,802,160.73	2,802,406.82
2021-2022 Direct Costs	23,154,378.35	21,238,210.21	21,238,210.21
2023-2024 Rate	3.02*	13.19*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,600,470.81	23,142,052.43	23,142,052.43
Indirect costs based on rate ** multiplied by actual direct costs	773,134.22	3,052,436.72	3,054,750.92
2023-2024 Actual Indirect Costs	757,144.42	3,215,562.80	3,215,562.80
2021-2022 Fixed Carry Forward	21,331.22	-166,195.01	-166,441.10
Total Indirect Costs	735,813.20	3,381,757.81	3,382,003.90
Over/(Under) Recovery	37,321.02	-329,321.09	-327,252.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	757,144.42	3,215,562.80	3,215,562.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	37,321.02	-329,321.09	-327,252.98
Total Projected Indirect 2025-2026 (Numerator)	719,823.40	3,544,883.89	3,542,815.78
Direct Costs	25,600,470.81	23,142,052.43	23,142,052.43
Rate for 2025-2026 **	2.81*	15.32*	15.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 44090  
Form R0418**

North Branch Area Schools  
P.O. Box 3620  
North Branch, MI 48461

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	789,411.49	2,485,536.85	2,485,536.85
2021-2022 Fixed Carry Forward	-180,017.26	-504,128.27	-504,576.09
Total Indirect Costs	969,428.75	2,989,665.12	2,990,112.94
2021-2022 Direct Costs	23,487,000.76	21,790,875.40	21,790,875.40
2023-2024 Rate	4.13*	13.72*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	28,106,948.82	25,892,423.01	25,892,423.01
Indirect costs based on rate ** multiplied by actual direct costs	1,160,816.99	3,552,440.44	3,552,440.44
2023-2024 Actual Indirect Costs	896,192.01	3,110,717.82	3,110,717.82
2021-2022 Fixed Carry Forward	-180,017.26	-504,128.27	-504,576.09
Total Indirect Costs	1,076,209.27	3,614,846.09	3,615,293.91
Over/(Under) Recovery	84,607.72	-62,405.65	-62,853.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	896,192.01	3,110,717.82	3,110,717.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	84,607.72	-62,405.65	-62,853.47
Total Projected Indirect 2025-2026 (Numerator)	811,584.29	3,173,123.47	3,173,571.29
Direct Costs	28,106,948.82	25,892,423.01	25,892,423.01
Rate for 2025-2026 **	2.89*	12.26*	12.26**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 44901  
Form R0418**

Chatfield School  
231 LAKE DR  
LAPEER, MI 48446

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	215,132.65	644,072.84	644,072.84
2021-2022 Fixed Carry Forward	39,694.31	0.00	56,789.71
Total Indirect Costs	175,438.34	644,072.84	587,283.13
2021-2022 Direct Costs	5,041,165.44	4,612,225.25	4,612,225.25
2023-2024 Rate	3.48*	13.96*	12.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,382,331.54	4,897,705.39	4,897,705.39
Indirect costs based on rate ** multiplied by actual direct costs	187,305.14	683,719.67	623,477.90
2023-2024 Actual Indirect Costs	241,372.59	725,998.74	725,998.74
2021-2022 Fixed Carry Forward	39,694.31	0.00	56,789.71
Total Indirect Costs	201,678.28	725,998.74	669,209.03
Over/(Under) Recovery	-14,373.14	-42,279.07	-45,731.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	241,372.59	725,998.74	725,998.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,373.14	-42,279.07	-45,731.13
Total Projected Indirect 2025-2026 (Numerator)	255,745.73	768,277.81	771,729.87
Direct Costs	5,382,331.54	4,897,705.39	4,897,705.39
Rate for 2025-2026 **	4.75*	15.69*	15.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 45010  
Form R0418**

Glen Lake Community Schools  
3375 W BURDICKVILLE RD  
MAPLE CITY, MI 49664

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	668,692.08	1,780,779.55	1,780,779.55
2021-2022 Fixed Carry Forward	-69,570.22	52,308.44	52,308.44
Total Indirect Costs	738,262.30	1,728,471.11	1,728,471.11
2021-2022 Direct Costs	13,825,149.57	12,713,062.10	12,713,062.10
2023-2024 Rate	5.34*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,606,871.91	14,341,440.15	14,341,440.15
Indirect costs based on rate ** multiplied by actual direct costs	833,406.96	1,950,435.86	1,950,435.86
2023-2024 Actual Indirect Costs	597,781.18	1,863,212.94	1,863,212.94
2021-2022 Fixed Carry Forward	-69,570.22	52,308.44	52,308.44
Total Indirect Costs	667,351.40	1,810,904.50	1,810,904.50
Over/(Under) Recovery	166,055.56	139,531.36	139,531.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	597,781.18	1,863,212.94	1,863,212.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	166,055.56	139,531.36	139,531.36
Total Projected Indirect 2025-2026 (Numerator)	431,725.62	1,723,681.58	1,723,681.58
Direct Costs	15,606,871.91	14,341,440.15	14,341,440.15
Rate for 2025-2026 **	2.77*	12.02*	12.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 45020  
Form R0418**

Leland Public School District  
P.O. Box 498  
Leland, MI 49654

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	307,973.23	857,124.40	857,124.40
2021-2022 Fixed Carry Forward	96,190.45	0.00	70,181.49
Total Indirect Costs	211,782.78	857,124.40	786,942.91
2021-2022 Direct Costs	6,905,415.11	6,356,263.94	6,356,263.94
2023-2024 Rate	3.07*	13.48*	12.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,129,064.17	7,395,125.16	7,395,125.16
Indirect costs based on rate ** multiplied by actual direct costs	249,562.27	996,862.87	915,516.49
2023-2024 Actual Indirect Costs	488,737.22	1,222,676.23	1,222,676.23
2021-2022 Fixed Carry Forward	96,190.45	0.00	70,181.49
Total Indirect Costs	392,546.77	1,222,676.23	1,152,494.74
Over/(Under) Recovery	-142,984.50	-225,813.36	-236,978.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	488,737.22	1,222,676.23	1,222,676.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-142,984.50	-225,813.36	-236,978.25
Total Projected Indirect 2025-2026 (Numerator)	631,721.72	1,448,489.59	1,459,654.48
Direct Costs	8,129,064.17	7,395,125.16	7,395,125.16
Rate for 2025-2026 **	7.77*	19.59*	19.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 45040  
Form R0418**

Northport Public School District  
104 S WING ST  
NORTHPORT, MI 49670

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	224,128.62	743,490.30	743,490.30
2021-2022 Fixed Carry Forward	6,796.97	0.00	-1,631.82
Total Indirect Costs	217,331.65	743,490.30	745,122.12
2021-2022 Direct Costs	4,206,531.06	3,687,169.38	3,687,169.38
2023-2024 Rate	5.17*	20.16*	20.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,533,199.07	3,940,303.07	3,940,303.07
Indirect costs based on rate ** multiplied by actual direct costs	234,366.39	591,045.46	796,335.25
2023-2024 Actual Indirect Costs	293,805.73	886,701.73	886,701.73
2021-2022 Fixed Carry Forward	6,796.97	0.00	-1,631.82
Total Indirect Costs	287,008.76	886,701.73	888,333.55
Over/(Under) Recovery	-52,642.37	0.00	-91,998.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	293,805.73	886,701.73	886,701.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-52,642.37	0.00	-91,998.30
Total Projected Indirect 2025-2026 (Numerator)	346,448.10	886,701.73	978,700.03
Direct Costs	4,533,199.07	3,940,303.07	3,940,303.07
Rate for 2025-2026 **	7.64*	22.50*	24.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 45050  
Form R0418**

Suttons Bay Public Schools  
310 Elm Street  
Suttons Bay, MI 49682

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	402,018.77	1,261,417.49	1,261,417.49
2021-2022 Fixed Carry Forward	-107,675.90	0.00	-177,357.23
Total Indirect Costs	509,694.67	1,261,417.49	1,438,774.72
2021-2022 Direct Costs	7,531,847.68	6,672,448.96	6,672,448.96
2023-2024 Rate	6.77*	18.90*	21.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,103,557.12	7,977,714.69	7,977,714.69
Indirect costs based on rate ** multiplied by actual direct costs	616,310.82	1,196,657.20	1,719,995.29
2023-2024 Actual Indirect Costs	418,967.36	1,544,809.79	1,544,809.79
2021-2022 Fixed Carry Forward	-107,675.90	0.00	-177,357.23
Total Indirect Costs	526,643.26	1,544,809.79	1,722,167.02
Over/(Under) Recovery	89,667.56	0.00	-2,171.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	418,967.36	1,544,809.79	1,544,809.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	89,667.56	0.00	-2,171.73
Total Projected Indirect 2025-2026 (Numerator)	329,299.80	1,544,809.79	1,546,981.52
Direct Costs	9,103,557.12	7,977,714.69	7,977,714.69
Rate for 2025-2026 **	3.62*	19.36*	19.39**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 45901  
Form R0418**

Leelanau Montessori Public School Academy  
7401 E DUCK LAKE RD  
Lake Leelanau, MI 49653

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	49,647.97	157,063.49	157,063.49
2021-2022 Fixed Carry Forward	7,977.00	0.00	-11,557.37
Total Indirect Costs	41,670.97	157,063.49	168,620.86
2021-2022 Direct Costs	985,432.15	878,016.63	878,016.63
2023-2024 Rate	4.23*	17.89*	19.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,336,233.80	1,175,049.19	1,175,049.19
Indirect costs based on rate ** multiplied by actual direct costs	56,522.69	176,257.38	225,609.44
2023-2024 Actual Indirect Costs	57,465.25	218,649.86	218,649.86
2021-2022 Fixed Carry Forward	7,977.00	0.00	-11,557.37
Total Indirect Costs	49,488.25	218,649.86	230,207.23
Over/(Under) Recovery	7,034.44	0.00	-4,597.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	57,465.25	218,649.86	218,649.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,034.44	0.00	-4,597.79
Total Projected Indirect 2025-2026 (Numerator)	50,430.81	218,649.86	223,247.65
Direct Costs	1,336,233.80	1,175,049.19	1,175,049.19
Rate for 2025-2026 **	3.77*	18.61*	19.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46000  
Form R0418**

Lenawee ISD  
4107 N ADRIAN HWY  
ADRIAN, MI 49221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,796,363.96	4,963,873.04	4,963,873.04
2021-2022 Fixed Carry Forward	-209,227.05	-525,916.81	-518,887.44
Total Indirect Costs	3,005,591.01	5,489,789.85	5,482,760.48
2021-2022 Direct Costs	44,363,363.14	42,195,854.06	42,195,854.06
2023-2024 Rate	6.77*	13.01*	12.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,887,520.23	48,437,783.19	48,437,783.19
Indirect costs based on rate ** multiplied by actual direct costs	3,445,085.12	6,301,755.59	6,292,068.04
2023-2024 Actual Indirect Costs	3,249,814.88	5,699,551.92	5,699,551.92
2021-2022 Fixed Carry Forward	-209,227.05	-525,916.81	-518,887.44
Total Indirect Costs	3,459,041.93	6,225,468.73	6,218,439.36
Over/(Under) Recovery	-13,956.81	76,286.86	73,628.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,249,814.88	5,699,551.92	5,699,551.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,956.81	76,286.86	73,628.68
Total Projected Indirect 2025-2026 (Numerator)	3,263,771.69	5,623,265.06	5,625,923.24
Direct Costs	50,887,520.23	48,437,783.19	48,437,783.19
Rate for 2025-2026 **	6.41*	11.61*	11.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46010  
Form R0418**

Adrian Public Schools  
785 RIVERSIDE AVE STE 1  
ADRIAN, MI 49221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,339,137.37	4,254,365.24	4,254,365.24
2021-2022 Fixed Carry Forward	-9,288.44	17,103.82	19,044.16
Total Indirect Costs	1,348,425.81	4,237,261.42	4,235,321.08
2021-2022 Direct Costs	36,230,957.67	33,315,729.80	33,315,729.80
2023-2024 Rate	3.72*	12.72*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,024,148.00	37,503,133.23	37,503,133.23
Indirect costs based on rate ** multiplied by actual direct costs	1,526,098.31	4,770,398.55	4,766,648.23
2023-2024 Actual Indirect Costs	1,836,823.96	5,357,838.73	5,357,838.73
2021-2022 Fixed Carry Forward	-9,288.44	17,103.82	19,044.16
Total Indirect Costs	1,846,112.40	5,340,734.91	5,338,794.57
Over/(Under) Recovery	-320,014.09	-570,336.36	-572,146.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,836,823.96	5,357,838.73	5,357,838.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-320,014.09	-570,336.36	-572,146.34
Total Projected Indirect 2025-2026 (Numerator)	2,156,838.05	5,928,175.09	5,929,985.07
Direct Costs	41,024,148.00	37,503,133.23	37,503,133.23
Rate for 2025-2026 **	5.26*	15.81*	15.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46020  
Form R0418**

Addison Community Schools  
219 N COMSTOCK ST  
ADDISON, MI 49220

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	221,821.43	1,271,453.60	1,271,453.60
2021-2022 Fixed Carry Forward	68,885.73	-142,828.43	-143,020.59
Total Indirect Costs	152,935.70	1,414,282.03	1,414,474.19
2021-2022 Direct Costs	9,528,293.86	8,478,661.69	8,478,661.69
2023-2024 Rate	1.61*	16.68*	16.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,880,606.71	8,956,777.87	8,956,777.87
Indirect costs based on rate ** multiplied by actual direct costs	159,077.77	1,343,516.68	1,493,990.55
2023-2024 Actual Indirect Costs	217,476.12	1,141,304.96	1,141,304.96
2021-2022 Fixed Carry Forward	68,885.73	-142,828.43	-143,020.59
Total Indirect Costs	148,590.39	1,284,133.39	1,284,325.55
Over/(Under) Recovery	10,487.38	0.00	209,665.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	217,476.12	1,141,304.96	1,141,304.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,487.38	0.00	209,665.00
Total Projected Indirect 2025-2026 (Numerator)	206,988.74	1,141,304.96	931,639.96
Direct Costs	9,880,606.71	8,956,777.87	8,956,777.87
Rate for 2025-2026 **	2.09*	12.74*	10.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46040  
Form R0418**

Blissfield Community Schools  
630 S LANE ST  
BLISSFIELD, MI 49228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	545,147.05	1,818,735.40	1,818,735.40
2021-2022 Fixed Carry Forward	14,928.33	0.00	57,104.50
Total Indirect Costs	530,218.72	1,818,735.40	1,761,630.90
2021-2022 Direct Costs	13,353,171.32	12,079,582.97	12,079,582.97
2023-2024 Rate	3.97*	15.06*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,849,297.77	13,416,286.31	13,416,286.31
Indirect costs based on rate ** multiplied by actual direct costs	589,517.12	2,012,442.95	1,956,094.54
2023-2024 Actual Indirect Costs	634,540.41	2,067,551.87	2,067,551.87
2021-2022 Fixed Carry Forward	14,928.33	0.00	57,104.50
Total Indirect Costs	619,612.08	2,067,551.87	2,010,447.37
Over/(Under) Recovery	-30,094.96	0.00	-54,352.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	634,540.41	2,067,551.87	2,067,551.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-30,094.96	0.00	-54,352.83
Total Projected Indirect 2025-2026 (Numerator)	664,635.37	2,067,551.87	2,121,904.70
Direct Costs	14,849,297.77	13,416,286.31	13,416,286.31
Rate for 2025-2026 **	4.48*	15.41*	15.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46050  
Form R0418**

Britton Deerfield Schools  
201 COLLEGE AVE  
BRITTON, MI 49229

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	116,941.49	781,777.27	781,777.27
2021-2022 Fixed Carry Forward	24,044.17	0.00	-81,418.60
Total Indirect Costs	92,897.32	781,777.27	863,195.87
2021-2022 Direct Costs	5,448,193.45	4,783,357.67	4,783,357.67
2023-2024 Rate	1.71*	16.34*	18.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,723,653.36	4,975,197.66	4,975,197.66
Indirect costs based on rate ** multiplied by actual direct costs	97,874.47	746,279.65	898,023.18
2023-2024 Actual Indirect Costs	161,069.48	909,525.18	909,525.18
2021-2022 Fixed Carry Forward	24,044.17	0.00	-81,418.60
Total Indirect Costs	137,025.31	909,525.18	990,943.78
Over/(Under) Recovery	-39,150.84	0.00	-92,920.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	161,069.48	909,525.18	909,525.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,150.84	0.00	-92,920.60
Total Projected Indirect 2025-2026 (Numerator)	200,220.32	909,525.18	1,002,445.78
Direct Costs	5,723,653.36	4,975,197.66	4,975,197.66
Rate for 2025-2026 **	3.50*	18.28*	20.15**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46060  
Form R0418**

Clinton Community Schools  
340 E MICHIGAN AVE  
CLINTON, MI 49236

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	334,529.87	1,383,912.44	1,383,912.44
2021-2022 Fixed Carry Forward	-56,458.81	-12,551.36	-13,624.15
Total Indirect Costs	390,988.68	1,396,463.80	1,397,536.59
2021-2022 Direct Costs	13,508,573.73	12,459,191.16	12,459,191.16
2023-2024 Rate	2.89*	11.21*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,123,264.79	13,815,731.09	13,815,731.09
Indirect costs based on rate ** multiplied by actual direct costs	437,062.35	1,548,743.46	1,550,125.03
2023-2024 Actual Indirect Costs	306,240.02	1,613,773.72	1,613,773.72
2021-2022 Fixed Carry Forward	-56,458.81	-12,551.36	-13,624.15
Total Indirect Costs	362,698.83	1,626,325.08	1,627,397.87
Over/(Under) Recovery	74,363.52	-77,581.62	-77,272.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	306,240.02	1,613,773.72	1,613,773.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	74,363.52	-77,581.62	-77,272.84
Total Projected Indirect 2025-2026 (Numerator)	231,876.50	1,691,355.34	1,691,046.56
Direct Costs	15,123,264.79	13,815,731.09	13,815,731.09
Rate for 2025-2026 **	1.53*	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 2025-2026 Indirect Cost Rates  
School District 46080  
Form R0418**

Hudson Area Schools  
781 N MAPLE GROVE AVE  
HUDSON, MI 49247

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	303,484.10	1,578,433.64	1,578,433.64
2021-2022 Fixed Carry Forward	61,364.81	0.00	338,657.98
Total Indirect Costs	242,119.29	1,578,433.64	1,239,775.66
2021-2022 Direct Costs	13,822,058.30	12,547,108.76	12,547,108.76
2023-2024 Rate	1.75*	12.58*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,538,977.37	14,299,437.28	14,299,437.28
Indirect costs based on rate ** multiplied by actual direct costs	271,932.10	1,798,869.21	1,412,784.40
2023-2024 Actual Indirect Costs	379,726.87	1,619,266.96	1,619,266.96
2021-2022 Fixed Carry Forward	61,364.81	0.00	338,657.98
Total Indirect Costs	318,362.06	1,619,266.96	1,280,608.98
Over/(Under) Recovery	-46,429.96	179,602.25	132,175.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	379,726.87	1,619,266.96	1,619,266.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,429.96	179,602.25	132,175.42
Total Projected Indirect 2025-2026 (Numerator)	426,156.83	1,439,664.71	1,487,091.54
Direct Costs	15,538,977.37	14,299,437.28	14,299,437.28
Rate for 2025-2026 **	2.74*	10.07*	10.40**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46090  
Form R0418**

Madison School District (Lenawee)  
3498 TREAT HWY  
ADRIAN, MI 49221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	307,456.93	1,569,865.32	1,569,865.32
2021-2022 Fixed Carry Forward	-62,351.81	-77,829.58	-79,349.97
Total Indirect Costs	369,808.74	1,647,694.90	1,649,215.29
2021-2022 Direct Costs	19,178,750.80	17,916,342.41	17,916,342.41
2023-2024 Rate	1.93*	9.20*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,594,432.52	20,187,244.78	20,187,244.78
Indirect costs based on rate ** multiplied by actual direct costs	416,772.55	1,857,226.52	1,859,245.24
2023-2024 Actual Indirect Costs	411,160.62	1,818,348.36	1,818,348.36
2021-2022 Fixed Carry Forward	-62,351.81	-77,829.58	-79,349.97
Total Indirect Costs	473,512.43	1,896,177.94	1,897,698.33
Over/(Under) Recovery	-56,739.88	-38,951.42	-38,453.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	411,160.62	1,818,348.36	1,818,348.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-56,739.88	-38,951.42	-38,453.09
Total Projected Indirect 2025-2026 (Numerator)	467,900.50	1,857,299.78	1,856,801.45
Direct Costs	21,594,432.52	20,187,244.78	20,187,244.78
Rate for 2025-2026 **	2.17*	9.20*	9.20**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46100  
Form R0418**

Morenci Area Schools  
788 COOMER ST  
MORENCI, MI 49256

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	309,804.99	1,341,081.68	1,341,081.68
2021-2022 Fixed Carry Forward	78,038.22	0.00	-93,724.91
Total Indirect Costs	231,766.77	1,341,081.68	1,434,806.59
2021-2022 Direct Costs	7,421,865.91	6,390,589.22	6,390,589.22
2023-2024 Rate	3.12*	20.99*	22.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,738,854.08	6,860,651.92	6,860,651.92
Indirect costs based on rate ** multiplied by actual direct costs	241,452.25	1,029,097.79	1,540,216.36
2023-2024 Actual Indirect Costs	383,380.45	1,261,582.61	1,261,582.61
2021-2022 Fixed Carry Forward	78,038.22	0.00	-93,724.91
Total Indirect Costs	305,342.23	1,261,582.61	1,355,307.52
Over/(Under) Recovery	-63,889.98	0.00	184,908.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	383,380.45	1,261,582.61	1,261,582.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-63,889.98	0.00	184,908.84
Total Projected Indirect 2025-2026 (Numerator)	447,270.43	1,261,582.61	1,076,673.77
Direct Costs	7,738,854.08	6,860,651.92	6,860,651.92
Rate for 2025-2026 **	5.78*	18.39*	15.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46110  
Form R0418**

Onsted Community Schools  
10109 Slee Rd  
Onsted, MI 49265

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	440,400.63	1,866,782.94	1,866,782.94
2021-2022 Fixed Carry Forward	73,380.63	12,354.05	11,434.96
Total Indirect Costs	367,020.00	1,854,428.89	1,855,347.98
2021-2022 Direct Costs	15,029,107.87	13,602,725.56	13,602,725.56
2023-2024 Rate	2.44*	13.63*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,645,785.71	15,967,928.09	15,967,928.09
Indirect costs based on rate ** multiplied by actual direct costs	430,557.17	2,176,428.60	2,178,025.39
2023-2024 Actual Indirect Costs	446,341.37	2,124,198.99	2,124,198.99
2021-2022 Fixed Carry Forward	73,380.63	12,354.05	11,434.96
Total Indirect Costs	372,960.74	2,111,844.94	2,112,764.03
Over/(Under) Recovery	57,596.43	64,583.66	65,261.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	446,341.37	2,124,198.99	2,124,198.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	57,596.43	64,583.66	65,261.36
Total Projected Indirect 2025-2026 (Numerator)	388,744.94	2,059,615.33	2,058,937.63
Direct Costs	17,645,785.71	15,967,928.09	15,967,928.09
Rate for 2025-2026 **	2.20*	12.90*	12.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46130  
Form R0418**

Sand Creek Community Schools  
6850 SAND CREEK HWY  
SAND CREEK, MI 49279

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	103,361.78	1,110,242.88	1,110,242.88
2021-2022 Fixed Carry Forward	25,908.02	0.00	48,516.92
Total Indirect Costs	77,453.76	1,110,242.88	1,061,725.96
2021-2022 Direct Costs	9,803,686.92	8,796,805.82	8,796,805.82
2023-2024 Rate	0.79*	12.62*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,267,385.19	10,144,402.44	10,144,402.44
Indirect costs based on rate ** multiplied by actual direct costs	89,012.34	1,280,223.59	1,224,429.37
2023-2024 Actual Indirect Costs	134,760.94	1,257,743.69	1,257,743.69
2021-2022 Fixed Carry Forward	25,908.02	0.00	48,516.92
Total Indirect Costs	108,852.92	1,257,743.69	1,209,226.77
Over/(Under) Recovery	6,067.43	22,479.90	63,719.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,760.94	1,257,743.69	1,257,743.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,067.43	22,479.90	63,719.51
Total Projected Indirect 2025-2026 (Numerator)	128,693.51	1,235,263.79	1,194,024.18
Direct Costs	11,267,385.19	10,144,402.44	10,144,402.44
Rate for 2025-2026 **	1.14*	12.18*	11.77**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 46140  
Form R0418**

Tecumseh Public Schools  
760 BROWN ST  
TECUMSEH, MI 49286

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	948,223.17	3,973,445.65	3,973,445.65
2021-2022 Fixed Carry Forward	97,706.67	-190,699.12	-268,666.28
Total Indirect Costs	850,516.50	4,164,144.77	4,242,111.93
2021-2022 Direct Costs	31,402,915.86	28,377,693.38	28,377,693.38
2023-2024 Rate	2.71*	14.67*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,034,296.17	31,155,412.91	31,155,412.91
Indirect costs based on rate ** multiplied by actual direct costs	949,429.43	4,570,499.07	4,657,734.23
2023-2024 Actual Indirect Costs	1,066,007.32	4,944,890.58	4,944,890.58
2021-2022 Fixed Carry Forward	97,706.67	-190,699.12	-268,666.28
Total Indirect Costs	968,300.65	5,135,589.70	5,213,556.86
Over/(Under) Recovery	-18,871.22	-565,090.63	-555,822.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,066,007.32	4,944,890.58	4,944,890.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-18,871.22	-565,090.63	-555,822.63
Total Projected Indirect 2025-2026 (Numerator)	1,084,878.54	5,509,981.21	5,500,713.21
Direct Costs	35,034,296.17	31,155,412.91	31,155,412.91
Rate for 2025-2026 **	3.10*	17.69*	17.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47000  
Form R0418**

Livingston ESA  
1425 W GRAND RIVER AVE  
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,024,296.60	3,912,478.88	3,912,478.88
2021-2022 Fixed Carry Forward	143,098.14	25,406.44	25,406.44
Total Indirect Costs	2,881,198.46	3,887,072.44	3,887,072.44
2021-2022 Direct Costs	53,250,337.79	52,362,155.51	52,362,155.51
2023-2024 Rate	5.41*	7.42*	7.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,343,557.81	63,083,047.57	63,083,047.57
Indirect costs based on rate ** multiplied by actual direct costs	3,480,986.48	4,680,762.13	4,680,762.13
2023-2024 Actual Indirect Costs	3,333,814.04	4,594,324.28	4,594,324.28
2021-2022 Fixed Carry Forward	143,098.14	25,406.44	25,406.44
Total Indirect Costs	3,190,715.90	4,568,917.84	4,568,917.84
Over/(Under) Recovery	290,270.58	111,844.29	111,844.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,333,814.04	4,594,324.28	4,594,324.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	290,270.58	111,844.29	111,844.29
Total Projected Indirect 2025-2026 (Numerator)	3,043,543.46	4,482,479.99	4,482,479.99
Direct Costs	64,343,557.81	63,083,047.57	63,083,047.57
Rate for 2025-2026 **	4.73*	7.11*	7.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47010  
Form R0418**

Brighton Area Schools  
125 S CHURCH ST  
BRIGHTON, MI 48116

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,871,581.72	8,464,593.91	8,464,593.91
2021-2022 Fixed Carry Forward	635,426.93	42,437.81	42,710.91
Total Indirect Costs	1,236,154.79	8,422,156.10	8,421,883.00
2021-2022 Direct Costs	92,975,722.56	86,111,099.27	86,111,099.27
2023-2024 Rate	1.33*	9.78*	9.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	119,626,642.20	112,495,174.30	112,495,174.30
Indirect costs based on rate ** multiplied by actual direct costs	1,591,034.34	11,002,028.05	11,002,028.05
2023-2024 Actual Indirect Costs	2,234,497.12	9,175,221.16	9,175,221.16
2021-2022 Fixed Carry Forward	635,426.93	42,437.81	42,710.91
Total Indirect Costs	1,599,070.19	9,132,783.35	9,132,510.25
Over/(Under) Recovery	-8,035.85	1,869,244.70	1,869,517.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,234,497.12	9,175,221.16	9,175,221.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,035.85	1,869,244.70	1,869,517.80
Total Projected Indirect 2025-2026 (Numerator)	2,242,532.97	7,305,976.46	7,305,703.36
Direct Costs	119,626,642.20	112,495,174.30	112,495,174.30
Rate for 2025-2026 **	1.87*	6.49*	6.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47030  
Form R0418**

Fowlerville Community Schools  
7677 W SHARPE RD STE A  
FOWLERVILLE, MI 48836

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,090,536.27	3,890,951.53	3,890,951.53
2021-2022 Fixed Carry Forward	-81,741.07	-70,783.55	-70,845.30
Total Indirect Costs	1,172,277.34	3,961,735.08	3,961,796.83
2021-2022 Direct Costs	30,928,235.06	28,127,819.80	28,127,819.80
2023-2024 Rate	3.79*	14.08*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,697,473.92	31,773,671.47	31,773,671.47
Indirect costs based on rate ** multiplied by actual direct costs	1,315,034.26	4,473,732.94	4,473,732.94
2023-2024 Actual Indirect Costs	1,302,843.49	4,226,645.94	4,226,645.94
2021-2022 Fixed Carry Forward	-81,741.07	-70,783.55	-70,845.30
Total Indirect Costs	1,384,584.56	4,297,429.49	4,297,491.24
Over/(Under) Recovery	-69,550.30	176,303.45	176,241.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,302,843.49	4,226,645.94	4,226,645.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,550.30	176,303.45	176,241.70
Total Projected Indirect 2025-2026 (Numerator)	1,372,393.79	4,050,342.49	4,050,404.24
Direct Costs	34,697,473.92	31,773,671.47	31,773,671.47
Rate for 2025-2026 **	3.96*	12.75*	12.75**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47060  
Form R0418**

Hartland Consolidated Schools  
9525 EAST HIGHLAND RD  
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	741,273.16	6,749,486.08	6,749,486.08
2021-2022 Fixed Carry Forward	277,001.90	-237,287.14	-234,389.06
Total Indirect Costs	464,271.26	6,986,773.22	6,983,875.14
2021-2022 Direct Costs	56,299,883.46	50,098,357.40	50,098,357.40
2023-2024 Rate	0.82*	13.95*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	65,665,116.15	58,117,920.97	58,117,920.97
Indirect costs based on rate ** multiplied by actual direct costs	538,453.95	8,107,449.98	8,101,638.18
2023-2024 Actual Indirect Costs	778,922.65	8,115,016.83	8,115,016.83
2021-2022 Fixed Carry Forward	277,001.90	-237,287.14	-234,389.06
Total Indirect Costs	501,920.75	8,352,303.97	8,349,405.89
Over/(Under) Recovery	36,533.20	-244,853.99	-247,767.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	778,922.65	8,115,016.83	8,115,016.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,533.20	-244,853.99	-247,767.71
Total Projected Indirect 2025-2026 (Numerator)	742,389.45	8,359,870.82	8,362,784.54
Direct Costs	65,665,116.15	58,117,920.97	58,117,920.97
Rate for 2025-2026 **	1.13*	14.38*	14.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47070  
Form R0418**

Howell Public Schools  
411 N HIGHLANDER WAY  
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,718,912.48	9,365,511.84	9,365,511.84
2021-2022 Fixed Carry Forward	86,075.68	251,289.89	142,309.26
Total Indirect Costs	2,632,836.80	9,114,221.95	9,223,202.58
2021-2022 Direct Costs	73,289,360.07	68,446,987.41	68,446,987.41
2023-2024 Rate	3.59*	13.32*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	83,904,035.83	78,511,899.74	78,511,899.74
Indirect costs based on rate ** multiplied by actual direct costs	3,012,154.89	10,457,785.05	10,575,552.89
2023-2024 Actual Indirect Costs	3,596,789.40	11,487,299.97	11,487,299.97
2021-2022 Fixed Carry Forward	86,075.68	251,289.89	142,309.26
Total Indirect Costs	3,510,713.72	11,236,010.08	11,344,990.71
Over/(Under) Recovery	-498,558.83	-778,225.03	-769,437.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,596,789.40	11,487,299.97	11,487,299.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-498,558.83	-778,225.03	-769,437.82
Total Projected Indirect 2025-2026 (Numerator)	4,095,348.23	12,265,525.00	12,256,737.79
Direct Costs	83,904,035.83	78,511,899.74	78,511,899.74
Rate for 2025-2026 **	4.88*	15.62*	15.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47080  
Form R0418**

Pinckney Community Schools  
2130 E M 36  
PINCKNEY, MI 48169

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,081,723.96	4,197,676.30	4,197,676.30
2021-2022 Fixed Carry Forward	304,234.89	0.00	175,712.70
Total Indirect Costs	777,489.07	4,197,676.30	4,021,963.60
2021-2022 Direct Costs	25,690,509.29	22,574,556.95	22,574,556.95
2023-2024 Rate	3.03*	18.59*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	29,007,460.97	25,373,079.96	25,373,079.96
Indirect costs based on rate ** multiplied by actual direct costs	878,926.07	3,805,961.99	4,521,482.85
2023-2024 Actual Indirect Costs	1,127,030.25	4,761,411.26	4,761,411.26
2021-2022 Fixed Carry Forward	304,234.89	0.00	175,712.70
Total Indirect Costs	822,795.36	4,761,411.26	4,585,698.56
Over/(Under) Recovery	56,130.71	0.00	-64,215.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,127,030.25	4,761,411.26	4,761,411.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	56,130.71	0.00	-64,215.71
Total Projected Indirect 2025-2026 (Numerator)	1,070,899.54	4,761,411.26	4,825,626.97
Direct Costs	29,007,460.97	25,373,079.96	25,373,079.96
Rate for 2025-2026 **	3.69*	18.77*	19.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47900  
Form R0418**

Light of the World Academy  
550 E HAMBURG ST  
Pinckney, MI 48169

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	137,940.58	334,007.50	334,007.50
2021-2022 Fixed Carry Forward	74,936.19	0.00	29,912.09
Total Indirect Costs	63,004.39	334,007.50	304,095.41
2021-2022 Direct Costs	2,115,458.55	1,919,391.63	1,919,391.63
2023-2024 Rate	2.98*	17.40*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,403,655.22	2,232,785.49	2,232,785.49
Indirect costs based on rate ** multiplied by actual direct costs	71,628.93	334,917.82	353,673.22
2023-2024 Actual Indirect Costs	114,432.37	285,302.10	285,302.10
2021-2022 Fixed Carry Forward	74,936.19	0.00	29,912.09
Total Indirect Costs	39,496.18	285,302.10	255,390.01
Over/(Under) Recovery	32,132.75	0.00	98,283.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	114,432.37	285,302.10	285,302.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	32,132.75	0.00	98,283.21
Total Projected Indirect 2025-2026 (Numerator)	82,299.62	285,302.10	187,018.89
Direct Costs	2,403,655.22	2,232,785.49	2,232,785.49
Rate for 2025-2026 **	3.42*	12.78*	8.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47901  
Form R0418**

Kensington Woods Schools  
9501 Pettys Road  
Lakeland, MI 48143

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	13,252.24	86,249.99	86,249.99
2021-2022 Fixed Carry Forward	846.89	0.00	0.00
Total Indirect Costs	12,405.35	86,249.99	86,249.99
2021-2022 Direct Costs	1,165,560.45	1,092,562.70	1,092,562.70
2023-2024 Rate	1.06*	7.89*	7.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,249,996.22	1,172,040.79	1,172,040.79
Indirect costs based on rate ** multiplied by actual direct costs	13,249.96	92,474.02	92,474.02
2023-2024 Actual Indirect Costs	13,204.92	91,160.35	91,160.35
2021-2022 Fixed Carry Forward	846.89	0.00	0.00
Total Indirect Costs	12,358.03	91,160.35	91,160.35
Over/(Under) Recovery	891.93	1,313.67	1,313.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	13,204.92	91,160.35	91,160.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	891.93	1,313.67	1,313.67
Total Projected Indirect 2025-2026 (Numerator)	12,312.99	89,846.68	89,846.68
Direct Costs	1,249,996.22	1,172,040.79	1,172,040.79
Rate for 2025-2026 **	0.99*	7.67*	7.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 47902  
Form R0418**

Charyl Stockwell Academy  
9758 E HIGHLAND RD  
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	158,091.00	1,262,507.00	1,262,507.00
2021-2022 Fixed Carry Forward	-41,020.60	-152,162.83	-156,650.83
Total Indirect Costs	199,111.60	1,414,669.83	1,419,157.83
2021-2022 Direct Costs	11,617,644.00	10,513,228.00	10,513,228.00
2023-2024 Rate	1.71*	13.46*	13.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,904,586.00	11,534,531.00	11,534,531.00
Indirect costs based on rate ** multiplied by actual direct costs	220,668.42	1,552,547.87	1,557,161.69
2023-2024 Actual Indirect Costs	183,440.00	1,553,495.00	1,553,495.00
2021-2022 Fixed Carry Forward	-41,020.60	-152,162.83	-156,650.83
Total Indirect Costs	224,460.60	1,705,657.83	1,710,145.83
Over/(Under) Recovery	-3,792.18	-153,109.96	-152,984.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	183,440.00	1,553,495.00	1,553,495.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,792.18	-153,109.96	-152,984.14
Total Projected Indirect 2025-2026 (Numerator)	187,232.18	1,706,604.96	1,706,479.14
Direct Costs	12,904,586.00	11,534,531.00	11,534,531.00
Rate for 2025-2026 **	1.45*	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 2025-2026 Indirect Cost Rates  
School District 47903  
Form R0418**

FlexTech High School  
7707 CONFERENCE CENTER DR  
Brighton, MI 48114

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	53,698.00	182,059.00	182,059.00
2021-2022 Fixed Carry Forward	12,433.90	54,320.48	51,335.70
Total Indirect Costs	41,264.10	127,738.52	130,723.30
2021-2022 Direct Costs	2,211,021.00	2,082,660.00	2,082,660.00
2023-2024 Rate	1.87*	6.13*	6.28**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,833,338.00	1,698,894.00	1,698,894.00
Indirect costs based on rate ** multiplied by actual direct costs	34,283.42	104,142.20	106,690.54
2023-2024 Actual Indirect Costs	27,229.00	161,673.00	161,673.00
2021-2022 Fixed Carry Forward	12,433.90	54,320.48	51,335.70
Total Indirect Costs	14,795.10	107,352.52	110,337.30
Over/(Under) Recovery	19,488.32	-3,210.32	-3,646.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,229.00	161,673.00	161,673.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	19,488.32	-3,210.32	-3,646.76
Total Projected Indirect 2025-2026 (Numerator)	7,740.68	164,883.32	165,319.76
Direct Costs	1,833,338.00	1,698,894.00	1,698,894.00
Rate for 2025-2026 **	0.42*	9.71*	9.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 48040  
Form R0418**

Tahquamenon Area Schools  
700 NEWBERRY AVE  
NEWBERRY, MI 49868

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	438,965.23	1,338,967.05	1,338,967.05
2021-2022 Fixed Carry Forward	-76,491.35	0.00	-446,253.01
Total Indirect Costs	515,456.58	1,338,967.05	1,785,220.06
2021-2022 Direct Costs	7,290,732.78	6,390,730.96	6,390,730.96
2023-2024 Rate	7.07*	20.95*	27.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,085,080.15	6,149,788.65	6,149,788.65
Indirect costs based on rate ** multiplied by actual direct costs	500,915.17	922,468.30	1,537,447.16
2023-2024 Actual Indirect Costs	473,469.64	1,408,761.14	1,408,761.14
2021-2022 Fixed Carry Forward	-76,491.35	0.00	-446,253.01
Total Indirect Costs	549,960.99	1,408,761.14	1,855,014.15
Over/(Under) Recovery	-49,045.82	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	473,469.64	1,408,761.14	1,408,761.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,045.82	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	522,515.46	1,408,761.14	1,408,761.14
Direct Costs	7,085,080.15	6,149,788.65	6,149,788.65
Rate for 2025-2026 **	7.37*	22.91*	22.91**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 49010  
Form R0418**

St. Ignace Area Schools  
W429 PORTAGE ST  
SAINT IGNACE, MI 49781

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	108,560.72	738,641.46	738,641.46
2021-2022 Fixed Carry Forward	-9,256.76	-114,005.08	-114,119.14
Total Indirect Costs	117,817.48	852,646.54	852,760.60
2021-2022 Direct Costs	6,325,318.20	5,695,237.46	5,695,237.46
2023-2024 Rate	1.86*	14.97*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,279,514.13	5,429,913.30	5,429,913.30
Indirect costs based on rate ** multiplied by actual direct costs	116,798.96	812,858.02	812,858.02
2023-2024 Actual Indirect Costs	266,307.85	1,115,908.68	1,115,908.68
2021-2022 Fixed Carry Forward	-9,256.76	-114,005.08	-114,119.14
Total Indirect Costs	275,564.61	1,229,913.76	1,230,027.82
Over/(Under) Recovery	-158,765.65	-417,055.74	-417,169.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	266,307.85	1,115,908.68	1,115,908.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-158,765.65	-417,055.74	-417,169.80
Total Projected Indirect 2025-2026 (Numerator)	425,073.50	1,532,964.42	1,533,078.48
Direct Costs	6,279,514.13	5,429,913.30	5,429,913.30
Rate for 2025-2026 **	6.77*	28.23*	28.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 49020  
Form R0418**

Bois Blanc Pines School District  
P.O. Box 876  
Pointe Aux Pins, MI 49775

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	35,725.38	55,680.34	55,680.34
2021-2022 Fixed Carry Forward	-16,990.94	0.00	-26,623.57
Total Indirect Costs	52,716.32	55,680.34	82,303.91
2021-2022 Direct Costs	186,278.65	166,323.69	166,323.69
2023-2024 Rate	28.30*	33.48*	49.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	143,942.50	126,072.71	126,072.71
Indirect costs based on rate ** multiplied by actual direct costs	21,591.38	18,910.91	31,518.18
2023-2024 Actual Indirect Costs	27,789.80	45,659.59	45,659.59
2021-2022 Fixed Carry Forward	-16,990.94	0.00	-26,623.57
Total Indirect Costs	44,780.74	45,659.59	72,283.16
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,789.80	45,659.59	45,659.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	27,789.80	45,659.59	45,659.59
Direct Costs	143,942.50	126,072.71	126,072.71
Rate for 2025-2026 **	19.31*	36.22*	36.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 49040  
Form R0418**

Les Cheneaux Community Schools  
P.O. Box 366  
Cedarville, MI 49719

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	192,879.55	903,371.18	903,371.18
2021-2022 Fixed Carry Forward	55,901.05	0.00	-311,359.45
Total Indirect Costs	136,978.50	903,371.18	1,214,730.63
2021-2022 Direct Costs	3,563,180.19	3,003,398.88	3,003,398.88
2023-2024 Rate	3.84*	30.08*	40.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,709,246.88	3,109,686.43	3,109,686.43
Indirect costs based on rate ** multiplied by actual direct costs	142,435.08	466,452.96	777,421.61
2023-2024 Actual Indirect Costs	210,076.27	997,908.02	997,908.02
2021-2022 Fixed Carry Forward	55,901.05	0.00	-311,359.45
Total Indirect Costs	154,175.22	997,908.02	1,309,267.47
Over/(Under) Recovery	-11,740.14	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	210,076.27	997,908.02	997,908.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,740.14	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	221,816.41	997,908.02	997,908.02
Direct Costs	3,709,246.88	3,109,686.43	3,109,686.43
Rate for 2025-2026 **	5.98*	32.09*	32.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 49055  
Form R0418**

Engadine Consolidated Schools  
W13920 MELVILLE ST  
ENGADINE, MI 49827

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	182,729.53	709,697.95	709,697.95
2021-2022 Fixed Carry Forward	55,690.08	0.00	-47,109.52
Total Indirect Costs	127,039.45	709,697.95	756,807.47
2021-2022 Direct Costs	5,071,806.03	4,544,837.61	4,544,837.61
2023-2024 Rate	2.50*	15.62*	16.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,562,188.50	4,997,718.80	4,997,718.80
Indirect costs based on rate ** multiplied by actual direct costs	139,054.71	749,657.82	832,120.18
2023-2024 Actual Indirect Costs	292,460.97	856,930.67	856,930.67
2021-2022 Fixed Carry Forward	55,690.08	0.00	-47,109.52
Total Indirect Costs	236,770.89	856,930.67	904,040.19
Over/(Under) Recovery	-97,716.18	0.00	-71,920.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	292,460.97	856,930.67	856,930.67
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-97,716.18	0.00	-71,920.01
Total Projected Indirect 2025-2026 (Numerator)	390,177.15	856,930.67	928,850.68
Direct Costs	5,562,188.50	4,997,718.80	4,997,718.80
Rate for 2025-2026 **	7.01*	17.15*	18.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 49070  
Form R0418**

Moran Township School District  
W1828 GROS CAP RD  
SAINT IGNACE, MI 49781

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	111,076.40	343,124.01	343,124.01
2021-2022 Fixed Carry Forward	105,048.27	0.00	0.00
Total Indirect Costs	6,028.13	343,124.01	343,124.01
2021-2022 Direct Costs	1,948,976.96	1,716,929.35	1,716,929.35
2023-2024 Rate	0.31*	19.98*	19.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,070,014.18	1,873,871.29	1,873,871.29
Indirect costs based on rate ** multiplied by actual direct costs	6,417.04	281,080.69	374,399.48
2023-2024 Actual Indirect Costs	123,213.75	319,356.64	319,356.64
2021-2022 Fixed Carry Forward	105,048.27	0.00	0.00
Total Indirect Costs	18,165.48	319,356.64	319,356.64
Over/(Under) Recovery	-11,748.44	0.00	55,042.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	123,213.75	319,356.64	319,356.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,748.44	0.00	55,042.84
Total Projected Indirect 2025-2026 (Numerator)	134,962.19	319,356.64	264,313.80
Direct Costs	2,070,014.18	1,873,871.29	1,873,871.29
Rate for 2025-2026 **	6.52*	17.04*	14.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 49110  
Form R0418**

Mackinac Island Public Schools  
P.O. Box 340  
Mackinac Island, MI 49757

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	103,848.49	575,745.68	575,745.68
2021-2022 Fixed Carry Forward	-14,398.01	0.00	0.00
Total Indirect Costs	118,246.50	575,745.68	575,745.68
2021-2022 Direct Costs	2,018,834.73	1,546,937.54	1,546,937.54
2023-2024 Rate	5.86*	37.22*	37.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,511,381.15	1,954,022.90	1,954,022.90
Indirect costs based on rate ** multiplied by actual direct costs	147,166.94	293,103.44	488,505.73
2023-2024 Actual Indirect Costs	135,071.38	692,429.63	692,429.63
2021-2022 Fixed Carry Forward	-14,398.01	0.00	0.00
Total Indirect Costs	149,469.39	692,429.63	692,429.63
Over/(Under) Recovery	-2,302.45	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	135,071.38	692,429.63	692,429.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,302.45	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	137,373.83	692,429.63	692,429.63
Direct Costs	2,511,381.15	1,954,022.90	1,954,022.90
Rate for 2025-2026 **	5.47*	35.44*	35.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 49901  
Form R0418**

Three Lakes Academy  
W17540 Main Street  
CURTIS, MI 49820

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	93,426.56	211,265.07	211,265.07
2021-2022 Fixed Carry Forward	11,580.49	0.00	12,170.21
Total Indirect Costs	81,846.07	211,265.07	199,094.86
2021-2022 Direct Costs	1,471,004.36	1,353,165.85	1,353,165.85
2023-2024 Rate	5.56*	15.61*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,568,630.17	1,469,186.30	1,469,186.30
Indirect costs based on rate ** multiplied by actual direct costs	87,215.84	220,377.95	216,117.30
2023-2024 Actual Indirect Costs	134,694.41	234,138.28	234,138.28
2021-2022 Fixed Carry Forward	11,580.49	0.00	12,170.21
Total Indirect Costs	123,113.92	234,138.28	221,968.07
Over/(Under) Recovery	-35,898.08	0.00	-5,850.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,694.41	234,138.28	234,138.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,898.08	0.00	-5,850.77
Total Projected Indirect 2025-2026 (Numerator)	170,592.49	234,138.28	239,989.05
Direct Costs	1,568,630.17	1,469,186.30	1,469,186.30
Rate for 2025-2026 **	10.88*	15.94*	16.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50000  
Form R0418**

Macomb ISD  
44001 GARFIELD RD  
CLINTON TOWNSHIP, MI 48038

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,458,297.82	14,409,386.07	14,409,386.07
2021-2022 Fixed Carry Forward	442,034.48	-15,017.86	-6,503.73
Total Indirect Costs	5,016,263.34	14,424,403.93	14,415,889.80
2021-2022 Direct Costs	139,562,311.11	130,611,222.86	130,611,222.86
2023-2024 Rate	3.59*	11.04*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	168,032,774.33	157,330,515.69	157,330,515.69
Indirect costs based on rate ** multiplied by actual direct costs	6,032,376.60	17,369,288.93	17,369,288.93
2023-2024 Actual Indirect Costs	7,428,841.19	18,131,099.83	18,131,099.83
2021-2022 Fixed Carry Forward	442,034.48	-15,017.86	-6,503.73
Total Indirect Costs	6,986,806.71	18,146,117.69	18,137,603.56
Over/(Under) Recovery	-954,430.11	-776,828.76	-768,314.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,428,841.19	18,131,099.83	18,131,099.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-954,430.11	-776,828.76	-768,314.63
Total Projected Indirect 2025-2026 (Numerator)	8,383,271.30	18,907,928.59	18,899,414.46
Direct Costs	168,032,774.33	157,330,515.69	157,330,515.69
Rate for 2025-2026 **	4.99*	12.02*	12.01**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50010  
Form R0418**

Center Line Public Schools  
26400 Arsenal  
Center Line, MI 48015

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,474,533.38	4,701,846.56	4,701,846.56
2021-2022 Fixed Carry Forward	138,295.40	0.00	313,623.25
Total Indirect Costs	1,336,237.98	4,701,846.56	4,388,223.31
2021-2022 Direct Costs	35,155,647.17	31,928,333.99	31,928,333.99
2023-2024 Rate	3.80*	14.73*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,216,437.23	37,291,157.50	37,291,157.50
Indirect costs based on rate ** multiplied by actual direct costs	1,566,224.61	5,492,987.50	5,123,805.04
2023-2024 Actual Indirect Costs	1,768,736.07	5,694,015.80	5,694,015.80
2021-2022 Fixed Carry Forward	138,295.40	0.00	313,623.25
Total Indirect Costs	1,630,440.67	5,694,015.80	5,380,392.55
Over/(Under) Recovery	-64,216.06	-201,028.30	-256,587.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,768,736.07	5,694,015.80	5,694,015.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-64,216.06	-201,028.30	-256,587.51
Total Projected Indirect 2025-2026 (Numerator)	1,832,952.13	5,895,044.10	5,950,603.31
Direct Costs	41,216,437.23	37,291,157.50	37,291,157.50
Rate for 2025-2026 **	4.45*	15.81*	15.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50020  
Form R0418**

Eastpointe Community Schools  
24685 KELLY RD  
EASTPOINTE, MI 48021

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,606,781.67	4,788,047.51	4,788,047.51
2021-2022 Fixed Carry Forward	-46,130.09	0.00	572,959.89
Total Indirect Costs	1,652,911.76	4,788,047.51	4,215,087.62
2021-2022 Direct Costs	32,350,177.53	29,168,911.69	29,168,911.69
2023-2024 Rate	5.11*	16.41*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,200,253.53	35,301,197.49	35,301,197.49
Indirect costs based on rate ** multiplied by actual direct costs	2,003,132.96	5,295,179.62	5,101,023.04
2023-2024 Actual Indirect Costs	1,485,801.11	5,384,857.15	5,384,857.15
2021-2022 Fixed Carry Forward	-46,130.09	0.00	572,959.89
Total Indirect Costs	1,531,931.20	5,384,857.15	4,811,897.26
Over/(Under) Recovery	471,201.76	0.00	289,125.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,485,801.11	5,384,857.15	5,384,857.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	471,201.76	0.00	289,125.78
Total Projected Indirect 2025-2026 (Numerator)	1,014,599.35	5,384,857.15	5,095,731.37
Direct Costs	39,200,253.53	35,301,197.49	35,301,197.49
Rate for 2025-2026 **	2.59*	15.25*	14.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50030  
Form R0418**

Roseville Community Schools  
18975 CHURCH ST  
ROSEVILLE, MI 48066

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,367,239.43	8,211,447.51	8,211,447.51
2021-2022 Fixed Carry Forward	10,775.91	0.00	118,333.43
Total Indirect Costs	2,356,463.52	8,211,447.51	8,093,114.08
2021-2022 Direct Costs	57,436,890.46	51,395,330.38	51,395,330.38
2023-2024 Rate	4.10*	15.98*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,784,143.87	57,755,897.37	57,755,897.37
Indirect costs based on rate ** multiplied by actual direct costs	2,656,149.90	8,663,384.61	9,096,553.84
2023-2024 Actual Indirect Costs	2,891,322.54	9,695,665.55	9,695,665.55
2021-2022 Fixed Carry Forward	10,775.91	0.00	118,333.43
Total Indirect Costs	2,880,546.63	9,695,665.55	9,577,332.12
Over/(Under) Recovery	-224,396.73	0.00	-480,778.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,891,322.54	9,695,665.55	9,695,665.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-224,396.73	0.00	-480,778.28
Total Projected Indirect 2025-2026 (Numerator)	3,115,719.27	9,695,665.55	10,176,443.83
Direct Costs	64,784,143.87	57,755,897.37	57,755,897.37
Rate for 2025-2026 **	4.81*	16.79*	17.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50040  
Form R0418**

Anchor Bay School District  
5201 COUNTY LINE RD  
CASCO, MI 48064

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	929,750.04	7,050,651.42	7,050,651.42
2021-2022 Fixed Carry Forward	50,611.66	-450,898.71	-454,378.70
Total Indirect Costs	879,138.38	7,501,550.13	7,505,030.12
2021-2022 Direct Costs	66,794,421.67	60,491,357.25	60,491,357.25
2023-2024 Rate	1.32*	12.40*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	79,578,148.00	71,003,146.02	71,003,146.02
Indirect costs based on rate ** multiplied by actual direct costs	1,050,431.55	8,804,390.11	8,811,490.42
2023-2024 Actual Indirect Costs	1,124,597.69	9,481,926.41	9,481,926.41
2021-2022 Fixed Carry Forward	50,611.66	-450,898.71	-454,378.70
Total Indirect Costs	1,073,986.03	9,932,825.12	9,936,305.11
Over/(Under) Recovery	-23,554.48	-1,128,435.01	-1,124,814.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,124,597.69	9,481,926.41	9,481,926.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,554.48	-1,128,435.01	-1,124,814.69
Total Projected Indirect 2025-2026 (Numerator)	1,148,152.17	10,610,361.42	10,606,741.10
Direct Costs	79,578,148.00	71,003,146.02	71,003,146.02
Rate for 2025-2026 **	1.44*	14.94*	14.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50050  
Form R0418**

Armada Area Schools  
74500 BURK ST  
ARMADA, MI 48005

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,159,566.30	2,872,902.93	2,872,902.93
2021-2022 Fixed Carry Forward	-126,730.73	0.00	123,366.45
Total Indirect Costs	1,286,297.03	2,872,902.93	2,749,536.48
2021-2022 Direct Costs	21,360,348.19	19,647,011.56	19,647,011.56
2023-2024 Rate	6.02*	14.62*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,134,279.83	22,858,404.68	22,858,404.68
Indirect costs based on rate ** multiplied by actual direct costs	1,513,083.65	3,341,898.76	3,197,890.81
2023-2024 Actual Indirect Costs	1,099,925.22	3,375,800.37	3,375,800.37
2021-2022 Fixed Carry Forward	-126,730.73	0.00	123,366.45
Total Indirect Costs	1,226,655.95	3,375,800.37	3,252,433.92
Over/(Under) Recovery	286,427.70	-33,901.61	-54,543.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,099,925.22	3,375,800.37	3,375,800.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	286,427.70	-33,901.61	-54,543.11
Total Projected Indirect 2025-2026 (Numerator)	813,497.52	3,409,701.98	3,430,343.48
Direct Costs	25,134,279.83	22,858,404.68	22,858,404.68
Rate for 2025-2026 **	3.24*	14.92*	15.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50070  
Form R0418**

Clintondale Community Schools  
35100 LITTLE MACK AVE  
CLINTON TOWNSHIP, MI 48035

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,075,065.71	3,946,423.08	3,946,423.08
2021-2022 Fixed Carry Forward	40,867.57	-247,580.15	-248,024.73
Total Indirect Costs	1,034,198.14	4,194,003.23	4,194,447.81
2021-2022 Direct Costs	31,906,350.89	29,034,993.52	29,034,993.52
2023-2024 Rate	3.24*	14.44*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,486,573.74	27,562,628.79	27,562,628.79
Indirect costs based on rate ** multiplied by actual direct costs	987,764.99	3,980,043.60	3,982,799.86
2023-2024 Actual Indirect Costs	1,668,174.59	4,592,119.54	4,592,119.54
2021-2022 Fixed Carry Forward	40,867.57	-247,580.15	-248,024.73
Total Indirect Costs	1,627,307.02	4,839,699.69	4,840,144.27
Over/(Under) Recovery	-639,542.03	-859,656.09	-857,344.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,668,174.59	4,592,119.54	4,592,119.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-639,542.03	-859,656.09	-857,344.41
Total Projected Indirect 2025-2026 (Numerator)	2,307,716.62	5,451,775.63	5,449,463.95
Direct Costs	30,486,573.74	27,562,628.79	27,562,628.79
Rate for 2025-2026 **	7.57*	19.78*	19.77**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50080  
Form R0418**

Chippewa Valley Schools  
19120 CASS AVE  
CLINTON TOWNSHIP, MI 48038

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,722,763.64	18,595,369.37	18,595,369.37
2021-2022 Fixed Carry Forward	-5,690.17	-550,505.23	-539,905.70
Total Indirect Costs	5,728,453.81	19,145,874.60	19,135,275.07
2021-2022 Direct Costs	175,355,061.55	162,234,494.04	162,234,494.04
2023-2024 Rate	3.27*	11.80*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	205,810,136.07	189,065,777.68	189,065,777.68
Indirect costs based on rate ** multiplied by actual direct costs	6,729,991.45	22,309,761.77	22,290,855.19
2023-2024 Actual Indirect Costs	6,422,191.17	22,892,916.76	22,892,916.76
2021-2022 Fixed Carry Forward	-5,690.17	-550,505.23	-539,905.70
Total Indirect Costs	6,427,881.34	23,443,421.99	23,432,822.46
Over/(Under) Recovery	302,110.11	-1,133,660.22	-1,141,967.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,422,191.17	22,892,916.76	22,892,916.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	302,110.11	-1,133,660.22	-1,141,967.27
Total Projected Indirect 2025-2026 (Numerator)	6,120,081.06	24,026,576.98	24,034,884.03
Direct Costs	205,810,136.07	189,065,777.68	189,065,777.68
Rate for 2025-2026 **	2.97*	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 2025-2026 Indirect Cost Rates  
School District 50090  
Form R0418**

Fitzgerald Public Schools  
23200 RYAN RD  
WARREN, MI 48091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,640,342.07	4,402,730.72	4,402,730.72
2021-2022 Fixed Carry Forward	117,054.33	0.00	463,672.22
Total Indirect Costs	1,523,287.74	4,402,730.72	3,939,058.50
2021-2022 Direct Costs	32,660,826.58	29,898,437.93	29,898,437.93
2023-2024 Rate	4.66*	14.73*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,188,809.45	38,402,359.73	38,402,359.73
Indirect costs based on rate ** multiplied by actual direct costs	1,965,998.52	5,656,667.59	5,057,590.78
2023-2024 Actual Indirect Costs	1,272,435.37	5,058,885.09	5,058,885.09
2021-2022 Fixed Carry Forward	117,054.33	0.00	463,672.22
Total Indirect Costs	1,155,381.04	5,058,885.09	4,595,212.87
Over/(Under) Recovery	810,617.48	597,782.50	462,377.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,272,435.37	5,058,885.09	5,058,885.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	810,617.48	597,782.50	462,377.91
Total Projected Indirect 2025-2026 (Numerator)	461,817.89	4,461,102.59	4,596,507.18
Direct Costs	42,188,809.45	38,402,359.73	38,402,359.73
Rate for 2025-2026 **	1.09*	11.62*	11.97**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50100  
Form R0418**

Fraser Public Schools  
33466 GARFIELD RD  
FRASER, MI 48026

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,716,027.68	7,279,831.93	7,279,831.93
2021-2022 Fixed Carry Forward	-10,253.91	333,952.84	335,001.82
Total Indirect Costs	1,726,281.59	6,945,879.09	6,944,830.11
2021-2022 Direct Costs	62,399,609.99	56,636,754.98	56,636,754.98
2023-2024 Rate	2.77*	12.26*	12.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	69,126,646.78	61,532,499.62	61,532,499.62
Indirect costs based on rate ** multiplied by actual direct costs	1,914,808.12	7,543,884.45	7,543,884.45
2023-2024 Actual Indirect Costs	2,015,379.74	9,402,290.90	9,402,290.90
2021-2022 Fixed Carry Forward	-10,253.91	333,952.84	335,001.82
Total Indirect Costs	2,025,633.65	9,068,338.06	9,067,289.08
Over/(Under) Recovery	-110,825.53	-1,524,453.61	-1,523,404.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,015,379.74	9,402,290.90	9,402,290.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-110,825.53	-1,524,453.61	-1,523,404.63
Total Projected Indirect 2025-2026 (Numerator)	2,126,205.27	10,926,744.51	10,925,695.53
Direct Costs	69,126,646.78	61,532,499.62	61,532,499.62
Rate for 2025-2026 **	3.08*	17.76*	17.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50120  
Form R0418**

Lake Shore Public Schools (Macomb)  
23055 MASONIC BLVD  
ST CLR SHORES, MI 48082

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,949,739.12	6,960,963.41	6,960,963.41
2021-2022 Fixed Carry Forward	153,963.07	0.00	125,854.62
Total Indirect Costs	1,795,776.05	6,960,963.41	6,835,108.79
2021-2022 Direct Costs	49,250,384.68	43,987,718.76	43,987,718.76
2023-2024 Rate	3.65*	15.82*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,973,074.55	45,668,134.81	45,668,134.81
Indirect costs based on rate ** multiplied by actual direct costs	1,860,517.22	6,850,220.22	7,096,828.15
2023-2024 Actual Indirect Costs	1,998,607.47	7,076,913.27	7,076,913.27
2021-2022 Fixed Carry Forward	153,963.07	0.00	125,854.62
Total Indirect Costs	1,844,644.40	7,076,913.27	6,951,058.65
Over/(Under) Recovery	15,872.82	0.00	145,769.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,998,607.47	7,076,913.27	7,076,913.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	15,872.82	0.00	145,769.50
Total Projected Indirect 2025-2026 (Numerator)	1,982,734.65	7,076,913.27	6,931,143.77
Direct Costs	50,973,074.55	45,668,134.81	45,668,134.81
Rate for 2025-2026 **	3.89*	15.50*	15.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50130  
Form R0418**

Lakeview Public Schools (Macomb)  
27575 Harper Ave  
SAINT CLAIR SHORES, MI 48081

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,060,074.86	4,745,725.21	4,745,725.21
2021-2022 Fixed Carry Forward	72,885.09	292,456.67	293,916.90
Total Indirect Costs	987,189.77	4,453,268.54	4,451,808.31
2021-2022 Direct Costs	51,904,740.21	48,074,560.12	48,074,560.12
2023-2024 Rate	1.90*	9.26*	9.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	60,152,254.78	55,443,901.99	55,443,901.99
Indirect costs based on rate ** multiplied by actual direct costs	1,142,892.84	5,134,105.32	5,134,105.32
2023-2024 Actual Indirect Costs	1,375,430.43	5,949,113.53	5,949,113.53
2021-2022 Fixed Carry Forward	72,885.09	292,456.67	293,916.90
Total Indirect Costs	1,302,545.34	5,656,656.86	5,655,196.63
Over/(Under) Recovery	-159,652.50	-522,551.54	-521,091.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,375,430.43	5,949,113.53	5,949,113.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-159,652.50	-522,551.54	-521,091.31
Total Projected Indirect 2025-2026 (Numerator)	1,535,082.93	6,471,665.07	6,470,204.84
Direct Costs	60,152,254.78	55,443,901.99	55,443,901.99
Rate for 2025-2026 **	2.55*	11.67*	11.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50140  
Form R0418**

L'Anse Creuse Public Schools  
24076 F.V. Pankow Blvd.  
Clinton Township, MI 48036

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,758,849.84	13,956,176.35	13,956,176.35
2021-2022 Fixed Carry Forward	-296,841.12	177,462.42	176,279.61
Total Indirect Costs	4,055,690.96	13,778,713.93	13,779,896.74
2021-2022 Direct Costs	124,996,667.19	114,562,846.68	114,562,846.68
2023-2024 Rate	3.24*	12.03*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	143,866,023.63	131,252,114.85	131,252,114.85
Indirect costs based on rate ** multiplied by actual direct costs	4,661,259.17	15,789,629.42	15,789,629.42
2023-2024 Actual Indirect Costs	4,542,504.88	16,790,726.32	16,790,726.32
2021-2022 Fixed Carry Forward	-296,841.12	177,462.42	176,279.61
Total Indirect Costs	4,839,346.00	16,613,263.90	16,614,446.71
Over/(Under) Recovery	-178,086.83	-823,634.48	-824,817.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,542,504.88	16,790,726.32	16,790,726.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-178,086.83	-823,634.48	-824,817.29
Total Projected Indirect 2025-2026 (Numerator)	4,720,591.71	17,614,360.80	17,615,543.61
Direct Costs	143,866,023.63	131,252,114.85	131,252,114.85
Rate for 2025-2026 **	3.28*	13.42*	13.42**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50160  
Form R0418**

Mount Clemens Community School District  
167 CASS AVE  
MOUNT CLEMENS, MI 48043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	711,175.36	2,620,598.82	2,620,598.82
2021-2022 Fixed Carry Forward	154,584.68	0.00	0.00
Total Indirect Costs	556,590.68	2,620,598.82	2,620,598.82
2021-2022 Direct Costs	14,808,785.92	12,899,362.46	12,899,362.46
2023-2024 Rate	3.76*	20.32*	20.32**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,663,553.90	12,873,728.83	12,873,728.83
Indirect costs based on rate ** multiplied by actual direct costs	551,349.63	1,931,059.32	2,615,941.70
2023-2024 Actual Indirect Costs	946,924.49	2,736,749.56	2,736,749.56
2021-2022 Fixed Carry Forward	154,584.68	0.00	0.00
Total Indirect Costs	792,339.81	2,736,749.56	2,736,749.56
Over/(Under) Recovery	-240,990.18	0.00	-120,807.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	946,924.49	2,736,749.56	2,736,749.56
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-240,990.18	0.00	-120,807.86
Total Projected Indirect 2025-2026 (Numerator)	1,187,914.67	2,736,749.56	2,857,557.42
Direct Costs	14,663,553.90	12,873,728.83	12,873,728.83
Rate for 2025-2026 **	8.10*	21.26*	22.20**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50170  
Form R0418**

New Haven Community Schools  
P.O. Box 482000  
New Haven, MI 48048

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	701,278.01	2,377,038.78	2,377,038.78
2021-2022 Fixed Carry Forward	-7,321.98	0.00	555,152.73
Total Indirect Costs	708,599.99	2,377,038.78	1,821,886.05
2021-2022 Direct Costs	16,638,810.19	14,963,049.42	14,963,049.42
2023-2024 Rate	4.26*	15.89*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,613,958.96	18,179,916.46	18,179,916.46
Indirect costs based on rate ** multiplied by actual direct costs	878,154.65	2,726,987.47	2,214,313.82
2023-2024 Actual Indirect Costs	837,072.83	3,271,115.33	3,271,115.33
2021-2022 Fixed Carry Forward	-7,321.98	0.00	555,152.73
Total Indirect Costs	844,394.81	3,271,115.33	2,715,962.60
Over/(Under) Recovery	33,759.84	0.00	-501,648.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	837,072.83	3,271,115.33	3,271,115.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,759.84	0.00	-501,648.78
Total Projected Indirect 2025-2026 (Numerator)	803,312.99	3,271,115.33	3,772,764.11
Direct Costs	20,613,958.96	18,179,916.46	18,179,916.46
Rate for 2025-2026 **	3.90*	17.99*	20.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50180  
Form R0418**

Richmond Community Schools  
35276 Division Rd  
Richmond, MI 48062

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	723,254.37	2,127,719.16	2,127,719.16
2021-2022 Fixed Carry Forward	-72,592.73	-149,753.83	-150,770.74
Total Indirect Costs	795,847.10	2,277,472.99	2,278,489.90
2021-2022 Direct Costs	17,457,882.68	16,053,417.89	16,053,417.89
2023-2024 Rate	4.56*	14.19*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,419,758.33	19,317,014.83	19,317,014.83
Indirect costs based on rate ** multiplied by actual direct costs	976,740.98	2,741,084.40	2,741,084.40
2023-2024 Actual Indirect Costs	948,286.92	3,051,030.42	3,051,030.42
2021-2022 Fixed Carry Forward	-72,592.73	-149,753.83	-150,770.74
Total Indirect Costs	1,020,879.65	3,200,784.25	3,201,801.16
Over/(Under) Recovery	-44,138.67	-459,699.85	-460,716.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	948,286.92	3,051,030.42	3,051,030.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-44,138.67	-459,699.85	-460,716.76
Total Projected Indirect 2025-2026 (Numerator)	992,425.59	3,510,730.27	3,511,747.18
Direct Costs	21,419,758.33	19,317,014.83	19,317,014.83
Rate for 2025-2026 **	4.63*	18.17*	18.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50190  
Form R0418**

Romeo Community Schools  
316 N MAIN ST  
ROMEO, MI 48065

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,413,620.27	6,544,775.01	6,544,775.01
2021-2022 Fixed Carry Forward	-75,023.61	301,525.08	296,699.30
Total Indirect Costs	1,488,643.88	6,243,249.93	6,248,075.71
2021-2022 Direct Costs	64,601,504.31	59,248,220.83	59,248,220.83
2023-2024 Rate	2.30*	10.54*	10.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	74,682,586.36	67,918,327.42	67,918,327.42
Indirect costs based on rate ** multiplied by actual direct costs	1,717,699.49	7,158,591.71	7,165,383.54
2023-2024 Actual Indirect Costs	1,716,631.08	8,235,090.57	8,235,090.57
2021-2022 Fixed Carry Forward	-75,023.61	301,525.08	296,699.30
Total Indirect Costs	1,791,654.69	7,933,565.49	7,938,391.27
Over/(Under) Recovery	-73,955.20	-774,973.78	-773,007.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,716,631.08	8,235,090.57	8,235,090.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-73,955.20	-774,973.78	-773,007.73
Total Projected Indirect 2025-2026 (Numerator)	1,790,586.28	9,010,064.35	9,008,098.30
Direct Costs	74,682,586.36	67,918,327.42	67,918,327.42
Rate for 2025-2026 **	2.40*	13.27*	13.26**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50200  
Form R0418**

South Lake Schools  
23101 STADIUM DR  
SAINT CLAIR SHORES, MI 48080

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	359,520.33	2,391,598.83	2,391,598.83
2021-2022 Fixed Carry Forward	-47,793.12	-55,700.11	-57,329.40
Total Indirect Costs	407,313.45	2,447,298.94	2,448,928.23
2021-2022 Direct Costs	21,637,494.04	19,605,415.54	19,605,415.54
2023-2024 Rate	1.88*	12.48*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,606,487.21	23,234,030.05	23,234,030.05
Indirect costs based on rate ** multiplied by actual direct costs	481,401.96	2,899,606.95	2,901,930.35
2023-2024 Actual Indirect Costs	442,314.77	2,814,771.93	2,814,771.93
2021-2022 Fixed Carry Forward	-47,793.12	-55,700.11	-57,329.40
Total Indirect Costs	490,107.89	2,870,472.04	2,872,101.33
Over/(Under) Recovery	-8,705.93	29,134.91	29,829.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	442,314.77	2,814,771.93	2,814,771.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,705.93	29,134.91	29,829.02
Total Projected Indirect 2025-2026 (Numerator)	451,020.70	2,785,637.02	2,784,942.91
Direct Costs	25,606,487.21	23,234,030.05	23,234,030.05
Rate for 2025-2026 **	1.76*	11.99*	11.99**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50210  
Form R0418**

Utica Community Schools  
11303 GREENDALE DR  
STERLING HEIGHTS, MI 48312

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,561,544.34	33,405,211.53	33,405,211.53
2021-2022 Fixed Carry Forward	-1,257,922.47	-5,807,843.14	-5,808,352.28
Total Indirect Costs	7,819,466.81	39,213,054.67	39,213,563.81
2021-2022 Direct Costs	299,452,093.04	281,803,028.82	281,803,028.82
2023-2024 Rate	2.61*	13.92*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	357,914,554.12	333,375,970.88	333,375,970.88
Indirect costs based on rate ** multiplied by actual direct costs	9,341,569.86	46,405,935.15	46,405,935.15
2023-2024 Actual Indirect Costs	6,921,970.97	41,436,999.88	41,436,999.88
2021-2022 Fixed Carry Forward	-1,257,922.47	-5,807,843.14	-5,808,352.28
Total Indirect Costs	8,179,893.44	47,244,843.02	47,245,352.16
Over/(Under) Recovery	1,161,676.42	-838,907.87	-839,417.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,921,970.97	41,436,999.88	41,436,999.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,161,676.42	-838,907.87	-839,417.01
Total Projected Indirect 2025-2026 (Numerator)	5,760,294.55	42,275,907.75	42,276,416.89
Direct Costs	357,914,554.12	333,375,970.88	333,375,970.88
Rate for 2025-2026 **	1.61*	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 2025-2026 Indirect Cost Rates  
School District 50220  
Form R0418**

Van Dyke Public Schools  
23500 MAC ARTHUR BLVD  
WARREN, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,335,528.25	4,293,139.99	4,293,139.99
2021-2022 Fixed Carry Forward	354,019.94	0.00	381,454.96
Total Indirect Costs	981,508.31	4,293,139.99	3,911,685.03
2021-2022 Direct Costs	34,276,185.05	31,318,573.31	31,318,573.31
2023-2024 Rate	2.86*	13.71*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,219,527.60	37,546,571.95	37,546,571.95
Indirect costs based on rate ** multiplied by actual direct costs	1,178,878.49	5,147,635.01	4,689,566.84
2023-2024 Actual Indirect Costs	1,608,894.49	5,281,850.14	5,281,850.14
2021-2022 Fixed Carry Forward	354,019.94	0.00	381,454.96
Total Indirect Costs	1,254,874.55	5,281,850.14	4,900,395.18
Over/(Under) Recovery	-75,996.06	-134,215.13	-210,828.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,608,894.49	5,281,850.14	5,281,850.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-75,996.06	-134,215.13	-210,828.34
Total Projected Indirect 2025-2026 (Numerator)	1,684,890.55	5,416,065.27	5,492,678.48
Direct Costs	41,219,527.60	37,546,571.95	37,546,571.95
Rate for 2025-2026 **	4.09*	14.42*	14.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50230  
Form R0418**

Warren Consolidated Schools  
31300 ANITA DR  
WARREN, MI 48093

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,366,817.83	22,419,178.58	22,419,178.58
2021-2022 Fixed Carry Forward	389,686.48	1,416,792.44	1,412,333.00
Total Indirect Costs	5,977,131.35	21,002,386.14	21,006,845.58
2021-2022 Direct Costs	189,135,026.35	173,083,527.82	173,083,527.82
2023-2024 Rate	3.16*	12.13*	12.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	215,433,059.44	195,547,286.14	195,547,286.14
Indirect costs based on rate ** multiplied by actual direct costs	6,807,684.68	23,719,885.81	23,739,440.54
2023-2024 Actual Indirect Costs	8,096,452.03	27,954,267.79	27,954,267.79
2021-2022 Fixed Carry Forward	389,686.48	1,416,792.44	1,412,333.00
Total Indirect Costs	7,706,765.55	26,537,475.35	26,541,934.79
Over/(Under) Recovery	-899,080.87	-2,817,589.54	-2,802,494.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,096,452.03	27,954,267.79	27,954,267.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-899,080.87	-2,817,589.54	-2,802,494.25
Total Projected Indirect 2025-2026 (Numerator)	8,995,532.90	30,771,857.33	30,756,762.04
Direct Costs	215,433,059.44	195,547,286.14	195,547,286.14
Rate for 2025-2026 **	4.18*	15.74*	15.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50240  
Form R0418**

Warren Woods Public Schools  
12900 FRAZHO RD  
WARREN, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,161,085.14	5,395,084.91	5,395,084.91
2021-2022 Fixed Carry Forward	168,389.37	237,142.74	236,013.33
Total Indirect Costs	992,695.77	5,157,942.17	5,159,071.58
2021-2022 Direct Costs	44,712,406.85	40,330,114.60	40,330,114.60
2023-2024 Rate	2.22*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,664,459.57	45,671,146.52	45,671,146.52
Indirect costs based on rate ** multiplied by actual direct costs	1,124,751.00	5,841,339.64	5,841,339.64
2023-2024 Actual Indirect Costs	1,288,285.34	6,096,687.55	6,096,687.55
2021-2022 Fixed Carry Forward	168,389.37	237,142.74	236,013.33
Total Indirect Costs	1,119,895.97	5,859,544.81	5,860,674.22
Over/(Under) Recovery	4,855.03	-18,205.17	-19,334.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,288,285.34	6,096,687.55	6,096,687.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,855.03	-18,205.17	-19,334.58
Total Projected Indirect 2025-2026 (Numerator)	1,283,430.31	6,114,892.72	6,116,022.13
Direct Costs	50,664,459.57	45,671,146.52	45,671,146.52
Rate for 2025-2026 **	2.53*	13.39*	13.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50901  
Form R0418**

Macomb Academy  
39092 GARFIELD RD  
CLINTON TOWNSHIP, MI 48038

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,892.00	155,804.31	155,804.31
2021-2022 Fixed Carry Forward	50,343.15	0.00	0.00
Total Indirect Costs	-47,451.15	155,804.31	155,804.31
2021-2022 Direct Costs	1,027,157.37	874,245.06	874,245.06
2023-2024 Rate	0.00*	17.82*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,225,623.26	1,033,772.91	1,033,772.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	155,065.94	184,218.33
2023-2024 Actual Indirect Costs	12,465.80	204,316.15	204,316.15
2021-2022 Fixed Carry Forward	50,343.15	0.00	0.00
Total Indirect Costs	-37,877.35	204,316.15	204,316.15
Over/(Under) Recovery	0.00	0.00	-20,097.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	12,465.80	204,316.15	204,316.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-20,097.82
Total Projected Indirect 2025-2026 (Numerator)	12,465.80	204,316.15	224,413.97
Direct Costs	1,225,623.26	1,033,772.91	1,033,772.91
Rate for 2025-2026 **	1.02*	19.76*	21.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50902  
Form R0418**

Michigan Collegiate  
16911 EASTLAND ST  
ROSEVILLE, MI 48066

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	119,914.05	760,900.51	760,900.51
2021-2022 Fixed Carry Forward	45,437.24	521,743.30	522,062.87
Total Indirect Costs	74,476.81	239,157.21	238,837.64
2021-2022 Direct Costs	9,796,083.08	9,155,096.62	9,155,096.62
2023-2024 Rate	0.76*	2.61*	2.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,476,746.01	10,737,136.27	10,737,136.27
Indirect costs based on rate ** multiplied by actual direct costs	87,223.27	280,239.26	280,239.26
2023-2024 Actual Indirect Costs	83,280.27	822,890.01	822,890.01
2021-2022 Fixed Carry Forward	45,437.24	521,743.30	522,062.87
Total Indirect Costs	37,843.03	301,146.71	300,827.14
Over/(Under) Recovery	49,380.24	-20,907.45	-20,587.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	83,280.27	822,890.01	822,890.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	49,380.24	-20,907.45	-20,587.88
Total Projected Indirect 2025-2026 (Numerator)	33,900.03	843,797.46	843,477.89
Direct Costs	11,476,746.01	10,737,136.27	10,737,136.27
Rate for 2025-2026 **	0.30*	7.86*	7.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50903  
Form R0418**

Huron Academy  
11401 METROPOLITAN PKWY  
STERLING HEIGHTS, MI 48312

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,958.00	478,120.00	478,120.00
2021-2022 Fixed Carry Forward	38,622.42	206,541.80	212,903.17
Total Indirect Costs	6,335.58	271,578.20	265,216.83
2021-2022 Direct Costs	6,646,334.00	6,213,172.00	6,213,172.00
2023-2024 Rate	0.10*	4.37*	4.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,431,123.00	6,955,169.00	6,955,169.00
Indirect costs based on rate ** multiplied by actual direct costs	7,431.12	303,940.89	296,985.72
2023-2024 Actual Indirect Costs	33,864.00	509,818.00	509,818.00
2021-2022 Fixed Carry Forward	38,622.42	206,541.80	212,903.17
Total Indirect Costs	-4,758.42	303,276.20	296,914.83
Over/(Under) Recovery	12,189.54	664.69	70.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	33,864.00	509,818.00	509,818.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,189.54	664.69	70.89
Total Projected Indirect 2025-2026 (Numerator)	21,674.46	509,153.31	509,747.11
Direct Costs	7,431,123.00	6,955,169.00	6,955,169.00
Rate for 2025-2026 **	0.29*	7.32*	7.33**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50905  
Form R0418**

Arts Academy in the Woods  
32101 Caroline  
Fraser, MI 48026

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	129,303.65	482,514.81	482,514.81
2021-2022 Fixed Carry Forward	-82,913.37	-21,077.04	-21,392.13
Total Indirect Costs	212,217.02	503,591.85	503,906.94
2021-2022 Direct Costs	3,796,319.74	3,443,108.58	3,443,108.58
2023-2024 Rate	5.59*	14.63*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,915,184.69	4,433,072.81	4,433,072.81
Indirect costs based on rate ** multiplied by actual direct costs	274,758.82	648,558.55	649,001.86
2023-2024 Actual Indirect Costs	51,648.65	533,760.53	533,760.53
2021-2022 Fixed Carry Forward	-82,913.37	-21,077.04	-21,392.13
Total Indirect Costs	134,562.02	554,837.57	555,152.66
Over/(Under) Recovery	140,196.80	93,720.98	93,849.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	51,648.65	533,760.53	533,760.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	140,196.80	93,720.98	93,849.20
Total Projected Indirect 2025-2026 (Numerator)	-88,548.15	440,039.55	439,911.33
Direct Costs	4,915,184.69	4,433,072.81	4,433,072.81
Rate for 2025-2026 **	0.00*	9.93*	9.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50906  
Form R0418**

Merritt Academy  
59900 HAVENRIDGE RD  
NEW HAVEN, MI 48048

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	50,337.73	724,439.53	724,439.53
2021-2022 Fixed Carry Forward	16,407.03	20,404.65	20,527.57
Total Indirect Costs	33,930.70	704,034.88	703,911.96
2021-2022 Direct Costs	7,481,854.09	6,807,752.29	6,807,752.29
2023-2024 Rate	0.45*	10.34*	10.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,490,967.82	6,907,874.66	6,907,874.66
Indirect costs based on rate ** multiplied by actual direct costs	33,709.36	714,274.24	714,274.24
2023-2024 Actual Indirect Costs	42,924.50	626,017.66	626,017.66
2021-2022 Fixed Carry Forward	16,407.03	20,404.65	20,527.57
Total Indirect Costs	26,517.47	605,613.01	605,490.09
Over/(Under) Recovery	7,191.89	108,661.23	108,784.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	42,924.50	626,017.66	626,017.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,191.89	108,661.23	108,784.15
Total Projected Indirect 2025-2026 (Numerator)	35,732.61	517,356.43	517,233.51
Direct Costs	7,490,967.82	6,907,874.66	6,907,874.66
Rate for 2025-2026 **	0.48*	7.49*	7.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50908  
Form R0418**

Mt. Clemens Montessori Academy  
1070 HAMPTON RD  
MOUNT CLEMENS, MI 48043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	43,794.00	273,107.00	273,107.00
2021-2022 Fixed Carry Forward	6,701.03	17,829.59	17,829.59
Total Indirect Costs	37,092.97	255,277.41	255,277.41
2021-2022 Direct Costs	2,713,827.00	2,484,514.00	2,484,514.00
2023-2024 Rate	1.37*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,111,930.00	2,854,641.00	2,854,641.00
Indirect costs based on rate ** multiplied by actual direct costs	42,633.44	293,171.63	293,171.63
2023-2024 Actual Indirect Costs	27,126.00	284,415.00	284,415.00
2021-2022 Fixed Carry Forward	6,701.03	17,829.59	17,829.59
Total Indirect Costs	20,424.97	266,585.41	266,585.41
Over/(Under) Recovery	22,208.47	26,586.22	26,586.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,126.00	284,415.00	284,415.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	22,208.47	26,586.22	26,586.22
Total Projected Indirect 2025-2026 (Numerator)	4,917.53	257,828.78	257,828.78
Direct Costs	3,111,930.00	2,854,641.00	2,854,641.00
Rate for 2025-2026 **	0.16*	9.03*	9.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50909  
Form R0418**

Prevail Academy  
353 CASS AVE  
MOUNT CLEMENS, MI 48043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	273,137.00	1,633,442.00	1,633,442.00
2021-2022 Fixed Carry Forward	-17,592.96	0.00	0.00
Total Indirect Costs	290,729.96	1,633,442.00	1,633,442.00
2021-2022 Direct Costs	7,178,487.00	5,818,182.00	5,818,182.00
2023-2024 Rate	4.05*	28.07*	28.07**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,486,895.00	6,215,548.00	6,215,548.00
Indirect costs based on rate ** multiplied by actual direct costs	303,219.25	932,332.20	1,553,887.00
2023-2024 Actual Indirect Costs	263,698.00	1,535,045.00	1,535,045.00
2021-2022 Fixed Carry Forward	-17,592.96	0.00	0.00
Total Indirect Costs	281,290.96	1,535,045.00	1,535,045.00
Over/(Under) Recovery	21,928.29	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	263,698.00	1,535,045.00	1,535,045.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	21,928.29	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	241,769.71	1,535,045.00	1,535,045.00
Direct Costs	7,486,895.00	6,215,548.00	6,215,548.00
Rate for 2025-2026 **	3.23*	24.70*	24.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50911  
Form R0418**

Academy of Warren  
13943 E 8 MILE RD  
WARREN, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	108,688.00	1,236,699.00	1,236,699.00
2021-2022 Fixed Carry Forward	-2,809.86	0.00	-153,377.29
Total Indirect Costs	111,497.86	1,236,699.00	1,390,076.29
2021-2022 Direct Costs	8,434,991.00	7,306,980.00	7,306,980.00
2023-2024 Rate	1.32*	16.92*	19.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,987,907.00	8,582,040.00	8,582,040.00
Indirect costs based on rate ** multiplied by actual direct costs	131,840.37	1,287,306.00	1,632,304.01
2023-2024 Actual Indirect Costs	172,784.00	1,578,651.00	1,578,651.00
2021-2022 Fixed Carry Forward	-2,809.86	0.00	-153,377.29
Total Indirect Costs	175,593.86	1,578,651.00	1,732,028.29
Over/(Under) Recovery	-43,753.49	0.00	-99,724.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	172,784.00	1,578,651.00	1,578,651.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-43,753.49	0.00	-99,724.28
Total Projected Indirect 2025-2026 (Numerator)	216,537.49	1,578,651.00	1,678,375.28
Direct Costs	9,987,907.00	8,582,040.00	8,582,040.00
Rate for 2025-2026 **	2.17*	18.39*	19.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50912  
Form R0418**

Reach Charter Academy  
25275 CHIPPENDALE ST  
ROSEVILLE, MI 48066

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	244,656.00	1,699,531.00	1,699,531.00
2021-2022 Fixed Carry Forward	3,498.70	0.00	0.00
Total Indirect Costs	241,157.30	1,699,531.00	1,699,531.00
2021-2022 Direct Costs	7,130,456.00	5,675,581.00	5,675,581.00
2023-2024 Rate	3.38*	29.94*	29.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,826,063.00	6,306,067.00	6,306,067.00
Indirect costs based on rate ** multiplied by actual direct costs	264,520.93	945,910.05	1,576,516.75
2023-2024 Actual Indirect Costs	214,900.00	1,734,896.00	1,734,896.00
2021-2022 Fixed Carry Forward	3,498.70	0.00	0.00
Total Indirect Costs	211,401.30	1,734,896.00	1,734,896.00
Over/(Under) Recovery	53,119.63	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	214,900.00	1,734,896.00	1,734,896.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	53,119.63	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	161,780.37	1,734,896.00	1,734,896.00
Direct Costs	7,826,063.00	6,306,067.00	6,306,067.00
Rate for 2025-2026 **	2.07*	27.51*	27.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50913  
Form R0418**

Noor International Academy  
37412 DEQUINDRE RD  
STERLING HEIGHTS, MI 48310

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,503.21	211,811.33	211,811.33
2021-2022 Fixed Carry Forward	5,871.36	0.00	2,672.37
Total Indirect Costs	59,631.85	211,811.33	209,138.96
2021-2022 Direct Costs	1,543,014.86	1,396,706.74	1,396,706.74
2023-2024 Rate	3.86*	15.17*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,131,019.59	1,981,916.18	1,981,916.18
Indirect costs based on rate ** multiplied by actual direct costs	82,257.36	297,287.43	296,692.85
2023-2024 Actual Indirect Costs	63,965.56	213,068.97	213,068.97
2021-2022 Fixed Carry Forward	5,871.36	0.00	2,672.37
Total Indirect Costs	58,094.20	213,068.97	210,396.60
Over/(Under) Recovery	24,163.16	0.00	86,296.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	63,965.56	213,068.97	213,068.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	24,163.16	0.00	86,296.25
Total Projected Indirect 2025-2026 (Numerator)	39,802.40	213,068.97	126,772.72
Direct Costs	2,131,019.59	1,981,916.18	1,981,916.18
Rate for 2025-2026 **	1.87*	10.75*	6.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50914  
Form R0418**

Macomb Montessori Academy  
14057 E 9 MILE RD  
Warren, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	30,434.96	259,021.04	259,021.04
2021-2022 Fixed Carry Forward	4,463.51	0.00	227,175.11
Total Indirect Costs	25,971.45	259,021.04	31,845.93
2021-2022 Direct Costs	2,414,719.86	2,186,133.78	2,186,133.78
2023-2024 Rate	1.08*	11.85*	1.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,908,361.87	2,605,455.62	2,605,455.62
Indirect costs based on rate ** multiplied by actual direct costs	31,410.31	308,746.49	38,039.65
2023-2024 Actual Indirect Costs	21,601.07	324,507.32	324,507.32
2021-2022 Fixed Carry Forward	4,463.51	0.00	227,175.11
Total Indirect Costs	17,137.56	324,507.32	97,332.21
Over/(Under) Recovery	14,272.75	-15,760.83	-59,292.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	21,601.07	324,507.32	324,507.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,272.75	-15,760.83	-59,292.56
Total Projected Indirect 2025-2026 (Numerator)	7,328.32	340,268.15	383,799.88
Direct Costs	2,908,361.87	2,605,455.62	2,605,455.62
Rate for 2025-2026 **	0.25*	13.06*	14.73**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50915  
Form R0418**

Rising Stars Academy  
23855 Lawrence  
Center Line, MI 48015

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	67,404.06	252,419.86	252,419.86
2021-2022 Fixed Carry Forward	12,192.36	0.00	3,749.25
Total Indirect Costs	55,211.70	252,419.86	248,670.61
2021-2022 Direct Costs	1,438,144.83	1,253,129.03	1,253,129.03
2023-2024 Rate	3.84*	20.14*	19.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,423,553.00	1,142,313.00	1,142,313.00
Indirect costs based on rate ** multiplied by actual direct costs	54,664.44	171,346.95	226,634.90
2023-2024 Actual Indirect Costs	34,177.00	315,417.00	315,417.00
2021-2022 Fixed Carry Forward	12,192.36	0.00	3,749.25
Total Indirect Costs	21,984.64	315,417.00	311,667.75
Over/(Under) Recovery	32,679.80	0.00	-85,032.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	34,177.00	315,417.00	315,417.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	32,679.80	0.00	-85,032.85
Total Projected Indirect 2025-2026 (Numerator)	1,497.20	315,417.00	400,449.85
Direct Costs	1,423,553.00	1,142,313.00	1,142,313.00
Rate for 2025-2026 **	0.11*	27.61*	35.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50918  
Form R0418**

Center Line Preparatory Academy  
8155 RITTER  
CENTER LINE, MI 48015

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	236,569.00	2,282,557.00	2,282,557.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	236,569.00	2,282,557.00	2,282,557.00
2021-2022 Direct Costs	7,693,483.00	5,647,495.00	5,647,495.00
2023-2024 Rate	3.07*	40.42*	40.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,364,879.00	35,607,618.00	35,607,618.00
Indirect costs based on rate ** multiplied by actual direct costs	1,147,101.79	5,341,142.70	8,901,904.50
2023-2024 Actual Indirect Costs	542,983.00	2,300,244.00	2,300,244.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	542,983.00	2,300,244.00	2,300,244.00
Over/(Under) Recovery	604,118.79	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	542,983.00	2,300,244.00	2,300,244.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	604,118.79	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-61,135.79	2,300,244.00	2,300,244.00
Direct Costs	37,364,879.00	35,607,618.00	35,607,618.00
Rate for 2025-2026 **	0.00*	6.46*	6.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 50920  
Form R0418**

New Dawn Academy of Warren  
8200 IRVING RD  
STERLING HTS, MI 48312

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,023,122.47	1,658,841.17	1,658,841.17
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	320,380.27	684,661.57	684,661.57
Total Indirect Costs	320,380.27	684,661.57	684,661.57
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	320,380.27	684,661.57	684,661.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	320,380.27	684,661.57	684,661.57
Direct Costs	2,023,122.47	1,658,841.17	1,658,841.17
Rate for 2025-2026 **	15.84*	41.27*	41.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 51000  
Form R0418**

Manistee ISD  
772 E PARKDALE AVE  
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	766,427.06	1,043,656.28	1,043,656.28
2021-2022 Fixed Carry Forward	96,591.33	0.00	85,462.45
Total Indirect Costs	669,835.73	1,043,656.28	958,193.83
2021-2022 Direct Costs	6,786,216.08	6,508,986.86	6,508,986.86
2023-2024 Rate	9.87*	16.03*	14.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,283,613.16	7,931,023.56	7,931,023.56
Indirect costs based on rate ** multiplied by actual direct costs	817,592.62	1,189,653.53	1,167,446.67
2023-2024 Actual Indirect Costs	961,683.81	1,314,273.41	1,314,273.41
2021-2022 Fixed Carry Forward	96,591.33	0.00	85,462.45
Total Indirect Costs	865,092.48	1,314,273.41	1,228,810.96
Over/(Under) Recovery	-47,499.86	0.00	-61,364.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	961,683.81	1,314,273.41	1,314,273.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-47,499.86	0.00	-61,364.29
Total Projected Indirect 2025-2026 (Numerator)	1,009,183.67	1,314,273.41	1,375,637.70
Direct Costs	8,283,613.16	7,931,023.56	7,931,023.56
Rate for 2025-2026 **	12.18*	16.57*	17.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 51020  
Form R0418**

Bear Lake Schools  
7748 CODY ST  
BEAR LAKE, MI 49614

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	192,550.30	571,948.60	571,948.60
2021-2022 Fixed Carry Forward	-39,971.88	0.00	-59,024.12
Total Indirect Costs	232,522.18	571,948.60	630,972.72
2021-2022 Direct Costs	3,563,745.47	3,184,347.17	3,184,347.17
2023-2024 Rate	6.52*	17.96*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,353,437.67	3,951,629.59	3,951,629.59
Indirect costs based on rate ** multiplied by actual direct costs	283,844.14	592,744.44	782,817.82
2023-2024 Actual Indirect Costs	203,912.93	605,721.01	605,721.01
2021-2022 Fixed Carry Forward	-39,971.88	0.00	-59,024.12
Total Indirect Costs	243,884.81	605,721.01	664,745.13
Over/(Under) Recovery	39,959.33	0.00	118,072.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	203,912.93	605,721.01	605,721.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	39,959.33	0.00	118,072.69
Total Projected Indirect 2025-2026 (Numerator)	163,953.60	605,721.01	487,648.32
Direct Costs	4,353,437.67	3,951,629.59	3,951,629.59
Rate for 2025-2026 **	3.77*	15.33*	12.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 51045  
Form R0418**

Kaleva Norman Dickson School District  
4400 NORTH HIGH BRIDGE RD  
BRETHREN, MI 49619

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	256,645.35	898,979.48	898,979.48
2021-2022 Fixed Carry Forward	52,140.35	0.00	62,371.29
Total Indirect Costs	204,505.00	898,979.48	836,608.19
2021-2022 Direct Costs	6,398,205.36	5,755,871.23	5,755,871.23
2023-2024 Rate	3.20*	15.62*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,571,769.41	6,834,162.16	6,834,162.16
Indirect costs based on rate ** multiplied by actual direct costs	242,296.62	1,025,124.32	993,003.76
2023-2024 Actual Indirect Costs	317,387.75	1,054,995.00	1,054,995.00
2021-2022 Fixed Carry Forward	52,140.35	0.00	62,371.29
Total Indirect Costs	265,247.40	1,054,995.00	992,623.71
Over/(Under) Recovery	-22,950.78	0.00	380.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	317,387.75	1,054,995.00	1,054,995.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,950.78	0.00	380.05
Total Projected Indirect 2025-2026 (Numerator)	340,338.53	1,054,995.00	1,054,614.95
Direct Costs	7,571,769.41	6,834,162.16	6,834,162.16
Rate for 2025-2026 **	4.49*	15.44*	15.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 51060  
Form R0418**

Onekama Consolidated Schools  
5016 MAIN ST  
ONEKAMA, MI 49675

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	224,923.93	816,020.53	816,020.53
2021-2022 Fixed Carry Forward	40,646.65	0.00	69,319.67
Total Indirect Costs	184,277.28	816,020.53	746,700.86
2021-2022 Direct Costs	4,321,493.16	3,730,396.56	3,730,396.56
2023-2024 Rate	4.26*	21.87*	20.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,087,007.52	4,417,565.85	4,417,565.85
Indirect costs based on rate ** multiplied by actual direct costs	216,706.52	662,634.88	884,396.68
2023-2024 Actual Indirect Costs	253,309.93	922,751.60	922,751.60
2021-2022 Fixed Carry Forward	40,646.65	0.00	69,319.67
Total Indirect Costs	212,663.28	922,751.60	853,431.93
Over/(Under) Recovery	4,043.24	0.00	30,964.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	253,309.93	922,751.60	922,751.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,043.24	0.00	30,964.75
Total Projected Indirect 2025-2026 (Numerator)	249,266.69	922,751.60	891,786.85
Direct Costs	5,087,007.52	4,417,565.85	4,417,565.85
Rate for 2025-2026 **	4.90*	20.89*	20.19**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 51070  
Form R0418**

Manistee Area Public Schools  
525 12TH ST  
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	785,334.09	2,263,291.98	2,263,291.98
2021-2022 Fixed Carry Forward	150,003.65	0.00	270,630.50
Total Indirect Costs	635,330.44	2,263,291.98	1,992,661.48
2021-2022 Direct Costs	17,739,675.83	16,261,717.94	16,261,717.94
2023-2024 Rate	3.58*	13.92*	12.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,405,996.88	15,543,809.81	15,543,809.81
Indirect costs based on rate ** multiplied by actual direct costs	623,134.69	2,163,698.33	1,904,116.70
2023-2024 Actual Indirect Costs	992,491.87	2,854,678.94	2,854,678.94
2021-2022 Fixed Carry Forward	150,003.65	0.00	270,630.50
Total Indirect Costs	842,488.22	2,854,678.94	2,584,048.44
Over/(Under) Recovery	-219,353.53	-690,980.61	-679,931.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	992,491.87	2,854,678.94	2,854,678.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-219,353.53	-690,980.61	-679,931.74
Total Projected Indirect 2025-2026 (Numerator)	1,211,845.40	3,545,659.55	3,534,610.68
Direct Costs	17,405,996.88	15,543,809.81	15,543,809.81
Rate for 2025-2026 **	6.96*	22.81*	22.74**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 51903  
Form R0418**

Casman Alternative Academy  
225 9TH ST  
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	41,869.40	103,209.15	103,209.15
2021-2022 Fixed Carry Forward	21,062.16	0.00	16,512.92
Total Indirect Costs	20,807.24	103,209.15	86,696.23
2021-2022 Direct Costs	563,319.07	501,979.32	501,979.32
2023-2024 Rate	3.69*	20.56*	17.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	676,413.04	620,583.84	620,583.84
Indirect costs based on rate ** multiplied by actual direct costs	24,959.64	93,087.58	107,174.83
2023-2024 Actual Indirect Costs	71,683.64	127,512.84	127,512.84
2021-2022 Fixed Carry Forward	21,062.16	0.00	16,512.92
Total Indirect Costs	50,621.48	127,512.84	110,999.92
Over/(Under) Recovery	-25,661.84	0.00	-3,825.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	71,683.64	127,512.84	127,512.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-25,661.84	0.00	-3,825.09
Total Projected Indirect 2025-2026 (Numerator)	97,345.48	127,512.84	131,337.93
Direct Costs	676,413.04	620,583.84	620,583.84
Rate for 2025-2026 **	14.39*	20.55*	21.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 51905  
Form R0418**

Michigan Great Lakes Virtual Academy  
50 FILER ST  
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,285,576.10	2,600,122.60	2,600,122.60
2021-2022 Fixed Carry Forward	225,240.91	100,884.95	100,884.95
Total Indirect Costs	2,060,335.19	2,499,237.65	2,499,237.65
2021-2022 Direct Costs	30,840,225.42	30,365,360.18	30,365,360.18
2023-2024 Rate	6.68*	8.23*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,075,724.67	40,940,219.59	40,940,219.59
Indirect costs based on rate ** multiplied by actual direct costs	2,743,858.41	3,369,380.07	3,369,380.07
2023-2024 Actual Indirect Costs	3,341,381.60	3,476,886.68	3,476,886.68
2021-2022 Fixed Carry Forward	225,240.91	100,884.95	100,884.95
Total Indirect Costs	3,116,140.69	3,376,001.73	3,376,001.73
Over/(Under) Recovery	-372,282.28	-6,621.66	-6,621.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,341,381.60	3,476,886.68	3,476,886.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-372,282.28	-6,621.66	-6,621.66
Total Projected Indirect 2025-2026 (Numerator)	3,713,663.88	3,483,508.34	3,483,508.34
Direct Costs	41,075,724.67	40,940,219.59	40,940,219.59
Rate for 2025-2026 **	9.04*	8.51*	8.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52000  
Form R0418**

Marquette-Alger Regional Education Service Agency  
321 E OHIO ST  
MARQUETTE, MI 49855

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,531,776.44	3,026,419.58	3,026,419.58
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,531,776.44	3,026,419.58	3,026,419.58
2021-2022 Direct Costs	14,048,173.16	13,553,530.02	13,553,530.02
2023-2024 Rate	18.02*	22.33*	22.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,005,725.64	23,374,442.96	23,374,442.96
Indirect costs based on rate ** multiplied by actual direct costs	3,600,858.85	3,506,166.44	5,219,513.11
2023-2024 Actual Indirect Costs	3,399,844.21	4,031,126.89	4,031,126.89
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,399,844.21	4,031,126.89	4,031,126.89
Over/(Under) Recovery	0.00	0.00	1,188,386.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,399,844.21	4,031,126.89	4,031,126.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	1,188,386.22
Total Projected Indirect 2025-2026 (Numerator)	3,399,844.21	4,031,126.89	2,842,740.67
Direct Costs	24,005,725.64	23,374,442.96	23,374,442.96
Rate for 2025-2026 **	14.16*	17.25*	12.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52015  
Form R0418**

NICE Community School District  
300 S WESTWOOD DR  
ISHPEMING, MI 49849

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	252,246.22	1,593,695.94	1,593,695.94
2021-2022 Fixed Carry Forward	-11,157.12	-105,791.25	-105,791.25
Total Indirect Costs	263,403.34	1,699,487.19	1,699,487.19
2021-2022 Direct Costs	15,241,977.08	13,900,527.36	13,900,527.36
2023-2024 Rate	1.73*	12.23*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,214,108.68	16,726,544.85	16,726,544.85
Indirect costs based on rate ** multiplied by actual direct costs	315,104.08	2,045,656.44	2,045,656.44
2023-2024 Actual Indirect Costs	256,137.60	1,743,701.43	1,743,701.43
2021-2022 Fixed Carry Forward	-11,157.12	-105,791.25	-105,791.25
Total Indirect Costs	267,294.72	1,849,492.68	1,849,492.68
Over/(Under) Recovery	47,809.36	196,163.76	196,163.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	256,137.60	1,743,701.43	1,743,701.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	47,809.36	196,163.76	196,163.76
Total Projected Indirect 2025-2026 (Numerator)	208,328.24	1,547,537.67	1,547,537.67
Direct Costs	18,214,108.68	16,726,544.85	16,726,544.85
Rate for 2025-2026 **	1.14*	9.25*	9.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52040  
Form R0418**

Gwinn Area Community Schools  
50 WEST STATE HIGHWAY M35  
GWINN, MI 49841

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	517,195.49	1,614,972.89	1,614,972.89
2021-2022 Fixed Carry Forward	-33,565.04	-81,464.90	-82,540.62
Total Indirect Costs	550,760.53	1,696,437.79	1,697,513.51
2021-2022 Direct Costs	12,849,064.66	11,751,287.26	11,751,287.26
2023-2024 Rate	4.29*	14.44*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,751,544.33	13,509,553.98	13,509,553.98
Indirect costs based on rate ** multiplied by actual direct costs	632,841.25	1,950,779.59	1,952,130.55
2023-2024 Actual Indirect Costs	545,087.71	1,787,078.06	1,787,078.06
2021-2022 Fixed Carry Forward	-33,565.04	-81,464.90	-82,540.62
Total Indirect Costs	578,652.75	1,868,542.96	1,869,618.68
Over/(Under) Recovery	54,188.50	82,236.63	82,511.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	545,087.71	1,787,078.06	1,787,078.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	54,188.50	82,236.63	82,511.87
Total Projected Indirect 2025-2026 (Numerator)	490,899.21	1,704,841.43	1,704,566.19
Direct Costs	14,751,544.33	13,509,553.98	13,509,553.98
Rate for 2025-2026 **	3.33*	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 2025-2026 Indirect Cost Rates  
School District 52090  
Form R0418**

Negaunee Public Schools  
101 S PIONEER AVE  
NEGAUNEE, MI 49866

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	490,170.67	1,787,677.40	1,787,677.40
2021-2022 Fixed Carry Forward	9,064.66	-108,429.22	-108,429.22
Total Indirect Costs	481,106.01	1,896,106.62	1,896,106.62
2021-2022 Direct Costs	17,466,779.39	16,169,272.66	16,169,272.66
2023-2024 Rate	2.75*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,789,860.44	19,273,015.56	19,273,015.56
Indirect costs based on rate ** multiplied by actual direct costs	571,721.16	2,260,724.73	2,260,724.73
2023-2024 Actual Indirect Costs	465,461.50	1,982,306.38	1,982,306.38
2021-2022 Fixed Carry Forward	9,064.66	-108,429.22	-108,429.22
Total Indirect Costs	456,396.84	2,090,735.60	2,090,735.60
Over/(Under) Recovery	115,324.32	169,989.13	169,989.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	465,461.50	1,982,306.38	1,982,306.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	115,324.32	169,989.13	169,989.13
Total Projected Indirect 2025-2026 (Numerator)	350,137.18	1,812,317.25	1,812,317.25
Direct Costs	20,789,860.44	19,273,015.56	19,273,015.56
Rate for 2025-2026 **	1.68*	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 2025-2026 Indirect Cost Rates  
School District 52100  
Form R0418**

Powell Township Schools  
P.O. Box 160  
Big Bay, MI 49808

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	35,052.48	184,197.74	184,197.74
2021-2022 Fixed Carry Forward	-16,002.84	-63,000.72	-62,963.42
Total Indirect Costs	51,055.32	247,198.46	247,161.16
2021-2022 Direct Costs	1,302,389.36	1,153,244.10	1,153,244.10
2023-2024 Rate	3.92*	21.44*	21.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,562,496.48	1,399,791.52	1,399,791.52
Indirect costs based on rate ** multiplied by actual direct costs	61,249.86	209,968.73	299,975.32
2023-2024 Actual Indirect Costs	40,367.81	203,072.77	203,072.77
2021-2022 Fixed Carry Forward	-16,002.84	-63,000.72	-62,963.42
Total Indirect Costs	56,370.65	266,073.49	266,036.19
Over/(Under) Recovery	4,879.21	0.00	33,939.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	40,367.81	203,072.77	203,072.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,879.21	0.00	33,939.13
Total Projected Indirect 2025-2026 (Numerator)	35,488.60	203,072.77	169,133.64
Direct Costs	1,562,496.48	1,399,791.52	1,399,791.52
Rate for 2025-2026 **	2.27*	14.51*	12.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52110  
Form R0418**

Republic-Michigamme Schools  
227 MAPLE ST  
REPUBLIC, MI 49879

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	106,361.29	361,371.43	361,371.43
2021-2022 Fixed Carry Forward	13,334.64	0.00	0.00
Total Indirect Costs	93,026.65	361,371.43	361,371.43
2021-2022 Direct Costs	2,307,473.07	2,052,462.93	2,052,462.93
2023-2024 Rate	4.03*	17.61*	17.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,741,348.25	2,318,119.08	2,318,119.08
Indirect costs based on rate ** multiplied by actual direct costs	110,476.33	347,717.86	408,220.77
2023-2024 Actual Indirect Costs	51,132.75	474,361.92	474,361.92
2021-2022 Fixed Carry Forward	13,334.64	0.00	0.00
Total Indirect Costs	37,798.11	474,361.92	474,361.92
Over/(Under) Recovery	72,678.22	0.00	-66,141.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	51,132.75	474,361.92	474,361.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	72,678.22	0.00	-66,141.15
Total Projected Indirect 2025-2026 (Numerator)	-21,545.47	474,361.92	540,503.07
Direct Costs	2,741,348.25	2,318,119.08	2,318,119.08
Rate for 2025-2026 **	0.00*	20.46*	23.32**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52160  
Form R0418**

Wells Township School District  
38211 COUNTY ROAD 426  
ARNOLD, MI 49819

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	10,969.70	56,661.41	56,661.41
2021-2022 Fixed Carry Forward	5,823.73	0.00	19,002.34
Total Indirect Costs	5,145.97	56,661.41	37,659.07
2021-2022 Direct Costs	550,391.50	504,699.79	504,699.79
2023-2024 Rate	0.93*	11.23*	7.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	591,627.03	545,082.95	545,082.95
Indirect costs based on rate ** multiplied by actual direct costs	5,502.13	61,212.82	40,663.19
2023-2024 Actual Indirect Costs	9,644.71	56,188.79	56,188.79
2021-2022 Fixed Carry Forward	5,823.73	0.00	19,002.34
Total Indirect Costs	3,820.98	56,188.79	37,186.45
Over/(Under) Recovery	1,681.15	5,024.03	3,476.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,644.71	56,188.79	56,188.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,681.15	5,024.03	3,476.74
Total Projected Indirect 2025-2026 (Numerator)	7,963.56	51,164.76	52,712.05
Direct Costs	591,627.03	545,082.95	545,082.95
Rate for 2025-2026 **	1.35*	9.39*	9.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52170  
Form R0418**

Marquette Area Public Schools  
1201 W FAIR AVE  
MARQUETTE, MI 49855

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,038,579.93	4,732,807.81	4,732,807.81
2021-2022 Fixed Carry Forward	-85,631.14	-356,073.61	-428,360.92
Total Indirect Costs	1,124,211.07	5,088,881.42	5,161,168.73
2021-2022 Direct Costs	37,001,931.72	33,182,215.34	33,182,215.34
2023-2024 Rate	3.04*	15.34*	15.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,760,582.90	37,619,219.34	37,619,219.34
Indirect costs based on rate ** multiplied by actual direct costs	1,269,521.72	5,642,882.90	5,849,788.61
2023-2024 Actual Indirect Costs	1,509,767.06	5,525,440.73	5,525,440.73
2021-2022 Fixed Carry Forward	-85,631.14	-356,073.61	-428,360.92
Total Indirect Costs	1,595,398.20	5,881,514.34	5,953,801.65
Over/(Under) Recovery	-325,876.48	0.00	-104,013.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,509,767.06	5,525,440.73	5,525,440.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-325,876.48	0.00	-104,013.04
Total Projected Indirect 2025-2026 (Numerator)	1,835,643.54	5,525,440.73	5,629,453.77
Direct Costs	41,760,582.90	37,619,219.34	37,619,219.34
Rate for 2025-2026 **	4.40*	14.69*	14.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52180  
Form R0418**

Ishpeming Public School District No. 1  
319 E DIVISION ST  
ISHPEMING, MI 49849

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	217,722.09	1,023,498.28	1,023,498.28
2021-2022 Fixed Carry Forward	39,461.53	69,324.06	69,038.78
Total Indirect Costs	178,260.56	954,174.22	954,459.50
2021-2022 Direct Costs	10,102,231.37	9,296,455.18	9,296,455.18
2023-2024 Rate	1.76*	10.26*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,912,879.24	10,023,847.73	10,023,847.73
Indirect costs based on rate ** multiplied by actual direct costs	192,066.67	1,028,446.78	1,029,449.16
2023-2024 Actual Indirect Costs	233,150.97	1,122,182.48	1,122,182.48
2021-2022 Fixed Carry Forward	39,461.53	69,324.06	69,038.78
Total Indirect Costs	193,689.44	1,052,858.42	1,053,143.70
Over/(Under) Recovery	-1,622.77	-24,411.64	-23,694.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	233,150.97	1,122,182.48	1,122,182.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,622.77	-24,411.64	-23,694.54
Total Projected Indirect 2025-2026 (Numerator)	234,773.74	1,146,594.12	1,145,877.02
Direct Costs	10,912,879.24	10,023,847.73	10,023,847.73
Rate for 2025-2026 **	2.15*	11.44*	11.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 52901  
Form R0418**

North Star Montessori Academy  
3030 WRIGHT ST  
MARQUETTE, MI 49855

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	68,428.13	240,325.18	240,325.18
2021-2022 Fixed Carry Forward	3,758.63	25,033.08	24,980.65
Total Indirect Costs	64,669.50	215,292.10	215,344.53
2021-2022 Direct Costs	2,559,732.41	2,387,835.36	2,387,835.36
2023-2024 Rate	2.53*	9.02*	9.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,500,844.76	2,356,403.10	2,356,403.10
Indirect costs based on rate ** multiplied by actual direct costs	63,271.37	212,547.56	212,547.56
2023-2024 Actual Indirect Costs	87,617.51	232,059.17	232,059.17
2021-2022 Fixed Carry Forward	3,758.63	25,033.08	24,980.65
Total Indirect Costs	83,858.88	207,026.09	207,078.52
Over/(Under) Recovery	-20,587.51	5,521.47	5,469.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	87,617.51	232,059.17	232,059.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-20,587.51	5,521.47	5,469.04
Total Projected Indirect 2025-2026 (Numerator)	108,205.02	226,537.70	226,590.13
Direct Costs	2,500,844.76	2,356,403.10	2,356,403.10
Rate for 2025-2026 **	4.33*	9.61*	9.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 53000  
Form R0418**

West Shore Educational Service District  
2130 W US HIGHWAY 10  
LUDINGTON, MI 49431

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,633,437.25	2,057,020.16	2,057,020.16
2021-2022 Fixed Carry Forward	-22,041.80	220,716.48	221,032.68
Total Indirect Costs	1,655,479.05	1,836,303.68	1,835,987.48
2021-2022 Direct Costs	21,386,488.28	20,962,905.37	20,962,905.37
2023-2024 Rate	7.74*	8.76*	8.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,321,149.93	24,750,053.24	24,750,053.24
Indirect costs based on rate ** multiplied by actual direct costs	1,959,857.00	2,168,104.66	2,168,104.66
2023-2024 Actual Indirect Costs	2,015,382.15	2,586,478.84	2,586,478.84
2021-2022 Fixed Carry Forward	-22,041.80	220,716.48	221,032.68
Total Indirect Costs	2,037,423.95	2,365,762.36	2,365,446.16
Over/(Under) Recovery	-77,566.95	-197,657.70	-197,341.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,015,382.15	2,586,478.84	2,586,478.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-77,566.95	-197,657.70	-197,341.50
Total Projected Indirect 2025-2026 (Numerator)	2,092,949.10	2,784,136.54	2,783,820.34
Direct Costs	25,321,149.93	24,750,053.24	24,750,053.24
Rate for 2025-2026 **	8.27*	11.25*	11.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 53010  
Form R0418**

Mason County Central Schools  
300 W BROADWAY AVE  
SCOTTVILLE, MI 49454

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	465,094.41	1,585,492.91	1,585,492.91
2021-2022 Fixed Carry Forward	37,697.33	0.00	325,353.34
Total Indirect Costs	427,397.08	1,585,492.91	1,260,139.57
2021-2022 Direct Costs	14,221,073.14	13,100,674.64	13,100,674.64
2023-2024 Rate	3.01*	12.10*	9.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,407,911.36	12,623,743.72	12,623,743.72
Indirect costs based on rate ** multiplied by actual direct costs	403,578.13	1,527,472.99	1,214,404.15
2023-2024 Actual Indirect Costs	462,826.19	1,681,200.74	1,681,200.74
2021-2022 Fixed Carry Forward	37,697.33	0.00	325,353.34
Total Indirect Costs	425,128.86	1,681,200.74	1,355,847.40
Over/(Under) Recovery	-21,550.73	-153,727.75	-141,443.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	462,826.19	1,681,200.74	1,681,200.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,550.73	-153,727.75	-141,443.25
Total Projected Indirect 2025-2026 (Numerator)	484,376.92	1,834,928.49	1,822,643.99
Direct Costs	13,407,911.36	12,623,743.72	12,623,743.72
Rate for 2025-2026 **	3.61*	14.54*	14.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 53020  
Form R0418**

Mason County Eastern Schools  
18 S MAIN ST  
CUSTER, MI 49405

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	128,145.19	477,658.19	477,658.19
2021-2022 Fixed Carry Forward	16,309.40	82,431.15	82,470.74
Total Indirect Costs	111,835.79	395,227.04	395,187.45
2021-2022 Direct Costs	4,760,522.17	4,411,009.17	4,411,009.17
2023-2024 Rate	2.35*	8.96*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,632,677.91	5,184,322.69	5,184,322.69
Indirect costs based on rate ** multiplied by actual direct costs	132,367.93	464,515.31	464,515.31
2023-2024 Actual Indirect Costs	136,644.53	584,999.75	584,999.75
2021-2022 Fixed Carry Forward	16,309.40	82,431.15	82,470.74
Total Indirect Costs	120,335.13	502,568.60	502,529.01
Over/(Under) Recovery	28,342.19	-38,053.29	-38,013.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	136,644.53	584,999.75	584,999.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	28,342.19	-38,053.29	-38,013.70
Total Projected Indirect 2025-2026 (Numerator)	108,302.34	623,053.04	623,013.45
Direct Costs	5,632,677.91	5,184,322.69	5,184,322.69
Rate for 2025-2026 **	1.92*	12.02*	12.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 53040  
Form R0418**

Ludington Area School District  
809 E TINKHAM AVE  
LUDINGTON, MI 49431

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	509,711.10	2,307,849.35	2,307,849.35
2021-2022 Fixed Carry Forward	103,861.77	304,300.34	302,248.51
Total Indirect Costs	405,849.33	2,003,549.01	2,005,600.84
2021-2022 Direct Costs	25,787,673.23	23,989,534.98	23,989,534.98
2023-2024 Rate	1.57*	8.35*	8.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	29,112,965.27	27,132,697.89	27,132,697.89
Indirect costs based on rate ** multiplied by actual direct costs	457,073.55	2,265,580.27	2,268,293.54
2023-2024 Actual Indirect Costs	520,142.45	2,500,409.83	2,500,409.83
2021-2022 Fixed Carry Forward	103,861.77	304,300.34	302,248.51
Total Indirect Costs	416,280.68	2,196,109.49	2,198,161.32
Over/(Under) Recovery	40,792.87	69,470.78	70,132.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	520,142.45	2,500,409.83	2,500,409.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,792.87	69,470.78	70,132.22
Total Projected Indirect 2025-2026 (Numerator)	479,349.58	2,430,939.05	2,430,277.61
Direct Costs	29,112,965.27	27,132,697.89	27,132,697.89
Rate for 2025-2026 **	1.65*	8.96*	8.96**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 53901  
Form R0418**

Gateway To Success Academy  
526 N SCOTTVILLE RD  
SCOTTVILLE, MI 49454

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	136,484.64	236,410.70	236,410.70
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	136,484.64	236,410.70	236,410.70
2021-2022 Direct Costs	1,184,376.45	1,084,450.39	1,084,450.39
2023-2024 Rate	11.52*	21.80*	21.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,362,345.88	1,190,947.83	1,190,947.83
Indirect costs based on rate ** multiplied by actual direct costs	156,942.25	178,642.17	259,626.63
2023-2024 Actual Indirect Costs	194,490.70	365,888.75	365,888.75
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	194,490.70	365,888.75	365,888.75
Over/(Under) Recovery	-37,548.45	0.00	-106,262.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	194,490.70	365,888.75	365,888.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,548.45	0.00	-106,262.12
Total Projected Indirect 2025-2026 (Numerator)	232,039.15	365,888.75	472,150.87
Direct Costs	1,362,345.88	1,190,947.83	1,190,947.83
Rate for 2025-2026 **	17.03*	30.72*	39.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 54000  
Form R0418**

Mecosta-Osceola ISD  
15760 190TH AVE  
BIG RAPIDS, MI 49307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,528,034.78	2,707,856.16	2,707,856.16
2021-2022 Fixed Carry Forward	23,975.47	182,709.70	180,925.70
Total Indirect Costs	1,504,059.31	2,525,146.46	2,526,930.46
2021-2022 Direct Costs	22,282,162.03	21,102,340.65	21,102,340.65
2023-2024 Rate	6.75*	11.97*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,122,176.56	23,962,308.38	23,962,308.38
Indirect costs based on rate ** multiplied by actual direct costs	1,695,746.92	2,868,288.31	2,868,288.31
2023-2024 Actual Indirect Costs	1,496,721.28	2,656,589.46	2,656,589.46
2021-2022 Fixed Carry Forward	23,975.47	182,709.70	180,925.70
Total Indirect Costs	1,472,745.81	2,473,879.76	2,475,663.76
Over/(Under) Recovery	223,001.11	394,408.55	392,624.55

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,496,721.28	2,656,589.46	2,656,589.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	223,001.11	394,408.55	392,624.55
Total Projected Indirect 2025-2026 (Numerator)	1,273,720.17	2,262,180.91	2,263,964.91
Direct Costs	25,122,176.56	23,962,308.38	23,962,308.38
Rate for 2025-2026 **	5.07*	9.44*	9.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 54010  
Form R0418**

Big Rapids Public Schools  
21034 15 MILE RD  
BIG RAPIDS, MI 49307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	888,440.89	3,513,267.76	3,513,267.76
2021-2022 Fixed Carry Forward	-105,592.16	-449,707.13	-508,627.21
Total Indirect Costs	994,033.05	3,962,974.89	4,021,894.97
2021-2022 Direct Costs	24,744,398.19	22,119,571.32	22,119,571.32
2023-2024 Rate	4.02*	17.92*	18.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,156,258.72	28,018,893.30	28,018,893.30
Indirect costs based on rate ** multiplied by actual direct costs	1,252,481.60	4,202,834.00	5,093,834.80
2023-2024 Actual Indirect Costs	1,174,219.36	4,311,584.78	4,311,584.78
2021-2022 Fixed Carry Forward	-105,592.16	-449,707.13	-508,627.21
Total Indirect Costs	1,279,811.52	4,761,291.91	4,820,211.99
Over/(Under) Recovery	-27,329.92	0.00	273,622.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,174,219.36	4,311,584.78	4,311,584.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,329.92	0.00	273,622.81
Total Projected Indirect 2025-2026 (Numerator)	1,201,549.28	4,311,584.78	4,037,961.97
Direct Costs	31,156,258.72	28,018,893.30	28,018,893.30
Rate for 2025-2026 **	3.86*	15.39*	14.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 54025  
Form R0418**

Chippewa Hills School District  
3226 ARTHUR RD  
REMUS, MI 49340

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	754,187.76	2,419,667.13	2,419,667.13
2021-2022 Fixed Carry Forward	-6,778.70	230,069.34	229,173.73
Total Indirect Costs	760,966.46	2,189,597.79	2,190,493.40
2021-2022 Direct Costs	22,902,452.41	21,236,973.04	21,236,973.04
2023-2024 Rate	3.32*	10.31*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,513,170.64	22,437,887.66	22,437,887.66
Indirect costs based on rate ** multiplied by actual direct costs	813,837.27	2,313,346.22	2,313,346.22
2023-2024 Actual Indirect Costs	972,857.51	3,048,140.49	3,048,140.49
2021-2022 Fixed Carry Forward	-6,778.70	230,069.34	229,173.73
Total Indirect Costs	979,636.21	2,818,071.15	2,818,966.76
Over/(Under) Recovery	-165,798.94	-504,724.93	-505,620.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	972,857.51	3,048,140.49	3,048,140.49
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-165,798.94	-504,724.93	-505,620.54
Total Projected Indirect 2025-2026 (Numerator)	1,138,656.45	3,552,865.42	3,553,761.03
Direct Costs	24,513,170.64	22,437,887.66	22,437,887.66
Rate for 2025-2026 **	4.65*	15.83*	15.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 54040  
Form R0418**

Morley Stanwood Community Schools  
4700 NORTHLAND DR  
MORLEY, MI 49336

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	321,040.35	1,457,841.70	1,457,841.70
2021-2022 Fixed Carry Forward	11,972.80	-358,930.70	-358,821.05
Total Indirect Costs	309,067.55	1,816,772.40	1,816,662.75
2021-2022 Direct Costs	13,719,964.45	12,583,163.10	12,583,163.10
2023-2024 Rate	2.25*	14.44*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,438,093.78	14,137,268.36	14,137,268.36
Indirect costs based on rate ** multiplied by actual direct costs	347,357.11	2,041,421.55	2,041,421.55
2023-2024 Actual Indirect Costs	544,335.31	1,845,160.73	1,845,160.73
2021-2022 Fixed Carry Forward	11,972.80	-358,930.70	-358,821.05
Total Indirect Costs	532,362.51	2,204,091.43	2,203,981.78
Over/(Under) Recovery	-185,005.40	-162,669.88	-162,560.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	544,335.31	1,845,160.73	1,845,160.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-185,005.40	-162,669.88	-162,560.23
Total Projected Indirect 2025-2026 (Numerator)	729,340.71	2,007,830.61	2,007,720.96
Direct Costs	15,438,093.78	14,137,268.36	14,137,268.36
Rate for 2025-2026 **	4.72*	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 2025-2026 Indirect Cost Rates  
School District 54901  
Form R0418**

Crossroads Charter Academy  
215 N STATE ST  
BIG RAPIDS, MI 49307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	163,415.00	646,617.00	646,617.00
2021-2022 Fixed Carry Forward	186,650.07	0.00	231,464.29
Total Indirect Costs	-23,235.07	646,617.00	415,152.71
2021-2022 Direct Costs	4,347,961.00	3,864,759.00	3,864,759.00
2023-2024 Rate	0.00*	16.73*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,393,766.00	3,004,057.00	3,004,057.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	450,608.55	322,635.72
2023-2024 Actual Indirect Costs	166,934.00	556,643.00	556,643.00
2021-2022 Fixed Carry Forward	186,650.07	0.00	231,464.29
Total Indirect Costs	-19,716.07	556,643.00	325,178.71
Over/(Under) Recovery	0.00	0.00	-2,542.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	166,934.00	556,643.00	556,643.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-2,542.99
Total Projected Indirect 2025-2026 (Numerator)	166,934.00	556,643.00	559,185.99
Direct Costs	3,393,766.00	3,004,057.00	3,004,057.00
Rate for 2025-2026 **	4.92*	18.53*	18.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 55000  
Form R0418**

Menominee ISD  
1201 41ST AVE  
MENOMINEE, MI 49858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	496,048.48	634,231.15	634,231.15
2021-2022 Fixed Carry Forward	60,886.89	82,203.51	-17,911.37
Total Indirect Costs	435,161.59	552,027.64	652,142.52
2021-2022 Direct Costs	6,113,450.87	5,975,268.20	5,975,268.20
2023-2024 Rate	7.12*	9.24*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,836,614.35	6,591,127.27	6,591,127.27
Indirect costs based on rate ** multiplied by actual direct costs	486,766.94	609,020.16	719,091.99
2023-2024 Actual Indirect Costs	468,103.24	713,590.32	713,590.32
2021-2022 Fixed Carry Forward	60,886.89	82,203.51	-17,911.37
Total Indirect Costs	407,216.35	631,386.81	731,501.69
Over/(Under) Recovery	79,550.59	-22,366.65	-12,409.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	468,103.24	713,590.32	713,590.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	79,550.59	-22,366.65	-12,409.70
Total Projected Indirect 2025-2026 (Numerator)	388,552.65	735,956.97	726,000.02
Direct Costs	6,836,614.35	6,591,127.27	6,591,127.27
Rate for 2025-2026 **	5.68*	11.17*	11.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 55010  
Form R0418**

Carney-Nadeau Public Schools  
P.O. Box 68  
Carney, MI 49812

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	165,553.47	434,911.53	434,911.53
2021-2022 Fixed Carry Forward	-20,227.60	0.00	16,008.60
Total Indirect Costs	185,781.07	434,911.53	418,902.93
2021-2022 Direct Costs	3,350,631.20	3,081,273.14	3,081,273.14
2023-2024 Rate	5.54*	14.11*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,910,835.27	3,574,804.76	3,574,804.76
Indirect costs based on rate ** multiplied by actual direct costs	216,660.27	504,404.95	486,173.45
2023-2024 Actual Indirect Costs	155,359.43	491,389.94	491,389.94
2021-2022 Fixed Carry Forward	-20,227.60	0.00	16,008.60
Total Indirect Costs	175,587.03	491,389.94	475,381.34
Over/(Under) Recovery	41,073.24	13,015.01	10,792.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	155,359.43	491,389.94	491,389.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,073.24	13,015.01	10,792.11
Total Projected Indirect 2025-2026 (Numerator)	114,286.19	478,374.93	480,597.83
Direct Costs	3,910,835.27	3,574,804.76	3,574,804.76
Rate for 2025-2026 **	2.92*	13.38*	13.44**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 55100  
Form R0418**

Menominee Area Public Schools  
1230 13TH ST  
MENOMINEE, MI 49858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	683,856.99	2,035,916.30	2,035,916.30
2021-2022 Fixed Carry Forward	-4,414.44	0.00	11,868.12
Total Indirect Costs	688,271.43	2,035,916.30	2,024,048.18
2021-2022 Direct Costs	14,327,316.80	12,975,257.49	12,975,257.49
2023-2024 Rate	4.80*	15.69*	15.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,305,057.60	13,813,364.19	13,813,364.19
Indirect costs based on rate ** multiplied by actual direct costs	734,642.76	2,072,004.63	2,154,884.81
2023-2024 Actual Indirect Costs	780,431.54	2,272,124.95	2,272,124.95
2021-2022 Fixed Carry Forward	-4,414.44	0.00	11,868.12
Total Indirect Costs	784,845.98	2,272,124.95	2,260,256.83
Over/(Under) Recovery	-50,203.22	0.00	-105,372.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	780,431.54	2,272,124.95	2,272,124.95
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,203.22	0.00	-105,372.02
Total Projected Indirect 2025-2026 (Numerator)	830,634.76	2,272,124.95	2,377,496.97
Direct Costs	15,305,057.60	13,813,364.19	13,813,364.19
Rate for 2025-2026 **	5.43*	16.45*	17.21**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 55115  
Form R0418**

North Central Area Schools  
W5465 E 3RD ST  
HERMANVILLE, MI 49847

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,174.36	532,048.31	532,048.31
2021-2022 Fixed Carry Forward	-12,031.22	-72,209.05	-71,799.63
Total Indirect Costs	56,205.58	604,257.36	603,847.94
2021-2022 Direct Costs	4,545,635.64	4,057,761.69	4,057,761.69
2023-2024 Rate	1.24*	14.89*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,608,180.44	4,154,922.79	4,154,922.79
Indirect costs based on rate ** multiplied by actual direct costs	57,141.44	618,668.00	618,252.51
2023-2024 Actual Indirect Costs	0.00	453,257.65	453,257.65
2021-2022 Fixed Carry Forward	-12,031.22	-72,209.05	-71,799.63
Total Indirect Costs	12,031.22	525,466.70	525,057.28
Over/(Under) Recovery	33,079.01	93,201.30	93,195.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	453,257.65	453,257.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,079.01	93,201.30	93,195.23
Total Projected Indirect 2025-2026 (Numerator)	-33,079.01	360,056.35	360,062.42
Direct Costs	4,608,180.44	4,154,922.79	4,154,922.79
Rate for 2025-2026 **	0.00*	8.67*	8.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 55120  
Form R0418**

Stephenson Area Public Schools  
P.O. Box 509  
Stephenson, MI 49887

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	151,611.14	631,945.26	631,945.26
2021-2022 Fixed Carry Forward	36,516.66	0.00	43,037.96
Total Indirect Costs	115,094.48	631,945.26	588,907.30
2021-2022 Direct Costs	5,685,386.09	5,205,051.97	5,205,051.97
2023-2024 Rate	2.02*	12.14*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,110,862.56	5,518,245.83	5,518,245.83
Indirect costs based on rate ** multiplied by actual direct costs	123,439.42	669,915.04	624,113.60
2023-2024 Actual Indirect Costs	187,233.14	779,849.87	779,849.87
2021-2022 Fixed Carry Forward	36,516.66	0.00	43,037.96
Total Indirect Costs	150,716.48	779,849.87	736,811.91
Over/(Under) Recovery	9,239.59	-109,934.83	-69,660.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	187,233.14	779,849.87	779,849.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,239.59	-109,934.83	-69,660.35
Total Projected Indirect 2025-2026 (Numerator)	177,993.55	889,784.70	849,510.22
Direct Costs	6,110,862.56	5,518,245.83	5,518,245.83
Rate for 2025-2026 **	2.91*	16.12*	15.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 55900  
Form R0418**

Uplift Michigan Academy  
W526 DIVISION ST  
STEPHENSON, MI 49887

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	612,137.92	632,165.72	632,165.72
2021-2022 Fixed Carry Forward	48,890.09	55,452.44	55,452.44
Total Indirect Costs	563,247.83	576,713.28	576,713.28
2021-2022 Direct Costs	4,828,546.43	4,808,518.63	4,808,518.63
2023-2024 Rate	11.66*	11.99*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,631,080.87	6,603,161.27	6,603,161.27
Indirect costs based on rate ** multiplied by actual direct costs	773,184.03	791,719.04	791,719.04
2023-2024 Actual Indirect Costs	773,291.13	801,210.73	801,210.73
2021-2022 Fixed Carry Forward	48,890.09	55,452.44	55,452.44
Total Indirect Costs	724,401.04	745,758.29	745,758.29
Over/(Under) Recovery	48,782.99	45,960.75	45,960.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	773,291.13	801,210.73	801,210.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	48,782.99	45,960.75	45,960.75
Total Projected Indirect 2025-2026 (Numerator)	724,508.14	755,249.98	755,249.98
Direct Costs	6,631,080.87	6,603,161.27	6,603,161.27
Rate for 2025-2026 **	10.93*	11.44*	11.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 55901  
Form R0418**

Nah Tah Wahsh Public School Academy  
N14911 HANNAHVILLE ROAD B 1  
WILSON, MI 49896

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2021-2022 Direct Costs	4,295,343.00	4,295,343.00	4,295,343.00
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,390,006.00	4,361,578.00	4,361,578.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	0.00	28,428.00	28,428.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	28,428.00	28,428.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	28,428.00	28,428.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	0.00	28,428.00	28,428.00
Direct Costs	4,390,006.00	4,361,578.00	4,361,578.00
Rate for 2025-2026 **	0.00*	0.65*	0.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 56000  
Form R0418**

Midland County Educational Service Agency  
3917 JEFFERSON AVE  
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,001,263.45	2,285,324.33	2,285,324.33
2021-2022 Fixed Carry Forward	15,850.47	-120,755.03	-120,717.02
Total Indirect Costs	985,412.98	2,406,079.36	2,406,041.35
2021-2022 Direct Costs	16,577,053.00	15,455,233.30	15,455,233.30
2023-2024 Rate	5.94*	15.57*	15.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,129,574.29	20,038,391.33	20,038,391.33
Indirect costs based on rate ** multiplied by actual direct costs	1,255,096.71	3,005,758.70	3,119,977.53
2023-2024 Actual Indirect Costs	987,249.48	2,325,331.68	2,325,331.68
2021-2022 Fixed Carry Forward	15,850.47	-120,755.03	-120,717.02
Total Indirect Costs	971,399.01	2,446,086.71	2,446,048.70
Over/(Under) Recovery	283,697.70	0.00	673,928.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	987,249.48	2,325,331.68	2,325,331.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	283,697.70	0.00	673,928.83
Total Projected Indirect 2025-2026 (Numerator)	703,551.78	2,325,331.68	1,651,402.85
Direct Costs	21,129,574.29	20,038,391.33	20,038,391.33
Rate for 2025-2026 **	3.33*	11.60*	8.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 56010  
Form R0418**

Midland Public Schools  
600 E CARPENTER ST  
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,830,930.25	8,373,034.84	8,373,034.84
2021-2022 Fixed Carry Forward	9,077.04	204,237.61	204,237.61
Total Indirect Costs	2,821,853.21	8,168,797.23	8,168,797.23
2021-2022 Direct Costs	89,556,143.69	83,960,606.60	83,960,606.60
2023-2024 Rate	3.15*	9.73*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	103,627,206.24	96,762,871.80	96,762,871.80
Indirect costs based on rate ** multiplied by actual direct costs	3,264,257.00	9,415,027.43	9,415,027.43
2023-2024 Actual Indirect Costs	2,775,573.72	9,573,814.41	9,573,814.41
2021-2022 Fixed Carry Forward	9,077.04	204,237.61	204,237.61
Total Indirect Costs	2,766,496.68	9,369,576.80	9,369,576.80
Over/(Under) Recovery	497,760.32	45,450.63	45,450.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,775,573.72	9,573,814.41	9,573,814.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	497,760.32	45,450.63	45,450.63
Total Projected Indirect 2025-2026 (Numerator)	2,277,813.40	9,528,363.78	9,528,363.78
Direct Costs	103,627,206.24	96,762,871.80	96,762,871.80
Rate for 2025-2026 **	2.20*	9.85*	9.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 56020  
Form R0418**

Bullock Creek School District  
1420 S BADOUR RD  
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	273,927.87	1,659,637.06	1,659,637.06
2021-2022 Fixed Carry Forward	39,929.60	284,877.00	284,877.00
Total Indirect Costs	233,998.27	1,374,760.06	1,374,760.06
2021-2022 Direct Costs	22,364,447.94	20,978,738.75	20,978,738.75
2023-2024 Rate	1.05*	6.55*	6.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,270,362.57	22,303,654.96	22,303,654.96
Indirect costs based on rate ** multiplied by actual direct costs	254,838.81	1,460,889.40	1,460,889.40
2023-2024 Actual Indirect Costs	357,014.56	2,323,722.17	2,323,722.17
2021-2022 Fixed Carry Forward	39,929.60	284,877.00	284,877.00
Total Indirect Costs	317,084.96	2,038,845.17	2,038,845.17
Over/(Under) Recovery	-62,246.15	-577,955.77	-577,955.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	357,014.56	2,323,722.17	2,323,722.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,246.15	-577,955.77	-577,955.77
Total Projected Indirect 2025-2026 (Numerator)	419,260.71	2,901,677.94	2,901,677.94
Direct Costs	24,270,362.57	22,303,654.96	22,303,654.96
Rate for 2025-2026 **	1.73*	13.01*	13.01**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 56030  
Form R0418**

Coleman Community Schools  
4823 N COLEMAN SCHOOLS DR  
COLEMAN, MI 48618

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	405,427.75	1,231,924.89	1,231,924.89
2021-2022 Fixed Carry Forward	77,201.71	0.00	52,736.53
Total Indirect Costs	328,226.04	1,231,924.89	1,179,188.36
2021-2022 Direct Costs	8,185,983.43	7,359,486.29	7,359,486.29
2023-2024 Rate	4.01*	16.74*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,180,088.39	8,278,083.04	8,278,083.04
Indirect costs based on rate ** multiplied by actual direct costs	368,121.54	1,241,712.46	1,326,148.90
2023-2024 Actual Indirect Costs	494,201.79	1,396,207.14	1,396,207.14
2021-2022 Fixed Carry Forward	77,201.71	0.00	52,736.53
Total Indirect Costs	417,000.08	1,396,207.14	1,343,470.61
Over/(Under) Recovery	-48,878.54	0.00	-17,321.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	494,201.79	1,396,207.14	1,396,207.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-48,878.54	0.00	-17,321.71
Total Projected Indirect 2025-2026 (Numerator)	543,080.33	1,396,207.14	1,413,528.85
Direct Costs	9,180,088.39	8,278,083.04	8,278,083.04
Rate for 2025-2026 **	5.92*	16.87*	17.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 56050  
Form R0418**

Meridian Public Schools  
3361 N MERIDIAN RD  
SANFORD, MI 48657

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	770,580.95	2,222,557.19	2,222,557.19
2021-2022 Fixed Carry Forward	-8,514.01	-84,066.43	-84,184.82
Total Indirect Costs	779,094.96	2,306,623.62	2,306,742.01
2021-2022 Direct Costs	17,469,744.48	16,017,768.24	16,017,768.24
2023-2024 Rate	4.46*	14.40*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,799,481.24	18,143,203.77	18,143,203.77
Indirect costs based on rate ** multiplied by actual direct costs	883,056.86	2,612,621.34	2,612,621.34
2023-2024 Actual Indirect Costs	813,029.72	2,469,307.19	2,469,307.19
2021-2022 Fixed Carry Forward	-8,514.01	-84,066.43	-84,184.82
Total Indirect Costs	821,543.73	2,553,373.62	2,553,492.01
Over/(Under) Recovery	61,513.13	59,247.72	59,129.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	813,029.72	2,469,307.19	2,469,307.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	61,513.13	59,247.72	59,129.33
Total Projected Indirect 2025-2026 (Numerator)	751,516.59	2,410,059.47	2,410,177.86
Direct Costs	19,799,481.24	18,143,203.77	18,143,203.77
Rate for 2025-2026 **	3.80*	13.28*	13.28**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 56901  
Form R0418**

Windover High School  
919 SMITH RD  
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	70,770.87	216,706.52	216,706.52
2021-2022 Fixed Carry Forward	-6,031.49	0.00	0.00
Total Indirect Costs	76,802.36	216,706.52	216,706.52
2021-2022 Direct Costs	1,090,049.22	944,113.57	944,113.57
2023-2024 Rate	7.05*	22.95*	22.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,062,421.32	897,985.15	897,985.15
Indirect costs based on rate ** multiplied by actual direct costs	74,900.70	134,697.77	206,087.59
2023-2024 Actual Indirect Costs	67,829.89	232,266.06	232,266.06
2021-2022 Fixed Carry Forward	-6,031.49	0.00	0.00
Total Indirect Costs	73,861.38	232,266.06	232,266.06
Over/(Under) Recovery	1,039.32	0.00	-26,178.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	67,829.89	232,266.06	232,266.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,039.32	0.00	-26,178.47
Total Projected Indirect 2025-2026 (Numerator)	66,790.57	232,266.06	258,444.53
Direct Costs	1,062,421.32	897,985.15	897,985.15
Rate for 2025-2026 **	6.29*	25.87*	28.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 56903  
Form R0418**

Academic and Career Education Academy  
884 E ISABELLA RD  
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	91,739.09	264,471.56	264,471.56
2021-2022 Fixed Carry Forward	-118.91	0.00	0.00
Total Indirect Costs	91,858.00	264,471.56	264,471.56
2021-2022 Direct Costs	971,426.49	798,694.02	798,694.02
2023-2024 Rate	9.46*	33.11*	33.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,289,582.49	1,093,878.10	1,093,878.10
Indirect costs based on rate ** multiplied by actual direct costs	121,994.50	164,081.72	273,469.53
2023-2024 Actual Indirect Costs	145,648.09	341,352.48	341,352.48
2021-2022 Fixed Carry Forward	-118.91	0.00	0.00
Total Indirect Costs	145,767.00	341,352.48	341,352.48
Over/(Under) Recovery	-23,772.50	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	145,648.09	341,352.48	341,352.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,772.50	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	169,420.59	341,352.48	341,352.48
Direct Costs	1,289,582.49	1,093,878.10	1,093,878.10
Rate for 2025-2026 **	13.14*	31.21*	31.21**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 57020  
Form R0418**

Lake City Area School District  
P.O. Box 900  
Lake City, MI 49651

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	288,300.09	1,303,814.60	1,303,814.60
2021-2022 Fixed Carry Forward	26,470.68	175,067.74	174,997.86
Total Indirect Costs	261,829.41	1,128,746.86	1,128,816.74
2021-2022 Direct Costs	13,759,377.42	12,743,862.91	12,743,862.91
2023-2024 Rate	1.90*	8.86*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,219,351.56	15,014,439.98	15,014,439.98
Indirect costs based on rate ** multiplied by actual direct costs	308,167.68	1,330,279.38	1,330,279.38
2023-2024 Actual Indirect Costs	388,416.97	1,593,328.55	1,593,328.55
2021-2022 Fixed Carry Forward	26,470.68	175,067.74	174,997.86
Total Indirect Costs	361,946.29	1,418,260.81	1,418,330.69
Over/(Under) Recovery	-53,778.61	-87,981.43	-88,051.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	388,416.97	1,593,328.55	1,593,328.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-53,778.61	-87,981.43	-88,051.31
Total Projected Indirect 2025-2026 (Numerator)	442,195.58	1,681,309.98	1,681,379.86
Direct Costs	16,219,351.56	15,014,439.98	15,014,439.98
Rate for 2025-2026 **	2.73*	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 2025-2026 Indirect Cost Rates  
School District 57030  
Form R0418**

McBain Rural Agricultural Schools  
107 E MAPLE ST  
MC BAIN, MI 49657

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	475,442.72	1,498,806.70	1,498,806.70
2021-2022 Fixed Carry Forward	19,929.11	-24,786.68	-24,869.66
Total Indirect Costs	455,513.61	1,523,593.38	1,523,676.36
2021-2022 Direct Costs	11,977,916.07	10,954,552.09	10,954,552.09
2023-2024 Rate	3.80*	13.91*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,618,717.53	13,347,026.52	13,347,026.52
Indirect costs based on rate ** multiplied by actual direct costs	555,511.27	1,856,571.39	1,856,571.39
2023-2024 Actual Indirect Costs	625,181.12	1,896,872.13	1,896,872.13
2021-2022 Fixed Carry Forward	19,929.11	-24,786.68	-24,869.66
Total Indirect Costs	605,252.01	1,921,658.81	1,921,741.79
Over/(Under) Recovery	-49,740.74	-65,087.42	-65,170.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	625,181.12	1,896,872.13	1,896,872.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,740.74	-65,087.42	-65,170.40
Total Projected Indirect 2025-2026 (Numerator)	674,921.86	1,961,959.55	1,962,042.53
Direct Costs	14,618,717.53	13,347,026.52	13,347,026.52
Rate for 2025-2026 **	4.62*	14.70*	14.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58000  
Form R0418**

Monroe ISD  
1101 S RAISINVILLE RD  
MONROE, MI 48161

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,378,003.05	4,944,621.40	4,944,621.40
2021-2022 Fixed Carry Forward	-221,595.68	-124,241.16	-124,241.16
Total Indirect Costs	3,599,598.73	5,068,862.56	5,068,862.56
2021-2022 Direct Costs	49,100,022.00	47,533,403.65	47,533,403.65
2023-2024 Rate	7.33*	10.66*	10.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	56,004,448.72	54,261,690.20	54,261,690.20
Indirect costs based on rate ** multiplied by actual direct costs	4,105,126.09	5,784,296.18	5,784,296.18
2023-2024 Actual Indirect Costs	3,705,317.19	5,448,075.71	5,448,075.71
2021-2022 Fixed Carry Forward	-221,595.68	-124,241.16	-124,241.16
Total Indirect Costs	3,926,912.87	5,572,316.87	5,572,316.87
Over/(Under) Recovery	178,213.22	211,979.31	211,979.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,705,317.19	5,448,075.71	5,448,075.71
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	178,213.22	211,979.31	211,979.31
Total Projected Indirect 2025-2026 (Numerator)	3,527,103.97	5,236,096.40	5,236,096.40
Direct Costs	56,004,448.72	54,261,690.20	54,261,690.20
Rate for 2025-2026 **	6.30*	9.65*	9.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58010  
Form R0418**

Monroe Public Schools  
P.O. Box 733  
Monroe, MI 48162

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,895,122.47	9,199,874.32	9,199,874.32
2021-2022 Fixed Carry Forward	-108,203.96	0.00	-504,432.88
Total Indirect Costs	3,003,326.43	9,199,874.32	9,704,307.20
2021-2022 Direct Costs	54,480,976.65	47,987,213.09	47,987,213.09
2023-2024 Rate	5.51*	19.17*	20.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,369,735.13	56,411,767.38	56,411,767.38
Indirect costs based on rate ** multiplied by actual direct costs	3,546,772.41	8,461,765.11	11,406,459.36
2023-2024 Actual Indirect Costs	3,400,897.53	11,184,015.00	11,184,015.00
2021-2022 Fixed Carry Forward	-108,203.96	0.00	-504,432.88
Total Indirect Costs	3,509,101.49	11,184,015.00	11,688,447.88
Over/(Under) Recovery	37,670.92	0.00	-281,988.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,400,897.53	11,184,015.00	11,184,015.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	37,670.92	0.00	-281,988.52
Total Projected Indirect 2025-2026 (Numerator)	3,363,226.61	11,184,015.00	11,466,003.52
Direct Costs	64,369,735.13	56,411,767.38	56,411,767.38
Rate for 2025-2026 **	5.22*	19.83*	20.33**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58020  
Form R0418**

Airport Community Schools  
11270 GRAFTON RD  
CARLETON, MI 48117

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,085,085.92	3,789,775.30	3,789,775.30
2021-2022 Fixed Carry Forward	291,427.52	0.00	1,820,397.91
Total Indirect Costs	793,658.40	3,789,775.30	1,969,377.39
2021-2022 Direct Costs	33,186,947.55	30,482,258.17	30,482,258.17
2023-2024 Rate	2.39*	12.43*	6.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,789,994.47	35,730,568.81	35,730,568.81
Indirect costs based on rate ** multiplied by actual direct costs	927,080.87	4,441,309.70	2,308,194.75
2023-2024 Actual Indirect Costs	1,188,497.11	4,247,922.77	4,247,922.77
2021-2022 Fixed Carry Forward	291,427.52	0.00	1,820,397.91
Total Indirect Costs	897,069.59	4,247,922.77	2,427,524.86
Over/(Under) Recovery	30,011.28	193,386.93	-119,330.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,188,497.11	4,247,922.77	4,247,922.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	30,011.28	193,386.93	-119,330.11
Total Projected Indirect 2025-2026 (Numerator)	1,158,485.83	4,054,535.84	4,367,252.88
Direct Costs	38,789,994.47	35,730,568.81	35,730,568.81
Rate for 2025-2026 **	2.99*	11.35*	12.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58030  
Form R0418**

Bedford Public Schools  
1135 SMITH RD  
TEMPERANCE, MI 48182

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,817,249.30	5,176,484.65	5,176,484.65
2021-2022 Fixed Carry Forward	-124,060.36	-313,189.25	-313,189.25
Total Indirect Costs	1,941,309.66	5,489,673.90	5,489,673.90
2021-2022 Direct Costs	44,251,833.03	40,754,206.35	40,754,206.35
2023-2024 Rate	4.39*	13.47*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,751,698.02	45,645,120.15	45,645,120.15
Indirect costs based on rate ** multiplied by actual direct costs	2,184,099.54	6,148,397.68	6,148,397.68
2023-2024 Actual Indirect Costs	2,174,843.36	6,098,622.84	6,098,622.84
2021-2022 Fixed Carry Forward	-124,060.36	-313,189.25	-313,189.25
Total Indirect Costs	2,298,903.72	6,411,812.09	6,411,812.09
Over/(Under) Recovery	-114,804.18	-263,414.41	-263,414.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,174,843.36	6,098,622.84	6,098,622.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-114,804.18	-263,414.41	-263,414.41
Total Projected Indirect 2025-2026 (Numerator)	2,289,647.54	6,362,037.25	6,362,037.25
Direct Costs	49,751,698.02	45,645,120.15	45,645,120.15
Rate for 2025-2026 **	4.60*	13.94*	13.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58050  
Form R0418**

Dundee Community Schools  
420 YPSILANTI ST  
DUNDEE, MI 48131

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	930,856.60	3,029,782.59	3,029,782.59
2021-2022 Fixed Carry Forward	64,761.94	0.00	75,587.05
Total Indirect Costs	866,094.66	3,029,782.59	2,954,195.54
2021-2022 Direct Costs	19,713,620.23	17,614,694.24	17,614,694.24
2023-2024 Rate	4.39*	17.20*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,608,604.48	18,853,528.93	18,853,528.93
Indirect costs based on rate ** multiplied by actual direct costs	948,617.74	2,828,029.34	3,161,736.80
2023-2024 Actual Indirect Costs	666,201.45	3,421,277.00	3,421,277.00
2021-2022 Fixed Carry Forward	64,761.94	0.00	75,587.05
Total Indirect Costs	601,439.51	3,421,277.00	3,345,689.95
Over/(Under) Recovery	347,178.23	0.00	-183,953.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	666,201.45	3,421,277.00	3,421,277.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	347,178.23	0.00	-183,953.15
Total Projected Indirect 2025-2026 (Numerator)	319,023.22	3,421,277.00	3,605,230.15
Direct Costs	21,608,604.48	18,853,528.93	18,853,528.93
Rate for 2025-2026 **	1.48*	18.15*	19.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58070  
Form R0418**

Ida Public School District  
3145 PRAIRIE ST  
IDA, MI 48140

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	518,364.80	1,719,081.35	1,719,081.35
2021-2022 Fixed Carry Forward	38,416.41	-16,720.05	-16,082.94
Total Indirect Costs	479,948.39	1,735,801.40	1,735,164.29
2021-2022 Direct Costs	15,957,797.23	14,757,080.68	14,757,080.68
2023-2024 Rate	3.01*	11.76*	11.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,381,177.70	16,051,213.50	16,051,213.50
Indirect costs based on rate ** multiplied by actual direct costs	523,173.45	1,887,622.71	1,887,622.71
2023-2024 Actual Indirect Costs	529,338.64	1,859,302.84	1,859,302.84
2021-2022 Fixed Carry Forward	38,416.41	-16,720.05	-16,082.94
Total Indirect Costs	490,922.23	1,876,022.89	1,875,385.78
Over/(Under) Recovery	32,251.22	11,599.82	12,236.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	529,338.64	1,859,302.84	1,859,302.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	32,251.22	11,599.82	12,236.93
Total Projected Indirect 2025-2026 (Numerator)	497,087.42	1,847,703.02	1,847,065.91
Direct Costs	17,381,177.70	16,051,213.50	16,051,213.50
Rate for 2025-2026 **	2.86*	11.51*	11.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58080  
Form R0418**

Jefferson Schools (Monroe)  
5707 WILLIAMS RD  
NEWPORT, MI 48166

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	734,546.48	2,810,219.84	2,810,219.84
2021-2022 Fixed Carry Forward	-7,780.19	0.00	-33,113.46
Total Indirect Costs	742,326.67	2,810,219.84	2,843,333.30
2021-2022 Direct Costs	18,426,420.60	16,350,747.24	16,350,747.24
2023-2024 Rate	4.03*	17.19*	17.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,789,860.89	17,720,631.01	17,720,631.01
Indirect costs based on rate ** multiplied by actual direct costs	797,531.39	2,658,094.65	3,081,617.73
2023-2024 Actual Indirect Costs	753,515.90	2,822,745.78	2,822,745.78
2021-2022 Fixed Carry Forward	-7,780.19	0.00	-33,113.46
Total Indirect Costs	761,296.09	2,822,745.78	2,855,859.24
Over/(Under) Recovery	36,235.30	0.00	225,758.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	753,515.90	2,822,745.78	2,822,745.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,235.30	0.00	225,758.49
Total Projected Indirect 2025-2026 (Numerator)	717,280.60	2,822,745.78	2,596,987.29
Direct Costs	19,789,860.89	17,720,631.01	17,720,631.01
Rate for 2025-2026 **	3.62*	15.93*	14.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58090  
Form R0418**

Mason Consolidated Schools (Monroe)  
2400 MASON EAGLE DR  
ERIE, MI 48133

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	341,037.02	1,397,519.14	1,397,519.14
2021-2022 Fixed Carry Forward	984.95	-63,055.84	-63,743.46
Total Indirect Costs	340,052.07	1,460,574.98	1,461,262.60
2021-2022 Direct Costs	12,046,044.74	10,989,562.62	10,989,562.62
2023-2024 Rate	2.82*	13.29*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,307,346.18	11,909,942.08	11,909,942.08
Indirect costs based on rate ** multiplied by actual direct costs	375,267.16	1,582,831.30	1,584,022.30
2023-2024 Actual Indirect Costs	392,062.66	1,789,466.76	1,789,466.76
2021-2022 Fixed Carry Forward	984.95	-63,055.84	-63,743.46
Total Indirect Costs	391,077.71	1,852,522.60	1,853,210.22
Over/(Under) Recovery	-15,810.55	-269,691.30	-269,187.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	392,062.66	1,789,466.76	1,789,466.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,810.55	-269,691.30	-269,187.92
Total Projected Indirect 2025-2026 (Numerator)	407,873.21	2,059,158.06	2,058,654.68
Direct Costs	13,307,346.18	11,909,942.08	11,909,942.08
Rate for 2025-2026 **	3.07*	17.29*	17.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58100  
Form R0418**

Summerfield Schools  
17555 IDA WEST RD  
PETERSBURG, MI 49270

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	299,705.94	1,216,978.49	1,216,978.49
2021-2022 Fixed Carry Forward	2,480.31	0.00	-296,663.17
Total Indirect Costs	297,225.63	1,216,978.49	1,513,641.66
2021-2022 Direct Costs	7,123,915.65	6,206,643.10	6,206,643.10
2023-2024 Rate	4.17*	19.61*	24.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,592,145.98	6,564,074.95	6,564,074.95
Indirect costs based on rate ** multiplied by actual direct costs	316,592.49	984,611.24	1,600,977.88
2023-2024 Actual Indirect Costs	336,687.96	1,364,758.99	1,364,758.99
2021-2022 Fixed Carry Forward	2,480.31	0.00	-296,663.17
Total Indirect Costs	334,207.65	1,364,758.99	1,661,422.16
Over/(Under) Recovery	-17,615.16	0.00	-60,444.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	336,687.96	1,364,758.99	1,364,758.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-17,615.16	0.00	-60,444.28
Total Projected Indirect 2025-2026 (Numerator)	354,303.12	1,364,758.99	1,425,203.27
Direct Costs	7,592,145.98	6,564,074.95	6,564,074.95
Rate for 2025-2026 **	4.67*	20.79*	21.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	393,946.69	1,094,977.84	1,094,977.84
2021-2022 Fixed Carry Forward	-53,079.98	-128,639.35	-128,669.56
Total Indirect Costs	447,026.67	1,223,617.19	1,223,647.40
2021-2022 Direct Costs	8,583,938.86	7,882,907.71	7,882,907.71
2023-2024 Rate	5.21*	15.52*	15.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,218,438.13	9,205,073.64	9,205,073.64
Indirect costs based on rate ** multiplied by actual direct costs	532,380.63	1,380,761.05	1,428,627.43
2023-2024 Actual Indirect Costs	409,911.65	1,423,276.14	1,423,276.14
2021-2022 Fixed Carry Forward	-53,079.98	-128,639.35	-128,669.56
Total Indirect Costs	462,991.63	1,551,915.49	1,551,945.70
Over/(Under) Recovery	69,389.00	0.00	-123,318.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	409,911.65	1,423,276.14	1,423,276.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	69,389.00	0.00	-123,318.27
Total Projected Indirect 2025-2026 (Numerator)	340,522.65	1,423,276.14	1,546,594.41
Direct Costs	10,218,438.13	9,205,073.64	9,205,073.64
Rate for 2025-2026 **	3.33*	15.46*	16.80**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58901  
Form R0418**

New Bedford Academy  
6315 SECOR RD  
LAMBERTVILLE, MI 48144

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	25,137.66	138,104.90	138,104.90
2021-2022 Fixed Carry Forward	0.00	0.00	-615.23
Total Indirect Costs	25,137.66	138,104.90	138,720.13
2021-2022 Direct Costs	929,888.46	816,921.22	816,921.22
2023-2024 Rate	2.70*	16.91*	16.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,182,849.04	974,868.05	974,868.05
Indirect costs based on rate ** multiplied by actual direct costs	31,936.92	146,230.21	165,532.59
2023-2024 Actual Indirect Costs	19,450.79	227,431.78	227,431.78
2021-2022 Fixed Carry Forward	0.00	0.00	-615.23
Total Indirect Costs	19,450.79	227,431.78	228,047.01
Over/(Under) Recovery	12,486.13	0.00	-62,514.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	19,450.79	227,431.78	227,431.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,486.13	0.00	-62,514.42
Total Projected Indirect 2025-2026 (Numerator)	6,964.66	227,431.78	289,946.20
Direct Costs	1,182,849.04	974,868.05	974,868.05
Rate for 2025-2026 **	0.59*	23.33*	29.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 58902  
Form R0418**

Triumph Academy  
3000 VIVIAN RD  
MONROE, MI 48162

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	832,716.00	2,106,541.00	2,106,541.00
2021-2022 Fixed Carry Forward	-42,432.67	0.00	0.00
Total Indirect Costs	875,148.67	2,106,541.00	2,106,541.00
2021-2022 Direct Costs	7,891,846.00	6,618,021.00	6,618,021.00
2023-2024 Rate	11.09*	31.83*	31.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,595,193.00	7,185,609.00	7,185,609.00
Indirect costs based on rate ** multiplied by actual direct costs	953,206.90	1,077,841.35	1,796,402.25
2023-2024 Actual Indirect Costs	952,308.00	2,361,892.00	2,361,892.00
2021-2022 Fixed Carry Forward	-42,432.67	0.00	0.00
Total Indirect Costs	994,740.67	2,361,892.00	2,361,892.00
Over/(Under) Recovery	-41,533.77	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	952,308.00	2,361,892.00	2,361,892.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-41,533.77	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	993,841.77	2,361,892.00	2,361,892.00
Direct Costs	8,595,193.00	7,185,609.00	7,185,609.00
Rate for 2025-2026 **	11.56*	32.87*	32.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59000  
Form R0418**

Montcalm Area ISD  
621 N NEW ST  
STANTON, MI 48888

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,948,061.99	3,651,393.68	3,651,393.68
2021-2022 Fixed Carry Forward	-157,654.93	0.00	-401,901.56
Total Indirect Costs	2,105,716.92	3,651,393.68	4,053,295.24
2021-2022 Direct Costs	22,890,848.65	21,187,516.96	21,187,516.96
2023-2024 Rate	9.20*	17.23*	19.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,845,453.99	23,954,909.07	23,954,909.07
Indirect costs based on rate ** multiplied by actual direct costs	2,377,781.77	3,593,236.36	4,582,574.11
2023-2024 Actual Indirect Costs	2,547,243.79	4,437,788.71	4,437,788.71
2021-2022 Fixed Carry Forward	-157,654.93	0.00	-401,901.56
Total Indirect Costs	2,704,898.72	4,437,788.71	4,839,690.27
Over/(Under) Recovery	-327,116.95	0.00	-257,116.16

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,547,243.79	4,437,788.71	4,437,788.71
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-327,116.95	0.00	-257,116.16
Total Projected Indirect 2025-2026 (Numerator)	2,874,360.74	4,437,788.71	4,694,904.87
Direct Costs	25,845,453.99	23,954,909.07	23,954,909.07
Rate for 2025-2026 **	11.12*	18.53*	19.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59020  
Form R0418**

Carson City-Crystal Area Schools  
P.O. Box 780  
Carson City, MI 48811

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	347,649.33	1,105,658.87	1,105,658.87
2021-2022 Fixed Carry Forward	74,568.44	0.00	168,961.56
Total Indirect Costs	273,080.89	1,105,658.87	936,697.31
2021-2022 Direct Costs	8,659,080.97	7,901,071.43	7,901,071.43
2023-2024 Rate	3.15*	13.99*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,522,119.30	8,394,032.61	8,394,032.61
Indirect costs based on rate ** multiplied by actual direct costs	299,946.76	1,174,325.16	995,532.27
2023-2024 Actual Indirect Costs	421,527.21	1,621,305.46	1,621,305.46
2021-2022 Fixed Carry Forward	74,568.44	0.00	168,961.56
Total Indirect Costs	346,958.77	1,621,305.46	1,452,343.90
Over/(Under) Recovery	-47,012.01	-446,980.30	-456,811.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	421,527.21	1,621,305.46	1,621,305.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-47,012.01	-446,980.30	-456,811.63
Total Projected Indirect 2025-2026 (Numerator)	468,539.22	2,068,285.76	2,078,117.09
Direct Costs	9,522,119.30	8,394,032.61	8,394,032.61
Rate for 2025-2026 **	4.92*	24.64*	24.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59045  
Form R0418**

Montabella Community Schools  
1390 E NORTH COUNTY LINE RD  
BLANCHARD, MI 49310

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	248,261.62	1,285,115.88	1,285,115.88
2021-2022 Fixed Carry Forward	13,193.95	0.00	-122,499.09
Total Indirect Costs	235,067.67	1,285,115.88	1,407,614.97
2021-2022 Direct Costs	8,738,275.31	7,716,145.31	7,716,145.31
2023-2024 Rate	2.69*	16.65*	18.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,364,067.65	9,276,054.83	9,276,054.83
Indirect costs based on rate ** multiplied by actual direct costs	278,793.42	1,391,408.22	1,691,952.40
2023-2024 Actual Indirect Costs	314,415.44	1,446,633.26	1,446,633.26
2021-2022 Fixed Carry Forward	13,193.95	0.00	-122,499.09
Total Indirect Costs	301,221.49	1,446,633.26	1,569,132.35
Over/(Under) Recovery	-22,428.07	0.00	122,820.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	314,415.44	1,446,633.26	1,446,633.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,428.07	0.00	122,820.05
Total Projected Indirect 2025-2026 (Numerator)	336,843.51	1,446,633.26	1,323,813.21
Direct Costs	10,364,067.65	9,276,054.83	9,276,054.83
Rate for 2025-2026 **	3.25*	15.60*	14.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59070  
Form R0418**

Greenville Public Schools  
1414 CHASE ST  
GREENVILLE, MI 48838

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,853,918.14	5,533,167.04	5,533,167.04
2021-2022 Fixed Carry Forward	-24,835.62	-62,176.17	-62,818.56
Total Indirect Costs	1,878,753.76	5,595,343.21	5,595,985.60
2021-2022 Direct Costs	45,280,525.67	41,448,439.77	41,448,439.77
2023-2024 Rate	4.15*	13.50*	13.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,986,805.38	45,952,662.24	45,952,662.24
Indirect costs based on rate ** multiplied by actual direct costs	2,074,452.42	6,203,609.40	6,203,609.40
2023-2024 Actual Indirect Costs	1,660,477.13	5,519,620.27	5,519,620.27
2021-2022 Fixed Carry Forward	-24,835.62	-62,176.17	-62,818.56
Total Indirect Costs	1,685,312.75	5,581,796.44	5,582,438.83
Over/(Under) Recovery	389,139.67	621,812.96	621,170.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,660,477.13	5,519,620.27	5,519,620.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	389,139.67	621,812.96	621,170.57
Total Projected Indirect 2025-2026 (Numerator)	1,271,337.46	4,897,807.31	4,898,449.70
Direct Costs	49,986,805.38	45,952,662.24	45,952,662.24
Rate for 2025-2026 **	2.54*	10.66*	10.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59080  
Form R0418**

Tri County Area Schools  
94 Cherry Street, PO Box 79  
Sand Lake, MI 49343

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	681,717.85	2,320,055.75	2,320,055.75
2021-2022 Fixed Carry Forward	177,613.71	19,407.37	8,404.67
Total Indirect Costs	504,104.14	2,300,648.38	2,311,651.08
2021-2022 Direct Costs	18,762,573.58	17,777,075.36	17,777,075.36
2023-2024 Rate	2.69*	12.94*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,463,715.00	21,796,558.11	21,796,558.11
Indirect costs based on rate ** multiplied by actual direct costs	631,173.93	2,820,474.62	2,833,552.55
2023-2024 Actual Indirect Costs	715,155.28	2,382,312.17	2,382,312.17
2021-2022 Fixed Carry Forward	177,613.71	19,407.37	8,404.67
Total Indirect Costs	537,541.57	2,362,904.80	2,373,907.50
Over/(Under) Recovery	93,632.36	457,569.82	459,645.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	715,155.28	2,382,312.17	2,382,312.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	93,632.36	457,569.82	459,645.05
Total Projected Indirect 2025-2026 (Numerator)	621,522.92	1,924,742.35	1,922,667.12
Direct Costs	23,463,715.00	21,796,558.11	21,796,558.11
Rate for 2025-2026 **	2.65*	8.83*	8.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59090  
Form R0418**

Lakeview Community Schools (Montcalm)  
602 WASHINGTON ST  
LAKEVIEW, MI 48850

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,140.91	1,961,718.70	1,961,718.70
2021-2022 Fixed Carry Forward	67,483.23	-323,605.05	-344,439.69
Total Indirect Costs	346,657.68	2,285,323.75	2,306,158.39
2021-2022 Direct Costs	12,468,335.43	10,920,757.64	10,920,757.64
2023-2024 Rate	2.78*	20.93*	21.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,899,268.29	12,302,571.55	12,302,571.55
Indirect costs based on rate ** multiplied by actual direct costs	386,399.66	1,845,385.73	2,598,303.11
2023-2024 Actual Indirect Costs	384,793.43	1,981,490.17	1,981,490.17
2021-2022 Fixed Carry Forward	67,483.23	-323,605.05	-344,439.69
Total Indirect Costs	317,310.20	2,305,095.22	2,325,929.86
Over/(Under) Recovery	69,089.46	0.00	272,373.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	384,793.43	1,981,490.17	1,981,490.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	69,089.46	0.00	272,373.25
Total Projected Indirect 2025-2026 (Numerator)	315,703.97	1,981,490.17	1,709,116.92
Direct Costs	13,899,268.29	12,302,571.55	12,302,571.55
Rate for 2025-2026 **	2.27*	16.11*	13.89**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59125  
Form R0418**

Central Montcalm Public Schools  
P.O. Box 9  
Stanton, MI 48888

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	493,504.23	2,327,185.04	2,327,185.04
2021-2022 Fixed Carry Forward	46,573.03	0.00	-68,445.91
Total Indirect Costs	446,931.20	2,327,185.04	2,395,630.95
2021-2022 Direct Costs	16,017,170.77	14,183,489.96	14,183,489.96
2023-2024 Rate	2.79*	16.41*	16.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,650,261.33	16,567,890.81	16,567,890.81
Indirect costs based on rate ** multiplied by actual direct costs	520,342.29	2,485,183.62	2,798,316.76
2023-2024 Actual Indirect Costs	573,120.82	2,655,491.34	2,655,491.34
2021-2022 Fixed Carry Forward	46,573.03	0.00	-68,445.91
Total Indirect Costs	526,547.79	2,655,491.34	2,723,937.25
Over/(Under) Recovery	-6,205.50	0.00	74,379.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	573,120.82	2,655,491.34	2,655,491.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-6,205.50	0.00	74,379.51
Total Projected Indirect 2025-2026 (Numerator)	579,326.32	2,655,491.34	2,581,111.83
Direct Costs	18,650,261.33	16,567,890.81	16,567,890.81
Rate for 2025-2026 **	3.11*	16.03*	15.58**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59150  
Form R0418**

Vestaburg Community Schools  
7188 Avenue B  
Vestaburg, MI 48891

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	695,567.39	1,362,598.12	1,362,598.12
2021-2022 Fixed Carry Forward	-401,176.53	-369,382.94	-427,869.04
Total Indirect Costs	1,096,743.92	1,731,981.06	1,790,467.16
2021-2022 Direct Costs	9,387,093.79	8,720,063.06	8,720,063.06
2023-2024 Rate	11.68*	19.86*	20.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,165,047.45	10,361,168.21	10,361,168.21
Indirect costs based on rate ** multiplied by actual direct costs	1,304,077.54	1,554,175.23	2,127,147.83
2023-2024 Actual Indirect Costs	814,833.69	1,618,712.93	1,618,712.93
2021-2022 Fixed Carry Forward	-401,176.53	-369,382.94	-427,869.04
Total Indirect Costs	1,216,010.22	1,988,095.87	2,046,581.97
Over/(Under) Recovery	88,067.32	0.00	80,565.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	814,833.69	1,618,712.93	1,618,712.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	88,067.32	0.00	80,565.86
Total Projected Indirect 2025-2026 (Numerator)	726,766.37	1,618,712.93	1,538,147.07
Direct Costs	11,165,047.45	10,361,168.21	10,361,168.21
Rate for 2025-2026 **	6.51*	15.62*	14.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 59900  
Form R0418**

Success Virtual Learning Centers of Michigan  
7188 Avenue B  
Vestaburg, MI 48891

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	851,276.98	4,188,402.08	4,188,402.08
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	851,276.98	4,188,402.08	4,188,402.08
2021-2022 Direct Costs	15,609,480.05	12,272,354.95	12,272,354.95
2023-2024 Rate	5.45*	34.13*	34.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,882,654.44	15,545,432.91	15,545,432.91
Indirect costs based on rate ** multiplied by actual direct costs	1,029,104.67	2,331,814.94	3,886,358.23
2023-2024 Actual Indirect Costs	821,443.10	4,158,664.63	4,158,664.63
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	821,443.10	4,158,664.63	4,158,664.63
Over/(Under) Recovery	207,661.57	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	821,443.10	4,158,664.63	4,158,664.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	207,661.57	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	613,781.53	4,158,664.63	4,158,664.63
Direct Costs	18,882,654.44	15,545,432.91	15,545,432.91
Rate for 2025-2026 **	3.25*	26.75*	26.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 60010  
Form R0418**

Atlanta Community Schools  
10500 COUNTY ROAD 489  
ATLANTA, MI 49709

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	270,393.94	643,314.44	643,314.44
2021-2022 Fixed Carry Forward	31,781.95	0.00	0.00
Total Indirect Costs	238,611.99	643,314.44	643,314.44
2021-2022 Direct Costs	3,192,892.99	2,819,972.49	2,819,972.49
2023-2024 Rate	7.47*	22.81*	22.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,594,654.28	3,094,355.94	3,094,355.94
Indirect costs based on rate ** multiplied by actual direct costs	268,520.67	464,153.39	705,822.59
2023-2024 Actual Indirect Costs	297,860.05	800,186.99	800,186.99
2021-2022 Fixed Carry Forward	31,781.95	0.00	0.00
Total Indirect Costs	266,078.10	800,186.99	800,186.99
Over/(Under) Recovery	34,224.52	0.00	-94,364.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	297,860.05	800,186.99	800,186.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	34,224.52	0.00	-94,364.40
Total Projected Indirect 2025-2026 (Numerator)	263,635.53	800,186.99	894,551.39
Direct Costs	3,594,654.28	3,094,355.94	3,094,355.94
Rate for 2025-2026 **	7.33*	25.86*	28.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 60020  
Form R0418**

Hillman Community Schools  
26042 M 32 S  
HILLMAN, MI 49746

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	358,785.60	855,380.42	855,380.42
2021-2022 Fixed Carry Forward	127,999.29	0.00	0.00
Total Indirect Costs	230,786.31	855,380.42	855,380.42
2021-2022 Direct Costs	5,104,112.97	4,607,518.15	4,607,518.15
2023-2024 Rate	4.52*	18.56*	18.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,147,054.81	5,492,036.93	5,492,036.93
Indirect costs based on rate ** multiplied by actual direct costs	277,846.88	823,805.54	1,019,322.05
2023-2024 Actual Indirect Costs	414,716.02	1,069,733.90	1,069,733.90
2021-2022 Fixed Carry Forward	127,999.29	0.00	0.00
Total Indirect Costs	286,716.73	1,069,733.90	1,069,733.90
Over/(Under) Recovery	-8,869.85	0.00	-50,411.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	414,716.02	1,069,733.90	1,069,733.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,869.85	0.00	-50,411.85
Total Projected Indirect 2025-2026 (Numerator)	423,585.87	1,069,733.90	1,120,145.75
Direct Costs	6,147,054.81	5,492,036.93	5,492,036.93
Rate for 2025-2026 **	6.89*	19.48*	20.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61000  
Form R0418**

Muskegon Area ISD  
630 HARVEY ST  
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,928,739.52	4,420,956.69	4,420,956.69
2021-2022 Fixed Carry Forward	-316,222.39	-436,794.35	-436,794.35
Total Indirect Costs	3,244,961.91	4,857,751.04	4,857,751.04
2021-2022 Direct Costs	42,305,175.78	41,268,466.50	41,268,466.50
2023-2024 Rate	7.67*	11.77*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	47,219,456.41	45,834,962.72	45,834,962.72
Indirect costs based on rate ** multiplied by actual direct costs	3,621,732.31	5,394,775.11	5,394,775.11
2023-2024 Actual Indirect Costs	3,703,537.51	5,630,591.63	5,630,591.63
2021-2022 Fixed Carry Forward	-316,222.39	-436,794.35	-436,794.35
Total Indirect Costs	4,019,759.90	6,067,385.98	6,067,385.98
Over/(Under) Recovery	-398,027.59	-672,610.87	-672,610.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,703,537.51	5,630,591.63	5,630,591.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-398,027.59	-672,610.87	-672,610.87
Total Projected Indirect 2025-2026 (Numerator)	4,101,565.10	6,303,202.50	6,303,202.50
Direct Costs	47,219,456.41	45,834,962.72	45,834,962.72
Rate for 2025-2026 **	8.69*	13.75*	13.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61010  
Form R0418**

Muskegon, Public Schools of the City of  
1458 5TH ST  
MUSKEGON, MI 49441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,713,578.39	6,331,986.55	6,331,986.55
2021-2022 Fixed Carry Forward	370,023.73	425,800.27	298,182.59
Total Indirect Costs	1,343,554.66	5,906,186.28	6,033,803.96
2021-2022 Direct Costs	55,408,721.55	50,582,236.67	50,582,236.67
2023-2024 Rate	2.42*	11.68*	11.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,909,609.07	59,818,362.73	59,818,362.73
Indirect costs based on rate ** multiplied by actual direct costs	1,570,812.54	6,986,784.77	7,136,330.67
2023-2024 Actual Indirect Costs	2,366,455.27	7,268,433.16	7,268,433.16
2021-2022 Fixed Carry Forward	370,023.73	425,800.27	298,182.59
Total Indirect Costs	1,996,431.54	6,842,632.89	6,970,250.57
Over/(Under) Recovery	-425,619.00	144,151.88	166,080.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,366,455.27	7,268,433.16	7,268,433.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-425,619.00	144,151.88	166,080.10
Total Projected Indirect 2025-2026 (Numerator)	2,792,074.27	7,124,281.28	7,102,353.06
Direct Costs	64,909,609.07	59,818,362.73	59,818,362.73
Rate for 2025-2026 **	4.30*	11.91*	11.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61060  
Form R0418**

Mona Shores Public School District  
121 RANDALL RD  
Norton Shores, MI 49441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	969,049.52	4,793,521.74	4,793,521.74
2021-2022 Fixed Carry Forward	402,785.15	45,539.11	46,887.45
Total Indirect Costs	566,264.37	4,747,982.63	4,746,634.29
2021-2022 Direct Costs	50,218,124.37	46,175,471.15	46,175,471.15
2023-2024 Rate	1.13*	10.28*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,083,776.58	52,035,832.58	52,035,832.58
Indirect costs based on rate ** multiplied by actual direct costs	645,046.68	5,349,283.59	5,349,283.59
2023-2024 Actual Indirect Costs	1,504,067.23	6,309,432.61	6,309,432.61
2021-2022 Fixed Carry Forward	402,785.15	45,539.11	46,887.45
Total Indirect Costs	1,101,282.08	6,263,893.50	6,262,545.16
Over/(Under) Recovery	-456,235.40	-914,609.91	-913,261.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,504,067.23	6,309,432.61	6,309,432.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-456,235.40	-914,609.91	-913,261.57
Total Projected Indirect 2025-2026 (Numerator)	1,960,302.63	7,224,042.52	7,222,694.18
Direct Costs	57,083,776.58	52,035,832.58	52,035,832.58
Rate for 2025-2026 **	3.43*	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 2025-2026 Indirect Cost Rates  
School District 61065  
Form R0418**

Oakridge Public Schools  
275 S WOLF LAKE RD  
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	875,188.33	2,548,467.57	2,548,467.57
2021-2022 Fixed Carry Forward	-107,971.06	-330,413.64	-330,689.36
Total Indirect Costs	983,159.39	2,878,881.21	2,879,156.93
2021-2022 Direct Costs	23,143,808.98	21,470,529.74	21,470,529.74
2023-2024 Rate	4.25*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,633,788.59	24,234,338.24	24,234,338.24
Indirect costs based on rate ** multiplied by actual direct costs	1,089,436.02	3,249,824.76	3,249,824.76
2023-2024 Actual Indirect Costs	975,380.64	2,374,830.99	2,374,830.99
2021-2022 Fixed Carry Forward	-107,971.06	-330,413.64	-330,689.36
Total Indirect Costs	1,083,351.70	2,705,244.63	2,705,520.35
Over/(Under) Recovery	6,084.32	544,580.13	544,304.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	975,380.64	2,374,830.99	2,374,830.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,084.32	544,580.13	544,304.41
Total Projected Indirect 2025-2026 (Numerator)	969,296.32	1,830,250.86	1,830,526.58
Direct Costs	25,633,788.59	24,234,338.24	24,234,338.24
Rate for 2025-2026 **	3.78*	7.55*	7.55**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61080  
Form R0418**

Fruitport Community Schools  
3255 PONTALUNA RD  
FRUITPORT, MI 49415

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	902,278.89	4,044,149.70	4,044,149.70
2021-2022 Fixed Carry Forward	89,946.44	-378,961.58	-378,961.58
Total Indirect Costs	812,332.45	4,423,111.28	4,423,111.28
2021-2022 Direct Costs	34,437,357.50	31,295,486.69	31,295,486.69
2023-2024 Rate	2.36*	14.13*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	40,145,918.50	37,079,436.07	37,079,436.07
Indirect costs based on rate ** multiplied by actual direct costs	947,443.68	5,239,324.32	5,239,324.32
2023-2024 Actual Indirect Costs	1,064,306.96	4,130,789.39	4,130,789.39
2021-2022 Fixed Carry Forward	89,946.44	-378,961.58	-378,961.58
Total Indirect Costs	974,360.52	4,509,750.97	4,509,750.97
Over/(Under) Recovery	-26,916.84	729,573.35	729,573.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,064,306.96	4,130,789.39	4,130,789.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,916.84	729,573.35	729,573.35
Total Projected Indirect 2025-2026 (Numerator)	1,091,223.80	3,401,216.04	3,401,216.04
Direct Costs	40,145,918.50	37,079,436.07	37,079,436.07
Rate for 2025-2026 **	2.72*	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 2025-2026 Indirect Cost Rates  
School District 61120  
Form R0418**

Holton Public Schools  
6500 4TH ST  
HOLTON, MI 49425

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,957.44	1,315,595.83	1,315,595.83
2021-2022 Fixed Carry Forward	171,360.97	0.00	132,113.37
Total Indirect Costs	246,596.47	1,315,595.83	1,183,482.46
2021-2022 Direct Costs	10,030,670.49	9,483,847.21	9,483,847.21
2023-2024 Rate	2.46*	13.87*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,053,830.62	10,299,177.09	10,299,177.09
Indirect costs based on rate ** multiplied by actual direct costs	271,924.23	1,428,495.86	1,285,337.30
2023-2024 Actual Indirect Costs	457,379.12	1,592,239.67	1,592,239.67
2021-2022 Fixed Carry Forward	171,360.97	0.00	132,113.37
Total Indirect Costs	286,018.15	1,592,239.67	1,460,126.30
Over/(Under) Recovery	-14,093.92	-163,743.81	-174,789.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	457,379.12	1,592,239.67	1,592,239.67
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,093.92	-163,743.81	-174,789.00
Total Projected Indirect 2025-2026 (Numerator)	471,473.04	1,755,983.48	1,767,028.67
Direct Costs	11,053,830.62	10,299,177.09	10,299,177.09
Rate for 2025-2026 **	4.27*	17.05*	17.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61180  
Form R0418**

Montague Area Public Schools  
4855 EILERS RD  
MONTAGUE, MI 49437

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	479,773.74	2,004,037.69	2,004,037.69
2021-2022 Fixed Carry Forward	81,033.89	-33,473.68	-33,376.36
Total Indirect Costs	398,739.85	2,037,511.37	2,037,414.05
2021-2022 Direct Costs	17,885,283.46	16,361,019.51	16,361,019.51
2023-2024 Rate	2.23*	12.45*	12.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,805,448.89	16,935,149.12	16,935,149.12
Indirect costs based on rate ** multiplied by actual direct costs	419,361.51	2,108,426.07	2,108,426.07
2023-2024 Actual Indirect Costs	517,005.70	2,387,305.47	2,387,305.47
2021-2022 Fixed Carry Forward	81,033.89	-33,473.68	-33,376.36
Total Indirect Costs	435,971.81	2,420,779.15	2,420,681.83
Over/(Under) Recovery	-16,610.30	-312,353.08	-312,255.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	517,005.70	2,387,305.47	2,387,305.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-16,610.30	-312,353.08	-312,255.76
Total Projected Indirect 2025-2026 (Numerator)	533,616.00	2,699,658.55	2,699,561.23
Direct Costs	18,805,448.89	16,935,149.12	16,935,149.12
Rate for 2025-2026 **	2.84*	15.94*	15.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61190  
Form R0418**

Orchard View Schools  
35 S SHERIDAN DR  
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	897,757.29	3,038,004.86	3,038,004.86
2021-2022 Fixed Carry Forward	-20,000.27	132,007.90	132,007.90
Total Indirect Costs	917,757.56	2,905,996.96	2,905,996.96
2021-2022 Direct Costs	31,185,942.94	29,045,695.37	29,045,695.37
2023-2024 Rate	2.94*	10.00*	10.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,286,638.86	35,071,647.22	35,071,647.22
Indirect costs based on rate ** multiplied by actual direct costs	1,125,627.18	3,507,164.72	3,507,164.72
2023-2024 Actual Indirect Costs	1,385,939.36	4,600,931.00	4,600,931.00
2021-2022 Fixed Carry Forward	-20,000.27	132,007.90	132,007.90
Total Indirect Costs	1,405,939.63	4,468,923.10	4,468,923.10
Over/(Under) Recovery	-280,312.45	-961,758.38	-961,758.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,385,939.36	4,600,931.00	4,600,931.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-280,312.45	-961,758.38	-961,758.38
Total Projected Indirect 2025-2026 (Numerator)	1,666,251.81	5,562,689.38	5,562,689.38
Direct Costs	38,286,638.86	35,071,647.22	35,071,647.22
Rate for 2025-2026 **	4.35*	15.86*	15.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61210  
Form R0418**

Ravenna Public Schools  
12322 STAFFORD ST  
RAVENNA, MI 49451

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	453,700.13	1,659,643.18	1,659,643.18
2021-2022 Fixed Carry Forward	151,899.09	0.00	116,955.16
Total Indirect Costs	301,801.04	1,659,643.18	1,542,688.02
2021-2022 Direct Costs	11,858,827.08	10,652,884.03	10,652,884.03
2023-2024 Rate	2.54*	15.58*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,091,428.37	12,577,858.23	12,577,858.23
Indirect costs based on rate ** multiplied by actual direct costs	357,922.28	1,886,678.73	1,821,273.87
2023-2024 Actual Indirect Costs	631,777.70	2,145,347.84	2,145,347.84
2021-2022 Fixed Carry Forward	151,899.09	0.00	116,955.16
Total Indirect Costs	479,878.61	2,145,347.84	2,028,392.68
Over/(Under) Recovery	-121,956.33	0.00	-207,118.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	631,777.70	2,145,347.84	2,145,347.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-121,956.33	0.00	-207,118.81
Total Projected Indirect 2025-2026 (Numerator)	753,734.03	2,145,347.84	2,352,466.65
Direct Costs	14,091,428.37	12,577,858.23	12,577,858.23
Rate for 2025-2026 **	5.35*	17.06*	18.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61220  
Form R0418**

Reeths-Puffer Schools  
991 W GILES RD  
MUSKEGON, MI 49445

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	868,248.03	4,221,116.35	4,221,116.35
2021-2022 Fixed Carry Forward	-1,993.11	-252,508.15	-250,111.60
Total Indirect Costs	870,241.14	4,473,624.50	4,471,227.95
2021-2022 Direct Costs	43,153,944.92	39,618,151.60	39,618,151.60
2023-2024 Rate	2.02*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,889,388.79	45,588,966.68	45,588,966.68
Indirect costs based on rate ** multiplied by actual direct costs	1,007,765.65	5,146,994.34	5,146,994.34
2023-2024 Actual Indirect Costs	857,275.15	4,955,856.26	4,955,856.26
2021-2022 Fixed Carry Forward	-1,993.11	-252,508.15	-250,111.60
Total Indirect Costs	859,268.26	5,208,364.41	5,205,967.86
Over/(Under) Recovery	148,497.39	-61,370.07	-58,973.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	857,275.15	4,955,856.26	4,955,856.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	148,497.39	-61,370.07	-58,973.52
Total Projected Indirect 2025-2026 (Numerator)	708,777.76	5,017,226.33	5,014,829.78
Direct Costs	49,889,388.79	45,588,966.68	45,588,966.68
Rate for 2025-2026 **	1.42*	11.01*	11.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61230  
Form R0418**

North Muskegon Public Schools  
1600 MILLS AVE  
MUSKEGON, MI 49445

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	356,939.54	1,121,834.11	1,121,834.11
2021-2022 Fixed Carry Forward	56,849.45	71,893.39	71,893.39
Total Indirect Costs	300,090.09	1,049,940.72	1,049,940.72
2021-2022 Direct Costs	11,609,807.97	10,844,913.40	10,844,913.40
2023-2024 Rate	2.58*	9.68*	9.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,390,653.47	12,532,274.61	12,532,274.61
Indirect costs based on rate ** multiplied by actual direct costs	345,478.86	1,213,124.18	1,213,124.18
2023-2024 Actual Indirect Costs	374,539.07	1,232,917.93	1,232,917.93
2021-2022 Fixed Carry Forward	56,849.45	71,893.39	71,893.39
Total Indirect Costs	317,689.62	1,161,024.54	1,161,024.54
Over/(Under) Recovery	27,789.24	52,099.64	52,099.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	374,539.07	1,232,917.93	1,232,917.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	27,789.24	52,099.64	52,099.64
Total Projected Indirect 2025-2026 (Numerator)	346,749.83	1,180,818.29	1,180,818.29
Direct Costs	13,390,653.47	12,532,274.61	12,532,274.61
Rate for 2025-2026 **	2.59*	9.42*	9.42**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61240  
Form R0418**

Whitehall District Schools  
541 E SLOCUM ST  
WHITEHALL, MI 49461

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	743,601.99	2,280,643.09	2,280,643.09
2021-2022 Fixed Carry Forward	86,297.82	307,634.18	307,634.18
Total Indirect Costs	657,304.17	1,973,008.91	1,973,008.91
2021-2022 Direct Costs	30,160,066.22	28,623,025.12	28,623,025.12
2023-2024 Rate	2.18*	6.89*	6.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,529,287.19	32,527,816.87	32,527,816.87
Indirect costs based on rate ** multiplied by actual direct costs	752,738.46	2,241,166.58	2,241,166.58
2023-2024 Actual Indirect Costs	797,270.41	2,798,740.73	2,798,740.73
2021-2022 Fixed Carry Forward	86,297.82	307,634.18	307,634.18
Total Indirect Costs	710,972.59	2,491,106.55	2,491,106.55
Over/(Under) Recovery	41,765.87	-249,939.97	-249,939.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	797,270.41	2,798,740.73	2,798,740.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,765.87	-249,939.97	-249,939.97
Total Projected Indirect 2025-2026 (Numerator)	755,504.54	3,048,680.70	3,048,680.70
Direct Costs	34,529,287.19	32,527,816.87	32,527,816.87
Rate for 2025-2026 **	2.19*	9.37*	9.37**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61900  
Form R0418**

Muskegon Montessori Academy for Environmental  
Change  
2950 MCCRACKEN ST  
NORTON SHORES, MI 49441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	43,453.53	210,814.36	210,814.36
2021-2022 Fixed Carry Forward	-9,342.84	-61,098.73	-61,175.68
Total Indirect Costs	52,796.37	271,913.09	271,990.04
2021-2022 Direct Costs	1,608,659.40	1,441,298.57	1,441,298.57
2023-2024 Rate	3.28*	18.87*	18.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,883,353.36	1,650,160.44	1,650,160.44
Indirect costs based on rate ** multiplied by actual direct costs	61,773.99	247,524.07	311,385.28
2023-2024 Actual Indirect Costs	26,599.43	259,792.35	259,792.35
2021-2022 Fixed Carry Forward	-9,342.84	-61,098.73	-61,175.68
Total Indirect Costs	35,942.27	320,891.08	320,968.03
Over/(Under) Recovery	25,831.72	0.00	-9,582.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	26,599.43	259,792.35	259,792.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,831.72	0.00	-9,582.75
Total Projected Indirect 2025-2026 (Numerator)	767.71	259,792.35	269,375.10
Direct Costs	1,883,353.36	1,650,160.44	1,650,160.44
Rate for 2025-2026 **	0.04*	15.74*	16.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61902  
Form R0418**

Timberland Academy  
2574 MCLAUGHLIN AVE  
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	204,875.00	1,279,894.00	1,279,894.00
2021-2022 Fixed Carry Forward	91,159.04	0.00	206,623.05
Total Indirect Costs	113,715.96	1,279,894.00	1,073,270.95
2021-2022 Direct Costs	7,905,829.00	6,830,810.00	6,830,810.00
2023-2024 Rate	1.44*	18.74*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,197,974.00	8,033,471.00	8,033,471.00
Indirect costs based on rate ** multiplied by actual direct costs	132,450.83	1,205,020.65	1,262,058.29
2023-2024 Actual Indirect Costs	313,867.00	1,478,370.00	1,478,370.00
2021-2022 Fixed Carry Forward	91,159.04	0.00	206,623.05
Total Indirect Costs	222,707.96	1,478,370.00	1,271,746.95
Over/(Under) Recovery	-90,257.13	0.00	-9,688.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	313,867.00	1,478,370.00	1,478,370.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-90,257.13	0.00	-9,688.66
Total Projected Indirect 2025-2026 (Numerator)	404,124.13	1,478,370.00	1,488,058.66
Direct Costs	9,197,974.00	8,033,471.00	8,033,471.00
Rate for 2025-2026 **	4.39*	18.40*	18.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61904  
Form R0418**

Three Oaks Public School Academy  
1212 KINGSLEY ST  
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,634.86	463,894.94	463,894.94
2021-2022 Fixed Carry Forward	-59,329.88	-42,846.03	-43,382.79
Total Indirect Costs	124,964.74	506,740.97	507,277.73
2021-2022 Direct Costs	5,188,332.53	4,790,072.45	4,790,072.45
2023-2024 Rate	2.41*	10.58*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,140,168.90	4,751,273.90	4,751,273.90
Indirect costs based on rate ** multiplied by actual direct costs	123,878.07	502,684.78	503,159.91
2023-2024 Actual Indirect Costs	67,627.13	456,522.13	456,522.13
2021-2022 Fixed Carry Forward	-59,329.88	-42,846.03	-43,382.79
Total Indirect Costs	126,957.01	499,368.16	499,904.92
Over/(Under) Recovery	-3,078.94	3,316.62	3,254.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	67,627.13	456,522.13	456,522.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,078.94	3,316.62	3,254.99
Total Projected Indirect 2025-2026 (Numerator)	70,706.07	453,205.51	453,267.14
Direct Costs	5,140,168.90	4,751,273.90	4,751,273.90
Rate for 2025-2026 **	1.38*	9.54*	9.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61905  
Form R0418**

Muskegon Heights Public School Academy System  
2441 SANFORD ST  
Muskegon Heights, MI 49444

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	523,210.11	1,846,971.38	1,846,971.38
2021-2022 Fixed Carry Forward	-72,007.72	0.00	0.00
Total Indirect Costs	595,217.83	1,846,971.38	1,846,971.38
2021-2022 Direct Costs	9,760,257.51	8,436,496.24	8,436,496.24
2023-2024 Rate	6.10*	21.89*	21.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,434,968.85	7,984,634.25	7,984,634.25
Indirect costs based on rate ** multiplied by actual direct costs	575,533.10	1,197,695.14	1,747,836.44
2023-2024 Actual Indirect Costs	506,728.91	1,957,063.51	1,957,063.51
2021-2022 Fixed Carry Forward	-72,007.72	0.00	0.00
Total Indirect Costs	578,736.63	1,957,063.51	1,957,063.51
Over/(Under) Recovery	-3,203.53	0.00	-209,227.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	506,728.91	1,957,063.51	1,957,063.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,203.53	0.00	-209,227.07
Total Projected Indirect 2025-2026 (Numerator)	509,932.44	1,957,063.51	2,166,290.58
Direct Costs	9,434,968.85	7,984,634.25	7,984,634.25
Rate for 2025-2026 **	5.40*	24.51*	27.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61906  
Form R0418**

Muskegon Covenant Academy  
125 CATHERINE AVE  
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	23,920.23	194,633.84	194,633.84
2021-2022 Fixed Carry Forward	8,077.31	-20,760.37	-14,963.76
Total Indirect Costs	15,842.92	215,394.21	209,597.60
2021-2022 Direct Costs	1,446,381.05	1,275,667.44	1,275,667.44
2023-2024 Rate	1.10*	16.88*	16.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,728,049.75	1,502,039.81	1,502,039.81
Indirect costs based on rate ** multiplied by actual direct costs	19,008.55	225,305.97	246,785.14
2023-2024 Actual Indirect Costs	18,377.59	244,387.53	244,387.53
2021-2022 Fixed Carry Forward	8,077.31	-20,760.37	-14,963.76
Total Indirect Costs	10,300.28	265,147.90	259,351.29
Over/(Under) Recovery	8,708.27	0.00	-12,566.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	18,377.59	244,387.53	244,387.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	8,708.27	0.00	-12,566.15
Total Projected Indirect 2025-2026 (Numerator)	9,669.32	244,387.53	256,953.68
Direct Costs	1,728,049.75	1,502,039.81	1,502,039.81
Rate for 2025-2026 **	0.56*	16.27*	17.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 61907  
Form R0418**

Muskegon Maritime Academy  
571 E APPLE AVE  
MUSKEGON, MI 49442

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,013,258.07	885,208.07	885,208.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	49,872.83	177,922.83	177,922.83
Total Indirect Costs	49,872.83	177,922.83	177,922.83
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	49,872.83	177,922.83	177,922.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	49,872.83	177,922.83	177,922.83
Direct Costs	1,013,258.07	885,208.07	885,208.07
Rate for 2025-2026 **	4.92*	20.10*	20.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 62000  
Form R0418**

Newaygo County RESA  
4747 W 48TH ST  
FREMONT, MI 49412

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,307,196.90	2,840,574.54	2,840,574.54
2021-2022 Fixed Carry Forward	258,910.43	0.00	466,984.30
Total Indirect Costs	1,048,286.47	2,840,574.54	2,373,590.24
2021-2022 Direct Costs	22,723,073.43	21,189,695.79	21,189,695.79
2023-2024 Rate	4.61*	13.41*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,780,720.70	26,393,740.72	26,393,740.72
Indirect costs based on rate ** multiplied by actual direct costs	1,280,691.22	3,539,400.63	2,956,098.96
2023-2024 Actual Indirect Costs	1,797,863.31	3,184,843.29	3,184,843.29
2021-2022 Fixed Carry Forward	258,910.43	0.00	466,984.30
Total Indirect Costs	1,538,952.88	3,184,843.29	2,717,858.99
Over/(Under) Recovery	-258,261.66	354,557.34	238,239.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,797,863.31	3,184,843.29	3,184,843.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-258,261.66	354,557.34	238,239.97
Total Projected Indirect 2025-2026 (Numerator)	2,056,124.97	2,830,285.95	2,946,603.32
Direct Costs	27,780,720.70	26,393,740.72	26,393,740.72
Rate for 2025-2026 **	7.40*	10.72*	11.16**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 62040  
Form R0418**

Fremont Public School District  
450 E PINE ST  
FREMONT, MI 49412

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	918,463.17	2,644,921.11	2,644,921.11
2021-2022 Fixed Carry Forward	-62,794.55	-79,865.30	-80,250.37
Total Indirect Costs	981,257.72	2,724,786.41	2,725,171.48
2021-2022 Direct Costs	25,488,925.68	23,762,467.74	23,762,467.74
2023-2024 Rate	3.85*	11.47*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	28,414,614.74	26,473,690.13	26,473,690.13
Indirect costs based on rate ** multiplied by actual direct costs	1,093,962.67	3,036,532.26	3,036,532.26
2023-2024 Actual Indirect Costs	963,859.14	2,904,783.75	2,904,783.75
2021-2022 Fixed Carry Forward	-62,794.55	-79,865.30	-80,250.37
Total Indirect Costs	1,026,653.69	2,984,649.05	2,985,034.12
Over/(Under) Recovery	67,308.98	51,883.21	51,498.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	963,859.14	2,904,783.75	2,904,783.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	67,308.98	51,883.21	51,498.14
Total Projected Indirect 2025-2026 (Numerator)	896,550.16	2,852,900.54	2,853,285.61
Direct Costs	28,414,614.74	26,473,690.13	26,473,690.13
Rate for 2025-2026 **	3.16*	10.78*	10.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 62050  
Form R0418**

Grant Public School District  
148 S ELDER AVE  
GRANT, MI 49327

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	724,465.91	2,184,647.56	2,184,647.56
2021-2022 Fixed Carry Forward	140,733.58	212,104.27	212,104.27
Total Indirect Costs	583,732.33	1,972,543.29	1,972,543.29
2021-2022 Direct Costs	19,068,496.98	17,608,315.33	17,608,315.33
2023-2024 Rate	3.06*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,683,172.80	20,075,942.00	20,075,942.00
Indirect costs based on rate ** multiplied by actual direct costs	663,505.09	2,248,505.50	2,248,505.50
2023-2024 Actual Indirect Costs	862,044.40	2,469,275.20	2,469,275.20
2021-2022 Fixed Carry Forward	140,733.58	212,104.27	212,104.27
Total Indirect Costs	721,310.82	2,257,170.93	2,257,170.93
Over/(Under) Recovery	-57,805.73	-8,665.43	-8,665.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	862,044.40	2,469,275.20	2,469,275.20
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-57,805.73	-8,665.43	-8,665.43
Total Projected Indirect 2025-2026 (Numerator)	919,850.13	2,477,940.63	2,477,940.63
Direct Costs	21,683,172.80	20,075,942.00	20,075,942.00
Rate for 2025-2026 **	4.24*	12.34*	12.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 62060  
Form R0418**

Hesperia Community Schools  
96 S. Division Street  
Hesperia, MI 49421

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	409,526.34	642,243.83	642,243.83
2021-2022 Fixed Carry Forward	112,819.54	168,899.37	168,711.78
Total Indirect Costs	296,706.80	473,344.46	473,532.05
2021-2022 Direct Costs	10,940,975.77	10,708,258.28	10,708,258.28
2023-2024 Rate	2.71*	4.42*	4.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,195,861.62	10,309,810.47	10,309,810.47
Indirect costs based on rate ** multiplied by actual direct costs	303,407.85	455,693.62	455,693.62
2023-2024 Actual Indirect Costs	410,975.11	1,297,026.26	1,297,026.26
2021-2022 Fixed Carry Forward	112,819.54	168,899.37	168,711.78
Total Indirect Costs	298,155.57	1,128,126.89	1,128,314.48
Over/(Under) Recovery	5,252.28	-503,533.90	-503,909.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	410,975.11	1,297,026.26	1,297,026.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	5,252.28	-503,533.90	-503,909.09
Total Projected Indirect 2025-2026 (Numerator)	405,722.83	1,800,560.16	1,800,935.35
Direct Costs	11,195,861.62	10,309,810.47	10,309,810.47
Rate for 2025-2026 **	3.62*	17.46*	17.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 62070  
Form R0418**

Newaygo Public School District  
360 S Mill Street  
Newaygo, MI 49337

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	585,757.59	1,571,704.43	1,571,704.43
2021-2022 Fixed Carry Forward	-67,559.11	305,933.14	305,933.14
Total Indirect Costs	653,316.70	1,265,771.29	1,265,771.29
2021-2022 Direct Costs	17,697,981.13	16,712,034.29	16,712,034.29
2023-2024 Rate	3.69*	7.57*	7.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,923,601.36	20,361,219.50	20,361,219.50
Indirect costs based on rate ** multiplied by actual direct costs	808,980.89	1,541,344.32	1,541,344.32
2023-2024 Actual Indirect Costs	631,767.59	2,194,149.45	2,194,149.45
2021-2022 Fixed Carry Forward	-67,559.11	305,933.14	305,933.14
Total Indirect Costs	699,326.70	1,888,216.31	1,888,216.31
Over/(Under) Recovery	109,654.19	-346,871.99	-346,871.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	631,767.59	2,194,149.45	2,194,149.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	109,654.19	-346,871.99	-346,871.99
Total Projected Indirect 2025-2026 (Numerator)	522,113.40	2,541,021.44	2,541,021.44
Direct Costs	21,923,601.36	20,361,219.50	20,361,219.50
Rate for 2025-2026 **	2.38*	12.48*	12.48**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 62090  
Form R0418**

White Cloud Public Schools  
P.O. Box 1000  
White Cloud, MI 49349

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	406,909.50	1,403,264.83	1,403,264.83
2021-2022 Fixed Carry Forward	54,542.56	16,580.81	17,601.61
Total Indirect Costs	352,366.94	1,386,684.02	1,385,663.22
2021-2022 Direct Costs	10,576,960.22	9,580,604.89	9,580,604.89
2023-2024 Rate	3.33*	14.47*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,523,196.17	10,208,535.05	10,208,535.05
Indirect costs based on rate ** multiplied by actual direct costs	383,722.43	1,477,175.02	1,476,154.17
2023-2024 Actual Indirect Costs	655,691.38	1,970,352.50	1,970,352.50
2021-2022 Fixed Carry Forward	54,542.56	16,580.81	17,601.61
Total Indirect Costs	601,148.82	1,953,771.69	1,952,750.89
Over/(Under) Recovery	-217,426.39	-476,596.67	-476,596.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	655,691.38	1,970,352.50	1,970,352.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-217,426.39	-476,596.67	-476,596.72
Total Projected Indirect 2025-2026 (Numerator)	873,117.77	2,446,949.17	2,446,949.22
Direct Costs	11,523,196.17	10,208,535.05	10,208,535.05
Rate for 2025-2026 **	7.58*	23.97*	23.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 62470  
Form R0418**

Big Jackson School District  
4020 E 13 MILE RD  
PARIS, MI 49338

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	10,393.53	69,690.08	69,690.08
2021-2022 Fixed Carry Forward	2,907.02	0.00	-11,960.70
Total Indirect Costs	7,486.51	69,690.08	81,650.78
2021-2022 Direct Costs	300,017.20	240,720.65	240,720.65
2023-2024 Rate	2.50*	28.95*	33.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	454,166.37	351,488.74	351,488.74
Indirect costs based on rate ** multiplied by actual direct costs	11,354.16	52,723.31	87,872.19
2023-2024 Actual Indirect Costs	30,239.31	132,916.94	132,916.94
2021-2022 Fixed Carry Forward	2,907.02	0.00	-11,960.70
Total Indirect Costs	27,332.29	132,916.94	144,877.64
Over/(Under) Recovery	-15,978.13	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	30,239.31	132,916.94	132,916.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,978.13	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	46,217.44	132,916.94	132,916.94
Direct Costs	454,166.37	351,488.74	351,488.74
Rate for 2025-2026 **	10.18*	37.82*	37.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63000  
Form R0418**

Oakland Schools  
2111 PONTIAC LAKE RD  
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	27,839,850.46	32,917,290.25	32,917,290.25
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,839,850.46	32,917,290.25	32,917,290.25
2021-2022 Direct Costs	79,709,952.83	74,632,513.04	74,632,513.04
2023-2024 Rate	34.93*	44.11*	44.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	86,123,638.58	80,416,600.47	80,416,600.47
Indirect costs based on rate ** multiplied by actual direct costs	12,918,545.79	12,062,490.07	20,104,150.12
2023-2024 Actual Indirect Costs	30,102,377.59	35,809,415.70	35,809,415.70
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	30,102,377.59	35,809,415.70	35,809,415.70
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	30,102,377.59	35,809,415.70	35,809,415.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	30,102,377.59	35,809,415.70	35,809,415.70
Direct Costs	86,123,638.58	80,416,600.47	80,416,600.47
Rate for 2025-2026 **	34.95*	44.53*	44.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63010  
Form R0418**

Birmingham Public Schools  
31301 EVERGREEN RD  
BEVERLY HILLS, MI 48025

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,431,584.65	17,212,552.24	17,212,552.24
2021-2022 Fixed Carry Forward	167,723.44	-2,356,176.25	-2,363,028.89
Total Indirect Costs	4,263,861.21	19,568,728.49	19,575,581.13
2021-2022 Direct Costs	133,358,343.72	122,924,453.67	122,924,453.67
2023-2024 Rate	3.20*	15.92*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	150,405,521.56	134,879,516.80	134,879,516.80
Indirect costs based on rate ** multiplied by actual direct costs	4,812,976.69	20,231,927.52	21,472,819.07
2023-2024 Actual Indirect Costs	4,603,868.04	19,944,386.47	19,944,386.47
2021-2022 Fixed Carry Forward	167,723.44	-2,356,176.25	-2,363,028.89
Total Indirect Costs	4,436,144.60	22,300,562.72	22,307,415.36
Over/(Under) Recovery	376,832.09	0.00	-834,596.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,603,868.04	19,944,386.47	19,944,386.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	376,832.09	0.00	-834,596.29
Total Projected Indirect 2025-2026 (Numerator)	4,227,035.95	19,944,386.47	20,778,982.76
Direct Costs	150,405,521.56	134,879,516.80	134,879,516.80
Rate for 2025-2026 **	2.81*	14.79*	15.41**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63020  
Form R0418**

Ferndale Public Schools  
2610 PINECREST DR  
FERNDALE, MI 48220

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,024,234.42	4,152,227.18	4,152,227.18
2021-2022 Fixed Carry Forward	-83,689.26	512,071.54	509,621.17
Total Indirect Costs	1,107,923.68	3,640,155.64	3,642,606.01
2021-2022 Direct Costs	41,636,811.48	38,362,818.72	38,362,818.72
2023-2024 Rate	2.66*	9.49*	9.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,161,335.98	45,251,555.06	45,251,555.06
Indirect costs based on rate ** multiplied by actual direct costs	1,307,691.54	4,294,372.58	4,298,897.73
2023-2024 Actual Indirect Costs	926,194.27	4,644,874.19	4,644,874.19
2021-2022 Fixed Carry Forward	-83,689.26	512,071.54	509,621.17
Total Indirect Costs	1,009,883.53	4,132,802.65	4,135,253.02
Over/(Under) Recovery	297,808.01	161,569.93	163,644.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	926,194.27	4,644,874.19	4,644,874.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	297,808.01	161,569.93	163,644.71
Total Projected Indirect 2025-2026 (Numerator)	628,386.26	4,483,304.26	4,481,229.48
Direct Costs	49,161,335.98	45,251,555.06	45,251,555.06
Rate for 2025-2026 **	1.28*	9.91*	9.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63030  
Form R0418**

Pontiac City School District  
47200 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,326,611.28	10,092,279.03	10,092,279.03
2021-2022 Fixed Carry Forward	0.00	0.00	131,172.00
Total Indirect Costs	2,326,611.28	10,092,279.03	9,961,107.03
2021-2022 Direct Costs	51,823,840.49	47,331,520.65	47,331,520.65
2023-2024 Rate	4.49*	21.32*	21.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	74,195,737.37	66,091,603.16	66,091,603.16
Indirect costs based on rate ** multiplied by actual direct costs	3,331,388.61	9,913,740.47	13,912,282.47
2023-2024 Actual Indirect Costs	4,144,414.96	13,366,149.39	13,366,149.39
2021-2022 Fixed Carry Forward	0.00	0.00	131,172.00
Total Indirect Costs	4,144,414.96	13,366,149.39	13,234,977.39
Over/(Under) Recovery	-813,026.35	0.00	677,305.08

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,144,414.96	13,366,149.39	13,366,149.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-813,026.35	0.00	677,305.08
Total Projected Indirect 2025-2026 (Numerator)	4,957,441.31	13,366,149.39	12,688,844.31
Direct Costs	74,195,737.37	66,091,603.16	66,091,603.16
Rate for 2025-2026 **	6.68*	20.22*	19.20**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63040  
Form R0418**

Royal Oak Schools  
800 DeVillien Avenue  
ROYAL OAK, MI 48073

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,602,438.89	8,850,303.52	8,850,303.52
2021-2022 Fixed Carry Forward	58,825.81	37,655.54	39,493.75
Total Indirect Costs	2,543,613.08	8,812,647.98	8,810,809.77
2021-2022 Direct Costs	68,317,785.87	64,805,202.93	64,805,202.93
2023-2024 Rate	3.72*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	75,365,284.58	70,897,113.66	70,897,113.66
Indirect costs based on rate ** multiplied by actual direct costs	2,803,588.59	9,642,007.46	9,642,007.46
2023-2024 Actual Indirect Costs	2,822,309.09	10,299,546.24	10,299,546.24
2021-2022 Fixed Carry Forward	58,825.81	37,655.54	39,493.75
Total Indirect Costs	2,763,483.28	10,261,890.70	10,260,052.49
Over/(Under) Recovery	40,105.31	-619,883.24	-618,045.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,822,309.09	10,299,546.24	10,299,546.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,105.31	-619,883.24	-618,045.03
Total Projected Indirect 2025-2026 (Numerator)	2,782,203.78	10,919,429.48	10,917,591.27
Direct Costs	75,365,284.58	70,897,113.66	70,897,113.66
Rate for 2025-2026 **	3.69*	15.40*	15.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63050  
Form R0418**

Berkley School District  
14501 TALBOT ST  
OAK PARK, MI 48237

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,135,845.08	5,904,776.18	5,904,776.18
2021-2022 Fixed Carry Forward	-667.91	256,525.33	257,605.98
Total Indirect Costs	2,136,512.99	5,648,250.85	5,647,170.20
2021-2022 Direct Costs	68,016,303.45	64,124,750.85	64,124,750.85
2023-2024 Rate	3.14*	8.81*	8.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	75,460,078.51	70,662,860.70	70,662,860.70
Indirect costs based on rate ** multiplied by actual direct costs	2,369,446.47	6,225,398.03	6,225,398.03
2023-2024 Actual Indirect Costs	2,674,800.29	7,322,188.46	7,322,188.46
2021-2022 Fixed Carry Forward	-667.91	256,525.33	257,605.98
Total Indirect Costs	2,675,468.20	7,065,663.13	7,064,582.48
Over/(Under) Recovery	-306,021.73	-840,265.10	-839,184.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,674,800.29	7,322,188.46	7,322,188.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-306,021.73	-840,265.10	-839,184.45
Total Projected Indirect 2025-2026 (Numerator)	2,980,822.02	8,162,453.56	8,161,372.91
Direct Costs	75,460,078.51	70,662,860.70	70,662,860.70
Rate for 2025-2026 **	3.95*	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 2025-2026 Indirect Cost Rates  
School District 63060  
Form R0418**

Southfield Public School District  
24661 LAHSER RD  
SOUTHFIELD, MI 48033

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,235,975.73	11,494,403.49	11,494,403.49
2021-2022 Fixed Carry Forward	829,995.43	-530,604.95	-533,416.91
Total Indirect Costs	2,405,980.30	12,025,008.44	12,027,820.40
2021-2022 Direct Costs	94,199,193.59	85,701,615.49	85,701,615.49
2023-2024 Rate	2.55*	14.03*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	105,569,955.34	94,373,654.45	94,373,654.45
Indirect costs based on rate ** multiplied by actual direct costs	2,692,033.86	13,240,623.72	13,240,623.72
2023-2024 Actual Indirect Costs	3,843,832.91	14,791,982.27	14,791,982.27
2021-2022 Fixed Carry Forward	829,995.43	-530,604.95	-533,416.91
Total Indirect Costs	3,013,837.48	15,322,587.22	15,325,399.18
Over/(Under) Recovery	-321,803.62	-2,081,963.50	-2,084,775.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,843,832.91	14,791,982.27	14,791,982.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-321,803.62	-2,081,963.50	-2,084,775.46
Total Projected Indirect 2025-2026 (Numerator)	4,165,636.53	16,873,945.77	16,876,757.73
Direct Costs	105,569,955.34	94,373,654.45	94,373,654.45
Rate for 2025-2026 **	3.95*	17.88*	17.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63070  
Form R0418**

Avondale School District  
2940 WAUKEGAN ST  
AUBURN HILLS, MI 48326

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,599,487.39	5,974,635.07	5,974,635.07
2021-2022 Fixed Carry Forward	39,545.22	-46,406.69	-43,827.82
Total Indirect Costs	1,559,942.17	6,021,041.76	6,018,462.89
2021-2022 Direct Costs	52,207,311.22	48,825,351.01	48,825,351.01
2023-2024 Rate	2.99*	12.33*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,927,603.67	55,728,661.96	55,728,661.96
Indirect costs based on rate ** multiplied by actual direct costs	1,761,935.35	6,871,344.02	6,871,344.02
2023-2024 Actual Indirect Costs	2,408,906.52	8,320,024.00	8,320,024.00
2021-2022 Fixed Carry Forward	39,545.22	-46,406.69	-43,827.82
Total Indirect Costs	2,369,361.30	8,366,430.69	8,363,851.82
Over/(Under) Recovery	-607,425.95	-1,495,086.67	-1,492,507.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,408,906.52	8,320,024.00	8,320,024.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-607,425.95	-1,495,086.67	-1,492,507.80
Total Projected Indirect 2025-2026 (Numerator)	3,016,332.47	9,815,110.67	9,812,531.80
Direct Costs	58,927,603.67	55,728,661.96	55,728,661.96
Rate for 2025-2026 **	5.12*	17.61*	17.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63080  
Form R0418**

Bloomfield Hills Schools  
7273 Wing Lake Rd  
Bloomfield Hills, MI 48301

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,373,271.07	14,344,516.43	14,344,516.43
2021-2022 Fixed Carry Forward	-208,404.61	-460,902.90	-465,142.67
Total Indirect Costs	4,581,675.68	14,805,419.33	14,809,659.10
2021-2022 Direct Costs	113,333,450.20	105,713,992.65	105,713,992.65
2023-2024 Rate	4.04*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	127,483,463.54	116,290,280.23	116,290,280.23
Indirect costs based on rate ** multiplied by actual direct costs	5,150,331.93	16,292,268.26	16,292,268.26
2023-2024 Actual Indirect Costs	4,868,060.09	15,910,448.69	15,910,448.69
2021-2022 Fixed Carry Forward	-208,404.61	-460,902.90	-465,142.67
Total Indirect Costs	5,076,464.70	16,371,351.59	16,375,591.36
Over/(Under) Recovery	73,867.23	-79,083.33	-83,323.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,868,060.09	15,910,448.69	15,910,448.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	73,867.23	-79,083.33	-83,323.10
Total Projected Indirect 2025-2026 (Numerator)	4,794,192.86	15,989,532.02	15,993,771.79
Direct Costs	127,483,463.54	116,290,280.23	116,290,280.23
Rate for 2025-2026 **	3.76*	13.75*	13.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63090  
Form R0418**

Clarenceville School District  
20210 MIDDLEBELT RD  
LIVONIA, MI 48152

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	807,650.66	2,333,547.37	2,333,547.37
2021-2022 Fixed Carry Forward	211,472.58	371,101.50	372,229.63
Total Indirect Costs	596,178.08	1,962,445.87	1,961,317.74
2021-2022 Direct Costs	23,686,438.93	22,160,542.22	22,160,542.22
2023-2024 Rate	2.52*	8.86*	8.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,136,667.00	19,968,801.56	19,968,801.56
Indirect costs based on rate ** multiplied by actual direct costs	532,644.01	1,769,235.82	1,767,238.94
2023-2024 Actual Indirect Costs	1,012,804.89	2,931,884.03	2,931,884.03
2021-2022 Fixed Carry Forward	211,472.58	371,101.50	372,229.63
Total Indirect Costs	801,332.31	2,560,782.53	2,559,654.40
Over/(Under) Recovery	-268,688.30	-791,546.71	-792,415.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,012,804.89	2,931,884.03	2,931,884.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-268,688.30	-791,546.71	-792,415.46
Total Projected Indirect 2025-2026 (Numerator)	1,281,493.19	3,723,430.74	3,724,299.49
Direct Costs	21,136,667.00	19,968,801.56	19,968,801.56
Rate for 2025-2026 **	6.06*	18.65*	18.65**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63100  
Form R0418**

Novi Community School District  
25345 TAFT RD  
NOVI, MI 48374

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,455,044.07	9,862,765.22	9,862,765.22
2021-2022 Fixed Carry Forward	-170,154.51	-1,136,499.72	-1,138,763.82
Total Indirect Costs	2,625,198.58	10,999,264.94	11,001,529.04
2021-2022 Direct Costs	85,715,975.39	80,427,199.42	80,427,199.42
2023-2024 Rate	3.06*	13.68*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	102,738,183.75	94,243,381.54	94,243,381.54
Indirect costs based on rate ** multiplied by actual direct costs	3,143,788.42	12,892,494.59	12,892,494.59
2023-2024 Actual Indirect Costs	3,034,779.26	11,495,148.36	11,495,148.36
2021-2022 Fixed Carry Forward	-170,154.51	-1,136,499.72	-1,138,763.82
Total Indirect Costs	3,204,933.77	12,631,648.08	12,633,912.18
Over/(Under) Recovery	-61,145.35	260,846.51	258,582.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,034,779.26	11,495,148.36	11,495,148.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-61,145.35	260,846.51	258,582.41
Total Projected Indirect 2025-2026 (Numerator)	3,095,924.61	11,234,301.85	11,236,565.95
Direct Costs	102,738,183.75	94,243,381.54	94,243,381.54
Rate for 2025-2026 **	3.01*	11.92*	11.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63110  
Form R0418**

Oxford Community Schools  
10 N WASHINGTON ST  
OXFORD, MI 48371

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,338,524.92	9,181,641.17	9,181,641.17
2021-2022 Fixed Carry Forward	-258,507.86	146,062.39	147,173.48
Total Indirect Costs	3,597,032.78	9,035,578.78	9,034,467.69
2021-2022 Direct Costs	80,202,445.68	76,989,395.43	76,989,395.43
2023-2024 Rate	4.48*	11.74*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	102,976,306.38	95,296,603.55	95,296,603.55
Indirect costs based on rate ** multiplied by actual direct costs	4,613,338.53	11,187,821.26	11,178,291.60
2023-2024 Actual Indirect Costs	3,930,586.75	11,333,880.58	11,333,880.58
2021-2022 Fixed Carry Forward	-258,507.86	146,062.39	147,173.48
Total Indirect Costs	4,189,094.61	11,187,818.19	11,186,707.10
Over/(Under) Recovery	424,243.92	3.07	-8,415.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,930,586.75	11,333,880.58	11,333,880.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	424,243.92	3.07	-8,415.50
Total Projected Indirect 2025-2026 (Numerator)	3,506,342.83	11,333,877.51	11,342,296.08
Direct Costs	102,976,306.38	95,296,603.55	95,296,603.55
Rate for 2025-2026 **	3.40*	11.89*	11.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,559,318.98	4,815,799.78	4,815,799.78
2021-2022 Fixed Carry Forward	44,487.79	0.00	1,618,846.17
Total Indirect Costs	1,514,831.19	4,815,799.78	3,196,953.61
2021-2022 Direct Costs	44,186,126.05	40,929,645.25	40,929,645.25
2023-2024 Rate	3.43*	11.77*	7.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,588,733.84	51,964,701.49	51,964,701.49
Indirect costs based on rate ** multiplied by actual direct costs	1,975,293.57	6,116,245.37	4,058,443.19
2023-2024 Actual Indirect Costs	2,300,463.06	7,924,495.41	7,924,495.41
2021-2022 Fixed Carry Forward	44,487.79	0.00	1,618,846.17
Total Indirect Costs	2,255,975.27	7,924,495.41	6,305,649.24
Over/(Under) Recovery	-280,681.70	-1,808,250.04	-2,247,206.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,300,463.06	7,924,495.41	7,924,495.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-280,681.70	-1,808,250.04	-2,247,206.05
Total Projected Indirect 2025-2026 (Numerator)	2,581,144.76	9,732,745.45	10,171,701.46
Direct Costs	57,588,733.84	51,964,701.49	51,964,701.49
Rate for 2025-2026 **	4.48*	18.73*	19.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63140  
Form R0418**

Madison District Public Schools  
26524 JOHN R RD  
MADISON HEIGHTS, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	582,296.71	2,300,556.56	2,300,556.56
2021-2022 Fixed Carry Forward	292,902.80	0.00	0.00
Total Indirect Costs	289,393.91	2,300,556.56	2,300,556.56
2021-2022 Direct Costs	15,607,899.08	13,889,639.23	13,889,639.23
2023-2024 Rate	1.85*	16.56*	16.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,316,335.89	15,237,403.13	15,237,403.13
Indirect costs based on rate ** multiplied by actual direct costs	320,352.21	2,285,610.47	2,523,313.96
2023-2024 Actual Indirect Costs	901,161.83	2,980,094.59	2,980,094.59
2021-2022 Fixed Carry Forward	292,902.80	0.00	0.00
Total Indirect Costs	608,259.03	2,980,094.59	2,980,094.59
Over/(Under) Recovery	-287,906.82	0.00	-456,780.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	901,161.83	2,980,094.59	2,980,094.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-287,906.82	0.00	-456,780.63
Total Projected Indirect 2025-2026 (Numerator)	1,189,068.65	2,980,094.59	3,436,875.22
Direct Costs	17,316,335.89	15,237,403.13	15,237,403.13
Rate for 2025-2026 **	6.87*	19.56*	22.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63150  
Form R0418**

Troy School District  
4400 LIVERNOIS RD  
TROY, MI 48098

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,491,794.00	14,979,773.00	14,979,773.00
2021-2022 Fixed Carry Forward	514,625.99	1,532,552.58	1,532,552.58
Total Indirect Costs	2,977,168.01	13,447,220.42	13,447,220.42
2021-2022 Direct Costs	180,150,661.00	168,421,197.00	168,421,197.00
2023-2024 Rate	1.65*	7.98*	7.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	182,536,862.87	174,974,598.27	174,974,598.27
Indirect costs based on rate ** multiplied by actual direct costs	3,011,858.24	13,962,972.94	13,962,972.94
2023-2024 Actual Indirect Costs	4,255,888.06	18,952,834.29	18,952,834.29
2021-2022 Fixed Carry Forward	514,625.99	1,532,552.58	1,532,552.58
Total Indirect Costs	3,741,262.07	17,420,281.71	17,420,281.71
Over/(Under) Recovery	-729,403.83	-3,457,308.77	-3,457,308.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,255,888.06	18,952,834.29	18,952,834.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-729,403.83	-3,457,308.77	-3,457,308.77
Total Projected Indirect 2025-2026 (Numerator)	4,985,291.89	22,410,143.06	22,410,143.06
Direct Costs	182,536,862.87	174,974,598.27	174,974,598.27
Rate for 2025-2026 **	2.73*	12.81*	12.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63160  
Form R0418**

West Bloomfield School District  
5810 COMMERCE RD  
WEST BLOOMFIELD, MI 48324

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,565,342.02	7,619,630.77	7,619,630.77
2021-2022 Fixed Carry Forward	267,976.79	104,639.14	104,639.14
Total Indirect Costs	2,297,365.23	7,514,991.63	7,514,991.63
2021-2022 Direct Costs	74,561,551.39	69,252,137.14	69,252,137.14
2023-2024 Rate	3.08*	10.85*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	82,893,964.22	76,435,403.12	76,435,403.12
Indirect costs based on rate ** multiplied by actual direct costs	2,553,134.10	8,293,241.24	8,293,241.24
2023-2024 Actual Indirect Costs	2,668,466.34	8,939,786.44	8,939,786.44
2021-2022 Fixed Carry Forward	267,976.79	104,639.14	104,639.14
Total Indirect Costs	2,400,489.55	8,835,147.30	8,835,147.30
Over/(Under) Recovery	152,644.55	-541,906.06	-541,906.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,668,466.34	8,939,786.44	8,939,786.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	152,644.55	-541,906.06	-541,906.06
Total Projected Indirect 2025-2026 (Numerator)	2,515,821.79	9,481,692.50	9,481,692.50
Direct Costs	82,893,964.22	76,435,403.12	76,435,403.12
Rate for 2025-2026 **	3.03*	12.40*	12.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,164,272.12	3,838,845.62	3,838,845.62
2021-2022 Fixed Carry Forward	-58,124.01	0.00	28,087.25
Total Indirect Costs	1,222,396.13	3,838,845.62	3,810,758.37
2021-2022 Direct Costs	26,564,727.31	23,890,153.81	23,890,153.81
2023-2024 Rate	4.60*	16.07*	15.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,275,130.16	27,482,074.58	27,482,074.58
Indirect costs based on rate ** multiplied by actual direct costs	1,438,655.99	4,122,311.19	4,383,390.90
2023-2024 Actual Indirect Costs	1,183,148.38	4,976,203.96	4,976,203.96
2021-2022 Fixed Carry Forward	-58,124.01	0.00	28,087.25
Total Indirect Costs	1,241,272.39	4,976,203.96	4,948,116.71
Over/(Under) Recovery	197,383.60	0.00	-564,725.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,183,148.38	4,976,203.96	4,976,203.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	197,383.60	0.00	-564,725.81
Total Projected Indirect 2025-2026 (Numerator)	985,764.78	4,976,203.96	5,540,929.77
Direct Costs	31,275,130.16	27,482,074.58	27,482,074.58
Rate for 2025-2026 **	3.15*	18.11*	20.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63190  
Form R0418**

Clarkston Community School District  
6389 CLARKSTON RD  
CLARKSTON, MI 48346

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,997,389.06	11,258,777.76	11,258,777.76
2021-2022 Fixed Carry Forward	276,812.50	418,255.47	413,311.43
Total Indirect Costs	2,720,576.56	10,840,522.29	10,845,466.33
2021-2022 Direct Costs	100,679,388.34	92,265,329.68	92,265,329.68
2023-2024 Rate	2.70*	11.75*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	117,126,491.81	107,976,912.83	107,976,912.83
Indirect costs based on rate ** multiplied by actual direct costs	3,162,415.28	12,687,287.26	12,687,287.26
2023-2024 Actual Indirect Costs	3,976,399.60	13,028,533.67	13,028,533.67
2021-2022 Fixed Carry Forward	276,812.50	418,255.47	413,311.43
Total Indirect Costs	3,699,587.10	12,610,278.20	12,615,222.24
Over/(Under) Recovery	-537,171.82	77,009.06	72,065.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,976,399.60	13,028,533.67	13,028,533.67
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-537,171.82	77,009.06	72,065.02
Total Projected Indirect 2025-2026 (Numerator)	4,513,571.42	12,951,524.61	12,956,468.65
Direct Costs	117,126,491.81	107,976,912.83	107,976,912.83
Rate for 2025-2026 **	3.85*	11.99*	12.00**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63200  
Form R0418**

Farmington Public School District  
33000 FREEDOM RD  
FARMINGTON, MI 48336

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,954,821.06	13,135,024.30	13,135,024.30
2021-2022 Fixed Carry Forward	-65,051.38	-374,911.55	-381,556.00
Total Indirect Costs	4,019,872.44	13,509,935.85	13,516,580.30
2021-2022 Direct Costs	133,252,037.21	125,845,867.14	125,845,867.14
2023-2024 Rate	3.02*	10.74*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	160,390,820.27	150,326,674.61	150,326,674.61
Indirect costs based on rate ** multiplied by actual direct costs	4,843,802.77	16,145,084.85	16,145,084.85
2023-2024 Actual Indirect Costs	4,763,826.72	17,386,873.14	17,386,873.14
2021-2022 Fixed Carry Forward	-65,051.38	-374,911.55	-381,556.00
Total Indirect Costs	4,828,878.10	17,761,784.69	17,768,429.14
Over/(Under) Recovery	14,924.67	-1,616,699.84	-1,623,344.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,763,826.72	17,386,873.14	17,386,873.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,924.67	-1,616,699.84	-1,623,344.29
Total Projected Indirect 2025-2026 (Numerator)	4,748,902.05	19,003,572.98	19,010,217.43
Direct Costs	160,390,820.27	150,326,674.61	150,326,674.61
Rate for 2025-2026 **	2.96*	12.64*	12.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63210  
Form R0418**

Holly Area School District  
6161 E HOLLY RD  
HOLLY, MI 48442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,537,761.61	5,335,237.13	5,335,237.13
2021-2022 Fixed Carry Forward	-281,141.57	-602,134.72	-601,592.69
Total Indirect Costs	1,818,903.18	5,937,371.85	5,936,829.82
2021-2022 Direct Costs	41,001,385.58	37,057,721.06	37,057,721.06
2023-2024 Rate	4.44*	16.02*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	48,284,041.13	43,443,428.64	43,443,428.64
Indirect costs based on rate ** multiplied by actual direct costs	2,143,811.43	6,516,514.30	6,959,637.27
2023-2024 Actual Indirect Costs	1,649,461.49	6,331,024.46	6,331,024.46
2021-2022 Fixed Carry Forward	-281,141.57	-602,134.72	-601,592.69
Total Indirect Costs	1,930,603.06	6,933,159.18	6,932,617.15
Over/(Under) Recovery	213,208.37	0.00	27,020.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,649,461.49	6,331,024.46	6,331,024.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	213,208.37	0.00	27,020.12
Total Projected Indirect 2025-2026 (Numerator)	1,436,253.12	6,331,024.46	6,304,004.34
Direct Costs	48,284,041.13	43,443,428.64	43,443,428.64
Rate for 2025-2026 **	2.97*	14.57*	14.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63220  
Form R0418**

Huron Valley Schools  
2390 S MILFORD RD  
HIGHLAND, MI 48357

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,171,707.79	14,666,198.80	14,666,198.80
2021-2022 Fixed Carry Forward	-341,558.18	0.00	-744,918.68
Total Indirect Costs	4,513,265.97	14,666,198.80	15,411,117.48
2021-2022 Direct Costs	107,610,330.97	97,311,288.71	97,311,288.71
2023-2024 Rate	4.19*	15.07*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	118,276,627.27	106,831,182.99	106,831,182.99
Indirect costs based on rate ** multiplied by actual direct costs	4,955,790.68	16,024,677.45	16,922,059.39
2023-2024 Actual Indirect Costs	4,319,328.46	15,708,868.60	15,708,868.60
2021-2022 Fixed Carry Forward	-341,558.18	0.00	-744,918.68
Total Indirect Costs	4,660,886.64	15,708,868.60	16,453,787.28
Over/(Under) Recovery	294,904.04	0.00	468,272.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,319,328.46	15,708,868.60	15,708,868.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	294,904.04	0.00	468,272.11
Total Projected Indirect 2025-2026 (Numerator)	4,024,424.42	15,708,868.60	15,240,596.49
Direct Costs	118,276,627.27	106,831,182.99	106,831,182.99
Rate for 2025-2026 **	3.40*	14.70*	14.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63230  
Form R0418**

Lake Orion Community Schools  
315 N LAPEER ST  
LAKE ORION, MI 48362

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,296,058.19	9,551,984.23	9,551,984.23
2021-2022 Fixed Carry Forward	-383,280.61	-793,844.67	-792,634.95
Total Indirect Costs	3,679,338.80	10,345,828.90	10,344,619.18
2021-2022 Direct Costs	97,019,602.82	90,473,436.21	90,473,436.21
2023-2024 Rate	3.79*	11.44*	11.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	110,407,068.88	103,048,902.45	103,048,902.45
Indirect costs based on rate ** multiplied by actual direct costs	4,184,427.91	11,788,794.44	11,778,489.55
2023-2024 Actual Indirect Costs	4,790,145.29	11,906,858.86	11,906,858.86
2021-2022 Fixed Carry Forward	-383,280.61	-793,844.67	-792,634.95
Total Indirect Costs	5,173,425.90	12,700,703.53	12,699,493.81
Over/(Under) Recovery	-988,997.99	-911,909.09	-921,004.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,790,145.29	11,906,858.86	11,906,858.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-988,997.99	-911,909.09	-921,004.26
Total Projected Indirect 2025-2026 (Numerator)	5,779,143.28	12,818,767.95	12,827,863.12
Direct Costs	110,407,068.88	103,048,902.45	103,048,902.45
Rate for 2025-2026 **	5.23*	12.44*	12.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63240  
Form R0418**

South Lyon Community Schools  
345 S WARREN ST  
SOUTH LYON, MI 48178

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,381,367.93	9,381,122.57	9,381,122.57
2021-2022 Fixed Carry Forward	129,133.86	315,651.11	314,264.35
Total Indirect Costs	1,252,234.07	9,065,471.46	9,066,858.22
2021-2022 Direct Costs	100,423,621.64	92,194,574.11	92,194,574.11
2023-2024 Rate	1.25*	9.83*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	117,639,106.83	107,240,265.33	107,240,265.33
Indirect costs based on rate ** multiplied by actual direct costs	1,470,488.84	10,541,718.08	10,541,718.08
2023-2024 Actual Indirect Costs	2,964,738.76	13,117,454.50	13,117,454.50
2021-2022 Fixed Carry Forward	129,133.86	315,651.11	314,264.35
Total Indirect Costs	2,835,604.90	12,801,803.39	12,803,190.15
Over/(Under) Recovery	-1,365,116.06	-2,260,085.31	-2,261,472.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,964,738.76	13,117,454.50	13,117,454.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,365,116.06	-2,260,085.31	-2,261,472.07
Total Projected Indirect 2025-2026 (Numerator)	4,329,854.82	15,377,539.81	15,378,926.57
Direct Costs	117,639,106.83	107,240,265.33	107,240,265.33
Rate for 2025-2026 **	3.68*	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 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,102,074.37	8,110,346.24	8,110,346.24
2021-2022 Fixed Carry Forward	-421,292.96	0.00	-1,500,453.13
Total Indirect Costs	2,523,367.33	8,110,346.24	9,610,799.37
2021-2022 Direct Costs	55,962,003.61	49,833,731.74	49,833,731.74
2023-2024 Rate	4.51*	16.27*	19.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,040,910.95	52,583,096.23	52,583,096.23
Indirect costs based on rate ** multiplied by actual direct costs	2,617,645.08	7,887,464.43	10,143,279.26
2023-2024 Actual Indirect Costs	2,363,942.38	7,821,757.10	7,821,757.10
2021-2022 Fixed Carry Forward	-421,292.96	0.00	-1,500,453.13
Total Indirect Costs	2,785,235.34	7,821,757.10	9,322,210.23
Over/(Under) Recovery	-167,590.26	0.00	821,069.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,363,942.38	7,821,757.10	7,821,757.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-167,590.26	0.00	821,069.03
Total Projected Indirect 2025-2026 (Numerator)	2,531,532.64	7,821,757.10	7,000,688.07
Direct Costs	58,040,910.95	52,583,096.23	52,583,096.23
Rate for 2025-2026 **	4.36*	14.88*	13.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63260  
Form R0418**

Rochester Community School District  
52585 DEQUINDRE RD  
ROCHESTER HLS, MI 48307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,436,436.54	23,132,148.41	23,132,148.41
2021-2022 Fixed Carry Forward	-114,268.18	24,244.99	-436,441.13
Total Indirect Costs	7,550,704.72	23,107,903.42	23,568,589.54
2021-2022 Direct Costs	193,094,694.37	177,172,099.50	177,172,099.50
2023-2024 Rate	3.91*	13.04*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	202,191,370.41	191,239,974.50	191,239,974.50
Indirect costs based on rate ** multiplied by actual direct costs	7,905,682.58	24,937,692.67	25,434,916.61
2023-2024 Actual Indirect Costs	8,289,999.07	26,446,383.12	26,446,383.12
2021-2022 Fixed Carry Forward	-114,268.18	24,244.99	-436,441.13
Total Indirect Costs	8,404,267.25	26,422,138.13	26,882,824.25
Over/(Under) Recovery	-498,584.67	-1,484,445.46	-1,447,907.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,289,999.07	26,446,383.12	26,446,383.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-498,584.67	-1,484,445.46	-1,447,907.64
Total Projected Indirect 2025-2026 (Numerator)	8,788,583.74	27,930,828.58	27,894,290.76
Direct Costs	202,191,370.41	191,239,974.50	191,239,974.50
Rate for 2025-2026 **	4.35*	14.61*	14.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63270  
Form R0418**

Clawson Public Schools  
626 Phillips Ave  
Clawson, MI 48017

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	957,052.80	2,667,038.72	2,667,038.72
2021-2022 Fixed Carry Forward	11,014.50	0.00	206,837.18
Total Indirect Costs	946,038.30	2,667,038.72	2,460,201.54
2021-2022 Direct Costs	20,395,905.99	18,685,920.07	18,685,920.07
2023-2024 Rate	4.64*	14.27*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,927,720.23	20,146,869.87	20,146,869.87
Indirect costs based on rate ** multiplied by actual direct costs	1,017,446.22	2,874,958.33	2,653,342.76
2023-2024 Actual Indirect Costs	851,111.57	2,631,961.93	2,631,961.93
2021-2022 Fixed Carry Forward	11,014.50	0.00	206,837.18
Total Indirect Costs	840,097.07	2,631,961.93	2,425,124.75
Over/(Under) Recovery	177,349.15	242,996.40	228,218.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	851,111.57	2,631,961.93	2,631,961.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	177,349.15	242,996.40	228,218.01
Total Projected Indirect 2025-2026 (Numerator)	673,762.42	2,388,965.53	2,403,743.92
Direct Costs	21,927,720.23	20,146,869.87	20,146,869.87
Rate for 2025-2026 **	3.07*	11.86*	11.93**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63280  
Form R0418**

Lamphere Public Schools  
31201 DORCHESTER AVE  
MADISON HEIGHTS, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,005,294.35	4,575,179.14	4,575,179.14
2021-2022 Fixed Carry Forward	-12,022.25	-116,437.75	-115,795.48
Total Indirect Costs	1,017,316.60	4,691,616.89	4,690,974.62
2021-2022 Direct Costs	37,992,456.42	34,422,571.63	34,422,571.63
2023-2024 Rate	2.68*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,900,338.63	41,632,348.57	41,632,348.57
Indirect costs based on rate ** multiplied by actual direct costs	1,230,129.08	5,674,489.11	5,674,489.11
2023-2024 Actual Indirect Costs	1,337,127.48	5,605,117.54	5,605,117.54
2021-2022 Fixed Carry Forward	-12,022.25	-116,437.75	-115,795.48
Total Indirect Costs	1,349,149.73	5,721,555.29	5,720,913.02
Over/(Under) Recovery	-119,020.65	-47,066.18	-46,423.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,337,127.48	5,605,117.54	5,605,117.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-119,020.65	-47,066.18	-46,423.91
Total Projected Indirect 2025-2026 (Numerator)	1,456,148.13	5,652,183.72	5,651,541.45
Direct Costs	45,900,338.63	41,632,348.57	41,632,348.57
Rate for 2025-2026 **	3.17*	13.58*	13.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63290  
Form R0418**

Walled Lake Consolidated Schools  
850 LADD RD BLDG D  
WALLED LAKE, MI 48390

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,378,598.22	17,401,612.91	17,401,612.91
2021-2022 Fixed Carry Forward	63,269.46	-747,651.66	-754,771.99
Total Indirect Costs	5,315,328.76	18,149,264.57	18,156,384.90
2021-2022 Direct Costs	153,257,906.93	144,904,924.15	144,904,924.15
2023-2024 Rate	3.47*	12.52*	12.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	166,968,005.56	156,950,860.29	156,950,860.29
Indirect costs based on rate ** multiplied by actual direct costs	5,793,789.79	19,650,247.71	19,665,942.79
2023-2024 Actual Indirect Costs	6,136,643.57	20,541,923.42	20,541,923.42
2021-2022 Fixed Carry Forward	63,269.46	-747,651.66	-754,771.99
Total Indirect Costs	6,073,374.11	21,289,575.08	21,296,695.41
Over/(Under) Recovery	-279,584.32	-1,639,327.37	-1,630,752.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,136,643.57	20,541,923.42	20,541,923.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-279,584.32	-1,639,327.37	-1,630,752.62
Total Projected Indirect 2025-2026 (Numerator)	6,416,227.89	22,181,250.79	22,172,676.04
Direct Costs	166,968,005.56	156,950,860.29	156,950,860.29
Rate for 2025-2026 **	3.84*	14.13*	14.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63300  
Form R0418**

Waterford School District  
501 North Cass  
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,864,320.72	13,669,531.31	13,669,531.31
2021-2022 Fixed Carry Forward	353,097.88	-638,607.79	-640,460.19
Total Indirect Costs	3,511,222.84	14,308,139.10	14,309,991.50
2021-2022 Direct Costs	110,817,170.37	100,827,048.78	100,827,048.78
2023-2024 Rate	3.17*	14.19*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	122,854,696.86	114,553,085.63	114,553,085.63
Indirect costs based on rate ** multiplied by actual direct costs	3,894,493.89	16,255,082.85	16,255,082.85
2023-2024 Actual Indirect Costs	4,247,688.92	16,230,254.63	16,230,254.63
2021-2022 Fixed Carry Forward	353,097.88	-638,607.79	-640,460.19
Total Indirect Costs	3,894,591.04	16,868,862.42	16,870,714.82
Over/(Under) Recovery	-97.15	-613,779.57	-615,631.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,247,688.92	16,230,254.63	16,230,254.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-97.15	-613,779.57	-615,631.97
Total Projected Indirect 2025-2026 (Numerator)	4,247,786.07	16,844,034.20	16,845,886.60
Direct Costs	122,854,696.86	114,553,085.63	114,553,085.63
Rate for 2025-2026 **	3.46*	14.70*	14.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63901  
Form R0418**

AGBU Alex-Marie Manoogian School  
22001 NORTHWESTERN HWY  
SOUTHFIELD, MI 48075

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	329,329.00	660,584.00	660,584.00
2021-2022 Fixed Carry Forward	-37,729.41	0.00	91,986.87
Total Indirect Costs	367,058.41	660,584.00	568,597.13
2021-2022 Direct Costs	3,675,265.00	3,344,010.00	3,344,010.00
2023-2024 Rate	9.99*	19.75*	17.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,887,894.00	4,430,114.00	4,430,114.00
Indirect costs based on rate ** multiplied by actual direct costs	488,300.61	664,517.10	753,119.38
2023-2024 Actual Indirect Costs	365,765.00	823,545.00	823,545.00
2021-2022 Fixed Carry Forward	-37,729.41	0.00	91,986.87
Total Indirect Costs	403,494.41	823,545.00	731,558.13
Over/(Under) Recovery	84,806.20	0.00	21,561.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	365,765.00	823,545.00	823,545.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	84,806.20	0.00	21,561.25
Total Projected Indirect 2025-2026 (Numerator)	280,958.80	823,545.00	801,983.75
Direct Costs	4,887,894.00	4,430,114.00	4,430,114.00
Rate for 2025-2026 **	5.75*	18.59*	18.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63906  
Form R0418**

Pontiac Academy for Excellence  
196 CESAR E CHAVEZ AVE  
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	664,413.59	1,161,547.41	1,161,547.41
2021-2022 Fixed Carry Forward	-299,794.72	0.00	0.00
Total Indirect Costs	964,208.31	1,161,547.41	1,161,547.41
2021-2022 Direct Costs	5,345,114.72	4,847,980.90	4,847,980.90
2023-2024 Rate	18.04*	23.96*	23.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,587,823.68	5,376,698.92	5,376,698.92
Indirect costs based on rate ** multiplied by actual direct costs	838,173.55	806,504.84	1,288,257.06
2023-2024 Actual Indirect Costs	361,575.00	572,699.76	572,699.76
2021-2022 Fixed Carry Forward	-299,794.72	0.00	0.00
Total Indirect Costs	661,369.72	572,699.76	572,699.76
Over/(Under) Recovery	0.00	0.00	715,557.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	361,575.00	572,699.76	572,699.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	715,557.30
Total Projected Indirect 2025-2026 (Numerator)	361,575.00	572,699.76	-142,857.54
Direct Costs	5,587,823.68	5,376,698.92	5,376,698.92
Rate for 2025-2026 **	6.47*	10.65*	0.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63907  
Form R0418**

Great Lakes Academy  
46312 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	64,910.78	397,442.92	397,442.92
2021-2022 Fixed Carry Forward	-35,098.51	0.00	22,972.85
Total Indirect Costs	100,009.29	397,442.92	374,470.07
2021-2022 Direct Costs	2,433,560.49	2,101,028.35	2,101,028.35
2023-2024 Rate	4.11*	18.92*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,562,362.00	2,118,990.00	2,118,990.00
Indirect costs based on rate ** multiplied by actual direct costs	105,313.08	317,848.50	377,604.02
2023-2024 Actual Indirect Costs	75,963.00	519,335.00	519,335.00
2021-2022 Fixed Carry Forward	-35,098.51	0.00	22,972.85
Total Indirect Costs	111,061.51	519,335.00	496,362.15
Over/(Under) Recovery	-5,748.43	0.00	-118,758.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	75,963.00	519,335.00	519,335.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,748.43	0.00	-118,758.13
Total Projected Indirect 2025-2026 (Numerator)	81,711.43	519,335.00	638,093.13
Direct Costs	2,562,362.00	2,118,990.00	2,118,990.00
Rate for 2025-2026 **	3.19*	24.51*	30.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63909  
Form R0418**

Oakside Prep Academy  
355 SUMMIT DR  
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	346,827.00	1,744,619.00	1,744,619.00
2021-2022 Fixed Carry Forward	274,637.92	0.00	0.00
Total Indirect Costs	72,189.08	1,744,619.00	1,744,619.00
2021-2022 Direct Costs	10,898,808.00	9,501,016.00	9,501,016.00
2023-2024 Rate	0.66*	18.36*	18.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,534,460.00	12,855,077.00	12,855,077.00
Indirect costs based on rate ** multiplied by actual direct costs	102,527.44	1,928,261.55	2,360,192.14
2023-2024 Actual Indirect Costs	1,176,481.00	3,855,864.00	3,855,864.00
2021-2022 Fixed Carry Forward	274,637.92	0.00	0.00
Total Indirect Costs	901,843.08	3,855,864.00	3,855,864.00
Over/(Under) Recovery	-799,315.64	0.00	-1,495,671.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,176,481.00	3,855,864.00	3,855,864.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-799,315.64	0.00	-1,495,671.86
Total Projected Indirect 2025-2026 (Numerator)	1,975,796.64	3,855,864.00	5,351,535.86
Direct Costs	15,534,460.00	12,855,077.00	12,855,077.00
Rate for 2025-2026 **	12.72*	29.99*	41.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63910  
Form R0418**

Dr. Joseph F. Pollack Academic Center of Excellence  
23777 SOUTHFIELD RD  
SOUTHFIELD, MI 48075

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	460,375.39	1,017,938.16	1,017,938.16
2021-2022 Fixed Carry Forward	34,057.76	0.00	52,206.48
Total Indirect Costs	426,317.63	1,017,938.16	965,731.68
2021-2022 Direct Costs	7,076,854.72	6,519,291.95	6,519,291.95
2023-2024 Rate	6.02*	15.61*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,160,501.73	6,646,485.56	6,646,485.56
Indirect costs based on rate ** multiplied by actual direct costs	431,062.20	996,972.83	984,344.51
2023-2024 Actual Indirect Costs	446,518.33	960,534.50	960,534.50
2021-2022 Fixed Carry Forward	34,057.76	0.00	52,206.48
Total Indirect Costs	412,460.57	960,534.50	908,328.02
Over/(Under) Recovery	18,601.63	0.00	76,016.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	446,518.33	960,534.50	960,534.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,601.63	0.00	76,016.49
Total Projected Indirect 2025-2026 (Numerator)	427,916.70	960,534.50	884,518.01
Direct Costs	7,160,501.73	6,646,485.56	6,646,485.56
Rate for 2025-2026 **	5.98*	14.45*	13.31**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63911  
Form R0418**

Holly Academy  
820 ACADEMY RD  
HOLLY, MI 48442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	120,598.96	772,606.14	772,606.14
2021-2022 Fixed Carry Forward	77,225.47	74,814.19	74,490.12
Total Indirect Costs	43,373.49	697,791.95	698,116.02
2021-2022 Direct Costs	6,662,980.12	6,010,972.94	6,010,972.94
2023-2024 Rate	0.65*	11.61*	11.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,561,937.15	5,894,516.10	5,894,516.10
Indirect costs based on rate ** multiplied by actual direct costs	42,652.59	684,353.32	684,353.32
2023-2024 Actual Indirect Costs	121,162.04	788,583.09	788,583.09
2021-2022 Fixed Carry Forward	77,225.47	74,814.19	74,490.12
Total Indirect Costs	43,936.57	713,768.90	714,092.97
Over/(Under) Recovery	-1,283.98	-29,415.58	-29,739.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	121,162.04	788,583.09	788,583.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,283.98	-29,415.58	-29,739.65
Total Projected Indirect 2025-2026 (Numerator)	122,446.02	817,998.67	818,322.74
Direct Costs	6,561,937.15	5,894,516.10	5,894,516.10
Rate for 2025-2026 **	1.87*	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 2025-2026 Indirect Cost Rates  
School District 63912  
Form R0418**

Oakland International Academy  
8228 CONANT ST  
DETROIT, MI 48211

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,634,712.47	2,873,573.62	2,873,573.62
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,634,712.47	2,873,573.62	2,873,573.62
2021-2022 Direct Costs	9,066,863.05	7,828,001.90	7,828,001.90
2023-2024 Rate	18.03*	36.71*	36.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,702,225.17	12,176,901.45	12,176,901.45
Indirect costs based on rate ** multiplied by actual direct costs	2,055,333.78	1,826,535.22	3,044,225.36
2023-2024 Actual Indirect Costs	3,492,351.39	5,017,675.11	5,017,675.11
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,492,351.39	5,017,675.11	5,017,675.11
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,492,351.39	5,017,675.11	5,017,675.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	3,492,351.39	5,017,675.11	5,017,675.11
Direct Costs	13,702,225.17	12,176,901.45	12,176,901.45
Rate for 2025-2026 **	25.49*	41.21*	41.21**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63913  
Form R0418**

Walton Charter Academy  
744 E WALTON BLVD  
PONTIAC, MI 48340

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	604,470.00	2,121,406.00	2,121,406.00
2021-2022 Fixed Carry Forward	-17,083.57	0.00	0.00
Total Indirect Costs	621,553.57	2,121,406.00	2,121,406.00
2021-2022 Direct Costs	8,947,450.00	7,430,514.00	7,430,514.00
2023-2024 Rate	6.95*	28.55*	28.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,761,551.00	9,204,506.00	9,204,506.00
Indirect costs based on rate ** multiplied by actual direct costs	747,927.79	1,380,675.90	2,301,126.50
2023-2024 Actual Indirect Costs	677,154.00	2,234,199.00	2,234,199.00
2021-2022 Fixed Carry Forward	-17,083.57	0.00	0.00
Total Indirect Costs	694,237.57	2,234,199.00	2,234,199.00
Over/(Under) Recovery	53,690.22	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	677,154.00	2,234,199.00	2,234,199.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	53,690.22	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	623,463.78	2,234,199.00	2,234,199.00
Direct Costs	10,761,551.00	9,204,506.00	9,204,506.00
Rate for 2025-2026 **	5.79*	24.27*	24.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63914  
Form R0418**

Advanced Technology Academy  
4800 OAKMAN BLVD  
DEARBORN, MI 48126

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	964,269.30	2,140,067.59	2,140,067.59
2021-2022 Fixed Carry Forward	75,447.38	0.00	91,030.78
Total Indirect Costs	888,821.92	2,140,067.59	2,049,036.81
2021-2022 Direct Costs	13,991,753.46	12,815,955.17	12,815,955.17
2023-2024 Rate	6.35*	16.70*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,266,775.14	12,970,274.41	12,970,274.41
Indirect costs based on rate ** multiplied by actual direct costs	905,940.22	1,945,541.16	2,073,946.88
2023-2024 Actual Indirect Costs	1,214,782.71	2,511,283.44	2,511,283.44
2021-2022 Fixed Carry Forward	75,447.38	0.00	91,030.78
Total Indirect Costs	1,139,335.33	2,511,283.44	2,420,252.66
Over/(Under) Recovery	-233,395.11	0.00	-346,305.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,214,782.71	2,511,283.44	2,511,283.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-233,395.11	0.00	-346,305.78
Total Projected Indirect 2025-2026 (Numerator)	1,448,177.82	2,511,283.44	2,857,589.22
Direct Costs	14,266,775.14	12,970,274.41	12,970,274.41
Rate for 2025-2026 **	10.15*	19.36*	22.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63915  
Form R0418**

Arts and Technology Academy of Pontiac  
888 ENTERPRISE DR  
PONTIAC, MI 48341

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	290,632.00	1,285,134.00	1,285,134.00
2021-2022 Fixed Carry Forward	-59,171.36	0.00	-4,483.18
Total Indirect Costs	349,803.36	1,285,134.00	1,289,617.18
2021-2022 Direct Costs	8,019,360.00	7,024,858.00	7,024,858.00
2023-2024 Rate	4.36*	18.29*	18.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,960,754.00	9,666,598.00	9,666,598.00
Indirect costs based on rate ** multiplied by actual direct costs	477,888.87	1,449,989.70	1,774,787.39
2023-2024 Actual Indirect Costs	182,560.00	1,476,716.00	1,476,716.00
2021-2022 Fixed Carry Forward	-59,171.36	0.00	-4,483.18
Total Indirect Costs	241,731.36	1,476,716.00	1,481,199.18
Over/(Under) Recovery	236,157.51	0.00	293,588.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	182,560.00	1,476,716.00	1,476,716.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	236,157.51	0.00	293,588.21
Total Projected Indirect 2025-2026 (Numerator)	-53,597.51	1,476,716.00	1,183,127.79
Direct Costs	10,960,754.00	9,666,598.00	9,666,598.00
Rate for 2025-2026 **	0.00*	15.28*	12.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63917  
Form R0418**

Bradford Academy  
24218 GARNER ST  
SOUTHFIELD, MI 48033

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	533,307.07	1,529,837.01	1,529,837.01
2021-2022 Fixed Carry Forward	-194,146.72	-263,148.01	-263,148.01
Total Indirect Costs	727,453.79	1,792,985.02	1,792,985.02
2021-2022 Direct Costs	12,692,642.62	11,696,112.68	11,696,112.68
2023-2024 Rate	5.73*	15.33*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,908,736.87	9,826,060.65	9,826,060.65
Indirect costs based on rate ** multiplied by actual direct costs	625,070.62	1,473,909.10	1,506,335.10
2023-2024 Actual Indirect Costs	235,810.36	1,318,486.58	1,318,486.58
2021-2022 Fixed Carry Forward	-194,146.72	-263,148.01	-263,148.01
Total Indirect Costs	429,957.08	1,581,634.59	1,581,634.59
Over/(Under) Recovery	195,113.54	0.00	-75,299.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	235,810.36	1,318,486.58	1,318,486.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	195,113.54	0.00	-75,299.49
Total Projected Indirect 2025-2026 (Numerator)	40,696.82	1,318,486.58	1,393,786.07
Direct Costs	10,908,736.87	9,826,060.65	9,826,060.65
Rate for 2025-2026 **	0.37*	13.42*	14.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63918  
Form R0418**

Laurus Academy  
24590 LAHSER RD  
SOUTHFIELD, MI 48033

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	492,693.00	1,742,671.00	1,742,671.00
2021-2022 Fixed Carry Forward	63,142.47	0.00	0.00
Total Indirect Costs	429,550.53	1,742,671.00	1,742,671.00
2021-2022 Direct Costs	8,145,590.00	6,895,612.00	6,895,612.00
2023-2024 Rate	5.27*	25.27*	25.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,153,823.00	7,745,279.00	7,745,279.00
Indirect costs based on rate ** multiplied by actual direct costs	482,406.47	1,161,791.85	1,936,319.75
2023-2024 Actual Indirect Costs	746,585.00	2,155,129.00	2,155,129.00
2021-2022 Fixed Carry Forward	63,142.47	0.00	0.00
Total Indirect Costs	683,442.53	2,155,129.00	2,155,129.00
Over/(Under) Recovery	-201,036.06	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	746,585.00	2,155,129.00	2,155,129.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-201,036.06	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	947,621.06	2,155,129.00	2,155,129.00
Direct Costs	9,153,823.00	7,745,279.00	7,745,279.00
Rate for 2025-2026 **	10.35*	27.83*	27.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63920  
Form R0418**

Flex High School of Pontiac  
142 AUBURN AVE  
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	198,199.83	398,172.69	398,172.69
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	198,199.83	398,172.69	398,172.69
2021-2022 Direct Costs	1,246,794.24	1,046,821.38	1,046,821.38
2023-2024 Rate	15.90*	38.04*	38.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,001,856.20	736,905.04	736,905.04
Indirect costs based on rate ** multiplied by actual direct costs	150,278.43	110,535.76	184,226.26
2023-2024 Actual Indirect Costs	108,697.71	373,648.87	373,648.87
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	108,697.71	373,648.87	373,648.87
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	108,697.71	373,648.87	373,648.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	108,697.71	373,648.87	373,648.87
Direct Costs	1,001,856.20	736,905.04	736,905.04
Rate for 2025-2026 **	10.85*	50.71*	50.71**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63921  
Form R0418**

Crescent Academy  
17570 W 12 MILE RD  
SOUTHFIELD, MI 48076

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	426,940.00	1,393,913.00	1,393,913.00
2021-2022 Fixed Carry Forward	-249,784.12	0.00	869,475.52
Total Indirect Costs	676,724.12	1,393,913.00	524,437.48
2021-2022 Direct Costs	10,035,036.00	9,068,063.00	9,068,063.00
2023-2024 Rate	6.74*	15.37*	5.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,305,375.00	9,086,994.00	9,086,994.00
Indirect costs based on rate ** multiplied by actual direct costs	694,582.28	1,363,049.10	525,228.25
2023-2024 Actual Indirect Costs	174,456.00	1,392,837.00	1,392,837.00
2021-2022 Fixed Carry Forward	-249,784.12	0.00	869,475.52
Total Indirect Costs	424,240.12	1,392,837.00	523,361.48
Over/(Under) Recovery	270,342.16	0.00	1,866.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	174,456.00	1,392,837.00	1,392,837.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	270,342.16	0.00	1,866.77
Total Projected Indirect 2025-2026 (Numerator)	-95,886.16	1,392,837.00	1,390,970.23
Direct Costs	10,305,375.00	9,086,994.00	9,086,994.00
Rate for 2025-2026 **	0.00*	15.33*	15.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63922  
Form R0418**

Great Oaks Academy  
4257 BART AVE  
WARREN, MI 48091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	604,986.00	1,919,987.00	1,919,987.00
2021-2022 Fixed Carry Forward	-180,208.16	0.00	0.00
Total Indirect Costs	785,194.16	1,919,987.00	1,919,987.00
2021-2022 Direct Costs	8,170,180.00	6,855,179.00	6,855,179.00
2023-2024 Rate	9.61*	28.01*	28.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,096,324.00	8,645,042.00	8,645,042.00
Indirect costs based on rate ** multiplied by actual direct costs	970,256.74	1,296,756.30	2,161,260.50
2023-2024 Actual Indirect Costs	788,460.00	2,239,742.00	2,239,742.00
2021-2022 Fixed Carry Forward	-180,208.16	0.00	0.00
Total Indirect Costs	968,668.16	2,239,742.00	2,239,742.00
Over/(Under) Recovery	1,588.58	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	788,460.00	2,239,742.00	2,239,742.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,588.58	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	786,871.42	2,239,742.00	2,239,742.00
Direct Costs	10,096,324.00	8,645,042.00	8,645,042.00
Rate for 2025-2026 **	7.79*	25.91*	25.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63923  
Form R0418**

Four Corners Montessori Academy  
1075 E GARDENIA AVE  
MADISON HEIGHTS, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	29,731.06	313,652.56	313,652.56
2021-2022 Fixed Carry Forward	-13,519.61	0.00	248,158.17
Total Indirect Costs	43,250.67	313,652.56	65,494.39
2021-2022 Direct Costs	3,338,638.09	3,054,716.59	3,054,716.59
2023-2024 Rate	1.30*	10.27*	2.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,191,040.09	2,825,783.28	2,825,783.28
Indirect costs based on rate ** multiplied by actual direct costs	41,483.52	290,207.94	60,471.76
2023-2024 Actual Indirect Costs	30,097.76	395,354.57	395,354.57
2021-2022 Fixed Carry Forward	-13,519.61	0.00	248,158.17
Total Indirect Costs	43,617.37	395,354.57	147,196.40
Over/(Under) Recovery	-2,133.85	-105,146.63	-86,724.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	30,097.76	395,354.57	395,354.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,133.85	-105,146.63	-86,724.64
Total Projected Indirect 2025-2026 (Numerator)	32,231.61	500,501.20	482,079.21
Direct Costs	3,191,040.09	2,825,783.28	2,825,783.28
Rate for 2025-2026 **	1.01*	17.71*	17.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63924  
Form R0418**

Michigan Mathematics and Science Academy  
27300 DEQUINDRE RD  
Warren, MI 48092

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	480,133.00	1,513,403.00	1,513,403.00
2021-2022 Fixed Carry Forward	-120,123.02	0.00	0.00
Total Indirect Costs	600,256.02	1,513,403.00	1,513,403.00
2021-2022 Direct Costs	9,112,764.51	8,079,494.51	8,079,494.51
2023-2024 Rate	6.59*	18.73*	18.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,899,971.00	9,833,262.00	9,833,262.00
Indirect costs based on rate ** multiplied by actual direct costs	718,308.09	1,474,989.30	1,841,769.97
2023-2024 Actual Indirect Costs	450,283.00	1,516,992.00	1,516,992.00
2021-2022 Fixed Carry Forward	-120,123.02	0.00	0.00
Total Indirect Costs	570,406.02	1,516,992.00	1,516,992.00
Over/(Under) Recovery	147,902.07	0.00	324,777.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	450,283.00	1,516,992.00	1,516,992.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	147,902.07	0.00	324,777.97
Total Projected Indirect 2025-2026 (Numerator)	302,380.93	1,516,992.00	1,192,214.03
Direct Costs	10,899,971.00	9,833,262.00	9,833,262.00
Rate for 2025-2026 **	2.77*	15.43*	12.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63926  
Form R0418**

Faxon Academy  
26275 NORTHWESTERN HWY  
SOUTHFIELD, MI 48076

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	49,874.79	258,399.67	258,399.67
2021-2022 Fixed Carry Forward	437.25	0.00	0.00
Total Indirect Costs	49,437.54	258,399.67	258,399.67
2021-2022 Direct Costs	852,255.04	643,730.16	643,730.16
2023-2024 Rate	5.80*	40.14*	40.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,619,611.20	1,252,987.70	1,252,987.70
Indirect costs based on rate ** multiplied by actual direct costs	93,937.45	187,948.16	313,246.93
2023-2024 Actual Indirect Costs	50,708.90	417,332.40	417,332.40
2021-2022 Fixed Carry Forward	437.25	0.00	0.00
Total Indirect Costs	50,271.65	417,332.40	417,332.40
Over/(Under) Recovery	43,665.80	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	50,708.90	417,332.40	417,332.40
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	43,665.80	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	7,043.10	417,332.40	417,332.40
Direct Costs	1,619,611.20	1,252,987.70	1,252,987.70
Rate for 2025-2026 **	0.43*	33.31*	33.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63928  
Form R0418**

Momentum Academy  
60 S LYNN AVE  
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	18,439.00	310,516.82	310,516.82
2021-2022 Fixed Carry Forward	0.00	0.00	265,012.20
Total Indirect Costs	18,439.00	310,516.82	45,504.62
2021-2022 Direct Costs	3,005,334.27	2,713,256.45	2,713,256.45
2023-2024 Rate	0.61*	11.44*	1.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,311,513.63	2,877,363.53	2,877,363.53
Indirect costs based on rate ** multiplied by actual direct costs	20,200.23	329,170.39	48,339.71
2023-2024 Actual Indirect Costs	19,223.43	453,373.53	453,373.53
2021-2022 Fixed Carry Forward	0.00	0.00	265,012.20
Total Indirect Costs	19,223.43	453,373.53	188,361.33
Over/(Under) Recovery	976.80	-124,203.14	-140,021.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	19,223.43	453,373.53	453,373.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	976.80	-124,203.14	-140,021.62
Total Projected Indirect 2025-2026 (Numerator)	18,246.63	577,576.67	593,395.15
Direct Costs	3,311,513.63	2,877,363.53	2,877,363.53
Rate for 2025-2026 **	0.55*	20.07*	20.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63929  
Form R0418**

Waterford Montessori Academy  
4860 MIDLAND AVE  
WATERFORD, MI 48329

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	117,436.82	370,021.29	370,021.29
2021-2022 Fixed Carry Forward	-59,107.52	-9,411.10	-9,411.10
Total Indirect Costs	176,544.34	379,432.39	379,432.39
2021-2022 Direct Costs	4,132,249.64	3,879,665.17	3,879,665.17
2023-2024 Rate	4.27*	9.78*	9.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,701,456.61	4,422,057.68	4,422,057.68
Indirect costs based on rate ** multiplied by actual direct costs	200,752.20	432,477.24	432,477.24
2023-2024 Actual Indirect Costs	129,193.25	408,592.18	408,592.18
2021-2022 Fixed Carry Forward	-59,107.52	-9,411.10	-9,411.10
Total Indirect Costs	188,300.77	418,003.28	418,003.28
Over/(Under) Recovery	12,451.43	14,473.96	14,473.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	129,193.25	408,592.18	408,592.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,451.43	14,473.96	14,473.96
Total Projected Indirect 2025-2026 (Numerator)	116,741.82	394,118.22	394,118.22
Direct Costs	4,701,456.61	4,422,057.68	4,422,057.68
Rate for 2025-2026 **	2.48*	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 2025-2026 Indirect Cost Rates  
School District 63931  
Form R0418**

Oakland FlexTech High School  
23801 INDUSTRIAL PARK DR  
Farmington Hills, MI 48335

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	54,676.00	269,777.00	269,777.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	54,676.00	269,777.00	269,777.00
2021-2022 Direct Costs	1,861,376.00	1,646,275.00	1,646,275.00
2023-2024 Rate	2.94*	16.39*	16.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,164,226.00	1,995,080.00	1,995,080.00
Indirect costs based on rate ** multiplied by actual direct costs	63,628.24	299,262.00	326,993.61
2023-2024 Actual Indirect Costs	53,574.00	222,720.00	222,720.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	53,574.00	222,720.00	222,720.00
Over/(Under) Recovery	10,054.24	0.00	104,273.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	53,574.00	222,720.00	222,720.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,054.24	0.00	104,273.61
Total Projected Indirect 2025-2026 (Numerator)	43,519.76	222,720.00	118,446.39
Direct Costs	2,164,226.00	1,995,080.00	1,995,080.00
Rate for 2025-2026 **	2.01*	11.16*	5.94**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63934  
Form R0418**

Kingsbury Country Day School  
5000 HOSNER RD  
OXFORD, MI 48370

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,000.86	301,478.91	301,478.91
2021-2022 Fixed Carry Forward	-5,667.63	0.00	291,456.33
Total Indirect Costs	105,668.49	301,478.91	10,022.58
2021-2022 Direct Costs	3,211,301.58	3,009,823.53	3,009,823.53
2023-2024 Rate	3.29*	10.02*	0.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,583,928.22	3,360,788.40	3,360,788.40
Indirect costs based on rate ** multiplied by actual direct costs	117,911.24	336,751.00	11,090.60
2023-2024 Actual Indirect Costs	135,520.86	358,660.68	358,660.68
2021-2022 Fixed Carry Forward	-5,667.63	0.00	291,456.33
Total Indirect Costs	141,188.49	358,660.68	67,204.35
Over/(Under) Recovery	-23,277.25	-21,909.68	-56,113.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	135,520.86	358,660.68	358,660.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,277.25	-21,909.68	-56,113.75
Total Projected Indirect 2025-2026 (Numerator)	158,798.11	380,570.36	414,774.43
Direct Costs	3,583,928.22	3,360,788.40	3,360,788.40
Rate for 2025-2026 **	4.43*	11.32*	12.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63938  
Form R0418**

Keys Grace Academy  
27321 HAMPDEN ST  
Madison Heights, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	28,050.85	559,463.99	559,463.99
2021-2022 Fixed Carry Forward	0.00	182,739.23	54,084.49
Total Indirect Costs	28,050.85	376,724.76	505,379.50
2021-2022 Direct Costs	8,669,606.32	8,138,193.18	8,138,193.18
2023-2024 Rate	0.32*	4.63*	6.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,090,266.20	11,598,699.29	11,598,699.29
Indirect costs based on rate ** multiplied by actual direct costs	38,688.85	537,019.78	720,279.23
2023-2024 Actual Indirect Costs	31,428.38	522,995.29	522,995.29
2021-2022 Fixed Carry Forward	0.00	182,739.23	54,084.49
Total Indirect Costs	31,428.38	340,256.06	468,910.80
Over/(Under) Recovery	7,260.47	196,763.72	251,368.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	31,428.38	522,995.29	522,995.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,260.47	196,763.72	251,368.43
Total Projected Indirect 2025-2026 (Numerator)	24,167.91	326,231.57	271,626.86
Direct Costs	12,090,266.20	11,598,699.29	11,598,699.29
Rate for 2025-2026 **	0.20*	2.81*	2.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 63939  
Form R0418**

Lighthouse Connections Academy  
20750 CIVIC CENTER DR  
SOUTHFIELD, MI 48076

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	893,292.04	987,058.48	987,058.48
2021-2022 Fixed Carry Forward	0.00	0.00	3,340,685.98
Total Indirect Costs	893,292.04	987,058.48	-2,353,627.50
2021-2022 Direct Costs	19,379,615.17	19,285,848.73	19,285,848.73
2023-2024 Rate	4.61*	5.12*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,803,667.34	21,673,616.08	21,673,616.08
Indirect costs based on rate ** multiplied by actual direct costs	1,005,149.06	1,109,689.14	0.00
2023-2024 Actual Indirect Costs	4,085.11	134,136.37	134,136.37
2021-2022 Fixed Carry Forward	0.00	0.00	3,340,685.98
Total Indirect Costs	4,085.11	134,136.37	-3,206,549.61
Over/(Under) Recovery	1,001,063.95	975,552.77	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,085.11	134,136.37	134,136.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,001,063.95	975,552.77	0.00
Total Projected Indirect 2025-2026 (Numerator)	-996,978.84	-841,416.40	134,136.37
Direct Costs	21,803,667.34	21,673,616.08	21,673,616.08
Rate for 2025-2026 **	0.00*	0.00*	0.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 64040  
Form R0418**

Hart Public School District  
301 JOHNSON ST W  
HART, MI 49420

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	618,046.96	1,880,510.64	1,880,510.64
2021-2022 Fixed Carry Forward	76,852.02	-30,196.07	-31,153.87
Total Indirect Costs	541,194.94	1,910,706.71	1,911,664.51
2021-2022 Direct Costs	15,403,854.08	14,141,390.40	14,141,390.40
2023-2024 Rate	3.51*	13.51*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,467,501.92	17,568,847.83	17,568,847.83
Indirect costs based on rate ** multiplied by actual direct costs	648,209.32	2,373,551.34	2,375,308.23
2023-2024 Actual Indirect Costs	752,014.18	1,650,668.27	1,650,668.27
2021-2022 Fixed Carry Forward	76,852.02	-30,196.07	-31,153.87
Total Indirect Costs	675,162.16	1,680,864.34	1,681,822.14
Over/(Under) Recovery	-26,952.84	692,687.00	693,486.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	752,014.18	1,650,668.27	1,650,668.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,952.84	692,687.00	693,486.09
Total Projected Indirect 2025-2026 (Numerator)	778,967.02	957,981.27	957,182.18
Direct Costs	18,467,501.92	17,568,847.83	17,568,847.83
Rate for 2025-2026 **	4.22*	5.45*	5.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 64070  
Form R0418**

Pentwater Public School District  
600 PARK ST  
PENTWATER, MI 49449

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	184,046.89	488,212.62	488,212.62
2021-2022 Fixed Carry Forward	-8,285.41	0.00	26,894.60
Total Indirect Costs	192,332.30	488,212.62	461,318.02
2021-2022 Direct Costs	3,667,585.81	3,363,420.08	3,363,420.08
2023-2024 Rate	5.24*	14.52*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,876,005.43	3,457,499.30	3,457,499.30
Indirect costs based on rate ** multiplied by actual direct costs	203,102.68	502,028.90	474,368.90
2023-2024 Actual Indirect Costs	172,118.97	590,625.10	590,625.10
2021-2022 Fixed Carry Forward	-8,285.41	0.00	26,894.60
Total Indirect Costs	180,404.38	590,625.10	563,730.50
Over/(Under) Recovery	22,698.30	-88,596.20	-89,361.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	172,118.97	590,625.10	590,625.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	22,698.30	-88,596.20	-89,361.60
Total Projected Indirect 2025-2026 (Numerator)	149,420.67	679,221.30	679,986.70
Direct Costs	3,876,005.43	3,457,499.30	3,457,499.30
Rate for 2025-2026 **	3.86*	19.64*	19.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 64080  
Form R0418**

Shelby Public Schools  
525 N STATE ST  
SHELBY, MI 49455

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	439,427.37	1,806,523.69	1,806,523.69
2021-2022 Fixed Carry Forward	26,554.86	8,489.55	8,248.38
Total Indirect Costs	412,872.51	1,798,034.14	1,798,275.31
2021-2022 Direct Costs	16,020,612.14	14,653,515.82	14,653,515.82
2023-2024 Rate	2.58*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,625,108.56	16,166,846.66	16,166,846.66
Indirect costs based on rate ** multiplied by actual direct costs	454,727.80	1,983,672.09	1,983,672.09
2023-2024 Actual Indirect Costs	606,948.89	2,065,210.79	2,065,210.79
2021-2022 Fixed Carry Forward	26,554.86	8,489.55	8,248.38
Total Indirect Costs	580,394.03	2,056,721.24	2,056,962.41
Over/(Under) Recovery	-125,666.23	-73,049.15	-73,290.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	606,948.89	2,065,210.79	2,065,210.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-125,666.23	-73,049.15	-73,290.32
Total Projected Indirect 2025-2026 (Numerator)	732,615.12	2,138,259.94	2,138,501.11
Direct Costs	17,625,108.56	16,166,846.66	16,166,846.66
Rate for 2025-2026 **	4.16*	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 2025-2026 Indirect Cost Rates  
School District 64090  
Form R0418**

Walkerville Public Schools  
145 LATHROP ST  
WALKERVILLE, MI 49459

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	164,090.51	591,789.07	591,789.07
2021-2022 Fixed Carry Forward	28,737.92	0.00	37,045.03
Total Indirect Costs	135,352.59	591,789.07	554,744.04
2021-2022 Direct Costs	3,714,208.62	3,286,510.06	3,286,510.06
2023-2024 Rate	3.64*	18.01*	16.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,237,820.72	3,781,332.81	3,781,332.81
Indirect costs based on rate ** multiplied by actual direct costs	154,256.67	567,199.92	638,288.98
2023-2024 Actual Indirect Costs	178,934.53	635,422.44	635,422.44
2021-2022 Fixed Carry Forward	28,737.92	0.00	37,045.03
Total Indirect Costs	150,196.61	635,422.44	598,377.41
Over/(Under) Recovery	4,060.06	0.00	39,911.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	178,934.53	635,422.44	635,422.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,060.06	0.00	39,911.57
Total Projected Indirect 2025-2026 (Numerator)	174,874.47	635,422.44	595,510.87
Direct Costs	4,237,820.72	3,781,332.81	3,781,332.81
Rate for 2025-2026 **	4.13*	16.80*	15.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 65045  
Form R0418**

West Branch-Rose City Area Schools  
P.O. Box 308  
West Branch, MI 48661

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	697,327.54	4,889,616.31	4,889,616.31
2021-2022 Fixed Carry Forward	103,854.66	0.00	0.00
Total Indirect Costs	593,472.88	4,889,616.31	4,889,616.31
2021-2022 Direct Costs	24,068,522.97	19,876,234.20	19,876,234.20
2023-2024 Rate	2.47*	24.60*	24.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,556,593.01	23,306,222.21	23,306,222.21
Indirect costs based on rate ** multiplied by actual direct costs	631,247.85	3,495,933.33	5,733,330.66
2023-2024 Actual Indirect Costs	850,836.20	3,101,207.00	3,101,207.00
2021-2022 Fixed Carry Forward	103,854.66	0.00	0.00
Total Indirect Costs	746,981.54	3,101,207.00	3,101,207.00
Over/(Under) Recovery	-115,733.69	0.00	2,632,123.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	850,836.20	3,101,207.00	3,101,207.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-115,733.69	0.00	2,632,123.66
Total Projected Indirect 2025-2026 (Numerator)	966,569.89	3,101,207.00	469,083.34
Direct Costs	25,556,593.01	23,306,222.21	23,306,222.21
Rate for 2025-2026 **	3.78*	13.31*	2.01**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 65900  
Form R0418**

Alternative Educational Academy of Ogemaw County  
2479 S M 76  
WEST BRANCH, MI 48661

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,861.68	77,619.65	77,619.65
2021-2022 Fixed Carry Forward	1,491.85	933.23	933.23
Total Indirect Costs	6,369.83	76,686.42	76,686.42
2021-2022 Direct Costs	917,220.34	847,462.37	847,462.37
2023-2024 Rate	0.69*	9.05*	9.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,345,737.99	1,285,850.20	1,285,850.20
Indirect costs based on rate ** multiplied by actual direct costs	9,285.59	116,369.44	116,369.44
2023-2024 Actual Indirect Costs	2,788.98	62,676.77	62,676.77
2021-2022 Fixed Carry Forward	1,491.85	933.23	933.23
Total Indirect Costs	1,297.13	61,743.54	61,743.54
Over/(Under) Recovery	7,988.46	54,625.90	54,625.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,788.98	62,676.77	62,676.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,988.46	54,625.90	54,625.90
Total Projected Indirect 2025-2026 (Numerator)	-5,199.48	8,050.87	8,050.87
Direct Costs	1,345,737.99	1,285,850.20	1,285,850.20
Rate for 2025-2026 **	0.00*	0.63*	0.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 66045  
Form R0418**

Ewen-Trout Creek Consolidated School District  
14312 AIRPORT RD  
EWEN, MI 49925

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	114,496.87	390,250.39	390,250.39
2021-2022 Fixed Carry Forward	25,090.76	0.00	72,002.36
Total Indirect Costs	89,406.11	390,250.39	318,248.03
2021-2022 Direct Costs	2,843,392.14	2,567,638.62	2,567,638.62
2023-2024 Rate	3.14*	15.20*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,715,242.52	2,417,208.04	2,417,208.04
Indirect costs based on rate ** multiplied by actual direct costs	85,258.62	362,581.21	299,492.08
2023-2024 Actual Indirect Costs	118,236.83	416,271.31	416,271.31
2021-2022 Fixed Carry Forward	25,090.76	0.00	72,002.36
Total Indirect Costs	93,146.07	416,271.31	344,268.95
Over/(Under) Recovery	-7,887.45	0.00	-44,776.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	118,236.83	416,271.31	416,271.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,887.45	0.00	-44,776.87
Total Projected Indirect 2025-2026 (Numerator)	126,124.28	416,271.31	461,048.18
Direct Costs	2,715,242.52	2,417,208.04	2,417,208.04
Rate for 2025-2026 **	4.65*	17.22*	19.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 66050  
Form R0418**

Ontonagon Area School District  
701 PARKER AVE  
ONTONAGON, MI 49953

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	113,947.08	499,788.74	499,788.74
2021-2022 Fixed Carry Forward	16,996.34	0.00	11,345.13
Total Indirect Costs	96,950.74	499,788.74	488,443.61
2021-2022 Direct Costs	3,495,798.29	3,109,956.63	3,109,956.63
2023-2024 Rate	2.77*	16.07*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,567,521.84	3,179,341.05	3,179,341.05
Indirect costs based on rate ** multiplied by actual direct costs	98,820.35	476,901.16	499,474.48
2023-2024 Actual Indirect Costs	155,253.73	543,434.52	543,434.52
2021-2022 Fixed Carry Forward	16,996.34	0.00	11,345.13
Total Indirect Costs	138,257.39	543,434.52	532,089.39
Over/(Under) Recovery	-39,437.04	0.00	-32,614.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	155,253.73	543,434.52	543,434.52
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,437.04	0.00	-32,614.91
Total Projected Indirect 2025-2026 (Numerator)	194,690.77	543,434.52	576,049.43
Direct Costs	3,567,521.84	3,179,341.05	3,179,341.05
Rate for 2025-2026 **	5.46*	17.09*	18.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 67020  
Form R0418**

Ewart Public Schools  
321 N HEMLOCK ST  
EVART, MI 49631

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	393,960.92	1,585,406.41	1,585,406.41
2021-2022 Fixed Carry Forward	94,235.92	0.00	20,085.40
Total Indirect Costs	299,725.00	1,585,406.41	1,565,321.01
2021-2022 Direct Costs	11,186,730.80	9,995,285.31	9,995,285.31
2023-2024 Rate	2.68*	15.86*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,440,399.16	11,130,872.87	11,130,872.87
Indirect costs based on rate ** multiplied by actual direct costs	333,402.70	1,669,630.93	1,743,094.69
2023-2024 Actual Indirect Costs	485,264.45	1,794,790.74	1,794,790.74
2021-2022 Fixed Carry Forward	94,235.92	0.00	20,085.40
Total Indirect Costs	391,028.53	1,794,790.74	1,774,705.34
Over/(Under) Recovery	-57,625.83	0.00	-31,610.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	485,264.45	1,794,790.74	1,794,790.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-57,625.83	0.00	-31,610.65
Total Projected Indirect 2025-2026 (Numerator)	542,890.28	1,794,790.74	1,826,401.39
Direct Costs	12,440,399.16	11,130,872.87	11,130,872.87
Rate for 2025-2026 **	4.36*	16.12*	16.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 67050  
Form R0418**

Marion Public Schools  
P.O. Box 0  
Marion, MI 49665

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	139,077.38	606,492.68	606,492.68
2021-2022 Fixed Carry Forward	52,985.09	61,997.90	61,997.90
Total Indirect Costs	86,092.29	544,494.78	544,494.78
2021-2022 Direct Costs	5,795,183.05	5,327,767.75	5,327,767.75
2023-2024 Rate	1.49*	10.22*	10.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,620,039.34	6,439,158.00	6,439,158.00
Indirect costs based on rate ** multiplied by actual direct costs	98,638.59	658,081.95	658,081.95
2023-2024 Actual Indirect Costs	182,024.99	362,906.33	362,906.33
2021-2022 Fixed Carry Forward	52,985.09	61,997.90	61,997.90
Total Indirect Costs	129,039.90	300,908.43	300,908.43
Over/(Under) Recovery	-30,401.31	357,173.52	357,173.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	182,024.99	362,906.33	362,906.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-30,401.31	357,173.52	357,173.52
Total Projected Indirect 2025-2026 (Numerator)	212,426.30	5,732.81	5,732.81
Direct Costs	6,620,039.34	6,439,158.00	6,439,158.00
Rate for 2025-2026 **	3.21*	0.09*	0.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 67055  
Form R0418**

Pine River Area Schools  
17445 PINE RIVER RD  
LEROY, MI 49655

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	293,681.18	1,469,115.35	1,469,115.35
2021-2022 Fixed Carry Forward	-20,027.32	-128,858.32	-129,217.90
Total Indirect Costs	313,708.50	1,597,973.67	1,598,333.25
2021-2022 Direct Costs	12,635,347.54	11,459,913.37	11,459,913.37
2023-2024 Rate	2.48*	13.94*	13.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,780,185.20	12,533,439.24	12,533,439.24
Indirect costs based on rate ** multiplied by actual direct costs	341,748.59	1,747,161.43	1,748,414.77
2023-2024 Actual Indirect Costs	343,745.28	1,590,491.24	1,590,491.24
2021-2022 Fixed Carry Forward	-20,027.32	-128,858.32	-129,217.90
Total Indirect Costs	363,772.60	1,719,349.56	1,719,709.14
Over/(Under) Recovery	-22,024.01	27,811.87	28,705.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	343,745.28	1,590,491.24	1,590,491.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,024.01	27,811.87	28,705.63
Total Projected Indirect 2025-2026 (Numerator)	365,769.29	1,562,679.37	1,561,785.61
Direct Costs	13,780,185.20	12,533,439.24	12,533,439.24
Rate for 2025-2026 **	2.65*	12.47*	12.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	610,772.29	2,025,538.31	2,025,538.31
2021-2022 Fixed Carry Forward	-59,848.77	-168,978.49	-168,978.49
Total Indirect Costs	670,621.06	2,194,516.80	2,194,516.80
2021-2022 Direct Costs	16,299,828.97	14,885,062.95	14,885,062.95
2023-2024 Rate	4.11*	14.74*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,746,152.83	17,026,958.81	17,026,958.81
Indirect costs based on rate ** multiplied by actual direct costs	770,466.88	2,509,773.73	2,509,773.73
2023-2024 Actual Indirect Costs	748,607.54	2,467,801.56	2,467,801.56
2021-2022 Fixed Carry Forward	-59,848.77	-168,978.49	-168,978.49
Total Indirect Costs	808,456.31	2,636,780.05	2,636,780.05
Over/(Under) Recovery	-37,989.43	-127,006.32	-127,006.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	748,607.54	2,467,801.56	2,467,801.56
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,989.43	-127,006.32	-127,006.32
Total Projected Indirect 2025-2026 (Numerator)	786,596.97	2,594,807.88	2,594,807.88
Direct Costs	18,746,152.83	17,026,958.81	17,026,958.81
Rate for 2025-2026 **	4.20*	15.24*	15.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 68010  
Form R0418**

Mio-AuSable Schools  
1110 W 8TH ST  
MIO, MI 48647

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	164,004.48	793,746.60	793,746.60
2021-2022 Fixed Carry Forward	-19,407.68	-103,541.42	-162,682.40
Total Indirect Costs	183,412.16	897,288.02	956,429.00
2021-2022 Direct Costs	7,629,794.64	7,000,052.52	7,000,052.52
2023-2024 Rate	2.40*	12.82*	13.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,291,979.60	6,708,695.97	6,708,695.97
Indirect costs based on rate ** multiplied by actual direct costs	175,007.51	860,054.82	916,407.87
2023-2024 Actual Indirect Costs	167,001.21	750,284.84	750,284.84
2021-2022 Fixed Carry Forward	-19,407.68	-103,541.42	-162,682.40
Total Indirect Costs	186,408.89	853,826.26	912,967.24
Over/(Under) Recovery	-11,401.38	6,228.56	3,440.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	167,001.21	750,284.84	750,284.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,401.38	6,228.56	3,440.63
Total Projected Indirect 2025-2026 (Numerator)	178,402.59	744,056.28	746,844.21
Direct Costs	7,291,979.60	6,708,695.97	6,708,695.97
Rate for 2025-2026 **	2.45*	11.09*	11.13**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 68030  
Form R0418**

Fairview Area School District  
1879 E MILLER RD  
FAIRVIEW, MI 48621

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	198,528.93	496,062.14	496,062.14
2021-2022 Fixed Carry Forward	39,296.99	0.00	65,085.31
Total Indirect Costs	159,231.94	496,062.14	430,976.83
2021-2022 Direct Costs	3,665,907.84	3,368,374.63	3,368,374.63
2023-2024 Rate	4.34*	14.73*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,162,597.25	3,808,469.26	3,808,469.26
Indirect costs based on rate ** multiplied by actual direct costs	180,656.72	560,987.52	487,103.22
2023-2024 Actual Indirect Costs	243,210.82	597,338.81	597,338.81
2021-2022 Fixed Carry Forward	39,296.99	0.00	65,085.31
Total Indirect Costs	203,913.83	597,338.81	532,253.50
Over/(Under) Recovery	-23,257.11	-36,351.29	-45,150.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	243,210.82	597,338.81	597,338.81
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,257.11	-36,351.29	-45,150.28
Total Projected Indirect 2025-2026 (Numerator)	266,467.93	633,690.10	642,489.09
Direct Costs	4,162,597.25	3,808,469.26	3,808,469.26
Rate for 2025-2026 **	6.40*	16.64*	16.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 69020  
Form R0418**

Gaylord Community Schools  
615 S ELM AVE  
GAYLORD, MI 49735

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,012,999.14	3,383,425.90	3,383,425.90
2021-2022 Fixed Carry Forward	134,780.48	454,445.30	454,445.30
Total Indirect Costs	878,218.66	2,928,980.60	2,928,980.60
2021-2022 Direct Costs	35,519,196.63	33,148,769.87	33,148,769.87
2023-2024 Rate	2.47*	8.84*	8.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,819,405.34	36,280,766.50	36,280,766.50
Indirect costs based on rate ** multiplied by actual direct costs	983,539.31	3,207,219.76	3,207,219.76
2023-2024 Actual Indirect Costs	1,114,020.22	4,652,659.06	4,652,659.06
2021-2022 Fixed Carry Forward	134,780.48	454,445.30	454,445.30
Total Indirect Costs	979,239.74	4,198,213.76	4,198,213.76
Over/(Under) Recovery	4,299.57	-990,994.00	-990,994.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,114,020.22	4,652,659.06	4,652,659.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,299.57	-990,994.00	-990,994.00
Total Projected Indirect 2025-2026 (Numerator)	1,109,720.65	5,643,653.06	5,643,653.06
Direct Costs	39,819,405.34	36,280,766.50	36,280,766.50
Rate for 2025-2026 **	2.79*	15.56*	15.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 69030  
Form R0418**

Johannesburg-Lewiston Area Schools  
PO Box 69  
Johannesburg, MI 49751

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	280,635.37	881,164.35	881,164.35
2021-2022 Fixed Carry Forward	-41,231.68	-11,470.56	-11,557.17
Total Indirect Costs	321,867.05	892,634.91	892,721.52
2021-2022 Direct Costs	8,441,815.73	7,841,286.75	7,841,286.75
2023-2024 Rate	3.81*	11.38*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,767,470.45	9,010,506.43	9,010,506.43
Indirect costs based on rate ** multiplied by actual direct costs	372,140.62	1,025,395.63	1,025,395.63
2023-2024 Actual Indirect Costs	353,391.17	1,110,355.19	1,110,355.19
2021-2022 Fixed Carry Forward	-41,231.68	-11,470.56	-11,557.17
Total Indirect Costs	394,622.85	1,121,825.75	1,121,912.36
Over/(Under) Recovery	-22,482.23	-96,430.12	-96,516.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	353,391.17	1,110,355.19	1,110,355.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,482.23	-96,430.12	-96,516.73
Total Projected Indirect 2025-2026 (Numerator)	375,873.40	1,206,785.31	1,206,871.92
Direct Costs	9,767,470.45	9,010,506.43	9,010,506.43
Rate for 2025-2026 **	3.85*	13.39*	13.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 69040  
Form R0418**

Vanderbilt Area Schools  
947 DONOVAN ST  
VANDERBILT, MI 49795

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	92,959.82	270,294.80	270,294.80
2021-2022 Fixed Carry Forward	33,020.09	0.00	0.00
Total Indirect Costs	59,939.73	270,294.80	270,294.80
2021-2022 Direct Costs	1,509,506.89	1,332,171.91	1,332,171.91
2023-2024 Rate	3.97*	20.29*	20.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,924,356.62	1,717,972.58	1,717,972.58
Indirect costs based on rate ** multiplied by actual direct costs	76,396.96	257,695.89	348,576.64
2023-2024 Actual Indirect Costs	128,551.21	334,935.25	334,935.25
2021-2022 Fixed Carry Forward	33,020.09	0.00	0.00
Total Indirect Costs	95,531.12	334,935.25	334,935.25
Over/(Under) Recovery	-19,134.16	0.00	13,641.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	128,551.21	334,935.25	334,935.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-19,134.16	0.00	13,641.39
Total Projected Indirect 2025-2026 (Numerator)	147,685.37	334,935.25	321,293.86
Direct Costs	1,924,356.62	1,717,972.58	1,717,972.58
Rate for 2025-2026 **	7.67*	19.50*	18.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70000  
Form R0418**

Ottawa Area ISD  
13663 PORT SHELDON ST  
HOLLAND, MI 49424

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,895,834.27	13,423,815.58	13,423,815.58
2021-2022 Fixed Carry Forward	0.00	0.00	-570,046.66
Total Indirect Costs	9,895,834.27	13,423,815.58	13,993,862.24
2021-2022 Direct Costs	60,732,115.34	57,204,134.03	57,204,134.03
2023-2024 Rate	16.29*	23.47*	24.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	70,853,193.92	66,963,893.04	66,963,893.04
Indirect costs based on rate ** multiplied by actual direct costs	10,627,979.09	10,044,583.96	16,379,368.24
2023-2024 Actual Indirect Costs	11,878,221.97	15,767,522.85	15,767,522.85
2021-2022 Fixed Carry Forward	0.00	0.00	-570,046.66
Total Indirect Costs	11,878,221.97	15,767,522.85	16,337,569.51
Over/(Under) Recovery	0.00	0.00	41,798.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,878,221.97	15,767,522.85	15,767,522.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	41,798.73
Total Projected Indirect 2025-2026 (Numerator)	11,878,221.97	15,767,522.85	15,725,724.12
Direct Costs	70,853,193.92	66,963,893.04	66,963,893.04
Rate for 2025-2026 **	16.76*	23.55*	23.48**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70010  
Form R0418**

Grand Haven Area Public Schools  
1415 S BEECHTREE ST  
GRAND HAVEN, MI 49417

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,218,761.08	8,130,391.58	8,130,391.58
2021-2022 Fixed Carry Forward	-47,488.00	-22,297.28	-21,010.76
Total Indirect Costs	2,266,249.08	8,152,688.86	8,151,402.34
2021-2022 Direct Costs	78,239,055.72	72,144,189.22	72,144,189.22
2023-2024 Rate	2.90*	11.30*	11.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	89,536,928.34	82,206,639.69	82,206,639.69
Indirect costs based on rate ** multiplied by actual direct costs	2,596,570.92	9,289,350.28	9,289,350.28
2023-2024 Actual Indirect Costs	2,760,640.95	9,983,918.77	9,983,918.77
2021-2022 Fixed Carry Forward	-47,488.00	-22,297.28	-21,010.76
Total Indirect Costs	2,808,128.95	10,006,216.05	10,004,929.53
Over/(Under) Recovery	-211,558.03	-716,865.77	-715,579.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,760,640.95	9,983,918.77	9,983,918.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-211,558.03	-716,865.77	-715,579.25
Total Projected Indirect 2025-2026 (Numerator)	2,972,198.98	10,700,784.54	10,699,498.02
Direct Costs	89,536,928.34	82,206,639.69	82,206,639.69
Rate for 2025-2026 **	3.32*	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 2025-2026 Indirect Cost Rates  
School District 70020  
Form R0418**

Holland City School District  
320 W 24TH ST  
HOLLAND, MI 49423

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,092,126.77	5,222,988.67	5,222,988.67
2021-2022 Fixed Carry Forward	-74,276.60	0.00	618,362.26
Total Indirect Costs	1,166,403.37	5,222,988.67	4,604,626.41
2021-2022 Direct Costs	43,935,953.41	40,704,209.35	40,704,209.35
2023-2024 Rate	2.65*	12.83*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,588,700.39	52,927,739.18	52,927,739.18
Indirect costs based on rate ** multiplied by actual direct costs	1,526,100.56	6,790,628.94	5,986,127.30
2023-2024 Actual Indirect Costs	1,644,413.11	6,094,410.32	6,094,410.32
2021-2022 Fixed Carry Forward	-74,276.60	0.00	618,362.26
Total Indirect Costs	1,718,689.71	6,094,410.32	5,476,048.06
Over/(Under) Recovery	-192,589.15	696,218.62	510,079.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,644,413.11	6,094,410.32	6,094,410.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-192,589.15	696,218.62	510,079.24
Total Projected Indirect 2025-2026 (Numerator)	1,837,002.26	5,398,191.70	5,584,331.08
Direct Costs	57,588,700.39	52,927,739.18	52,927,739.18
Rate for 2025-2026 **	3.19*	10.20*	10.55**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70040  
Form R0418**

Allendale Public Schools  
10505 LEARNING LN  
ALLENDALE, MI 49401

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	752,757.24	4,264,066.85	4,264,066.85
2021-2022 Fixed Carry Forward	-167,868.64	-398,363.73	-400,687.98
Total Indirect Costs	920,625.88	4,662,430.58	4,664,754.83
2021-2022 Direct Costs	32,481,121.06	28,989,128.45	28,989,128.45
2023-2024 Rate	2.83*	16.08*	16.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,353,618.57	34,199,754.30	34,199,754.30
Indirect costs based on rate ** multiplied by actual direct costs	1,085,407.41	5,129,963.15	5,502,740.47
2023-2024 Actual Indirect Costs	1,075,617.24	5,254,396.89	5,254,396.89
2021-2022 Fixed Carry Forward	-167,868.64	-398,363.73	-400,687.98
Total Indirect Costs	1,243,485.88	5,652,760.62	5,655,084.87
Over/(Under) Recovery	-158,078.47	0.00	-152,344.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,075,617.24	5,254,396.89	5,254,396.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-158,078.47	0.00	-152,344.40
Total Projected Indirect 2025-2026 (Numerator)	1,233,695.71	5,254,396.89	5,406,741.29
Direct Costs	38,353,618.57	34,199,754.30	34,199,754.30
Rate for 2025-2026 **	3.22*	15.36*	15.81**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70070  
Form R0418**

West Ottawa Public School District  
1138 136TH AVE  
HOLLAND, MI 49424

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,406,749.52	9,024,606.59	9,024,606.59
2021-2022 Fixed Carry Forward	-154,485.47	-757,687.11	-760,373.26
Total Indirect Costs	1,561,234.99	9,782,293.70	9,784,979.85
2021-2022 Direct Costs	85,658,252.42	77,750,856.77	77,750,856.77
2023-2024 Rate	1.82*	12.58*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	97,376,393.73	88,656,793.64	88,656,793.64
Indirect costs based on rate ** multiplied by actual direct costs	1,772,250.37	11,153,024.64	11,161,890.32
2023-2024 Actual Indirect Costs	1,701,627.53	10,090,602.70	10,090,602.70
2021-2022 Fixed Carry Forward	-154,485.47	-757,687.11	-760,373.26
Total Indirect Costs	1,856,113.00	10,848,289.81	10,850,975.96
Over/(Under) Recovery	-83,862.63	304,734.83	310,914.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,701,627.53	10,090,602.70	10,090,602.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-83,862.63	304,734.83	310,914.36
Total Projected Indirect 2025-2026 (Numerator)	1,785,490.16	9,785,867.87	9,779,688.34
Direct Costs	97,376,393.73	88,656,793.64	88,656,793.64
Rate for 2025-2026 **	1.83*	11.04*	11.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70120  
Form R0418**

Coopersville Area Public School District  
198 EAST ST  
COOPERSVILLE, MI 49404

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	868,788.96	3,785,355.92	3,785,355.92
2021-2022 Fixed Carry Forward	-60,030.85	-396,301.58	-394,843.47
Total Indirect Costs	928,819.81	4,181,657.50	4,180,199.39
2021-2022 Direct Costs	29,644,935.57	26,821,379.85	26,821,379.85
2023-2024 Rate	3.13*	15.59*	15.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,446,758.42	32,597,302.45	32,597,302.45
Indirect costs based on rate ** multiplied by actual direct costs	1,109,483.54	4,889,595.37	5,081,919.45
2023-2024 Actual Indirect Costs	1,221,876.68	4,165,418.89	4,165,418.89
2021-2022 Fixed Carry Forward	-60,030.85	-396,301.58	-394,843.47
Total Indirect Costs	1,281,907.53	4,561,720.47	4,560,262.36
Over/(Under) Recovery	-172,423.99	0.00	521,657.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,221,876.68	4,165,418.89	4,165,418.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-172,423.99	0.00	521,657.09
Total Projected Indirect 2025-2026 (Numerator)	1,394,300.67	4,165,418.89	3,643,761.80
Direct Costs	35,446,758.42	32,597,302.45	32,597,302.45
Rate for 2025-2026 **	3.93*	12.78*	11.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70175  
Form R0418**

Jenison Public Schools  
8375 20TH AVE  
JENISON, MI 49428

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,590,932.62	6,114,559.77	6,114,559.77
2021-2022 Fixed Carry Forward	-51,367.95	-313,513.28	-313,513.28
Total Indirect Costs	1,642,300.57	6,428,073.05	6,428,073.05
2021-2022 Direct Costs	69,394,515.80	64,639,639.65	64,639,639.65
2023-2024 Rate	2.37*	9.94*	9.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	81,973,587.72	75,839,748.07	75,839,748.07
Indirect costs based on rate ** multiplied by actual direct costs	1,942,774.03	7,538,470.96	7,538,470.96
2023-2024 Actual Indirect Costs	1,727,344.07	7,607,804.72	7,607,804.72
2021-2022 Fixed Carry Forward	-51,367.95	-313,513.28	-313,513.28
Total Indirect Costs	1,778,712.02	7,921,318.00	7,921,318.00
Over/(Under) Recovery	164,062.01	-382,847.04	-382,847.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,727,344.07	7,607,804.72	7,607,804.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	164,062.01	-382,847.04	-382,847.04
Total Projected Indirect 2025-2026 (Numerator)	1,563,282.06	7,990,651.76	7,990,651.76
Direct Costs	81,973,587.72	75,839,748.07	75,839,748.07
Rate for 2025-2026 **	1.91*	10.54*	10.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70190  
Form R0418**

Hudsonville Public School District  
3886 VAN BUREN ST  
HUDSONVILLE, MI 49426

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,528,781.24	9,755,112.23	9,755,112.23
2021-2022 Fixed Carry Forward	-93,314.24	-645,213.83	-641,536.40
Total Indirect Costs	2,622,095.48	10,400,326.06	10,396,648.63
2021-2022 Direct Costs	86,793,077.43	79,299,889.44	79,299,889.44
2023-2024 Rate	3.02*	13.12*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	101,899,294.88	93,025,589.18	93,025,589.18
Indirect costs based on rate ** multiplied by actual direct costs	3,077,358.71	12,204,957.30	12,195,654.74
2023-2024 Actual Indirect Costs	2,682,572.40	11,258,475.10	11,258,475.10
2021-2022 Fixed Carry Forward	-93,314.24	-645,213.83	-641,536.40
Total Indirect Costs	2,775,886.64	11,903,688.93	11,900,011.50
Over/(Under) Recovery	301,472.07	301,268.37	295,643.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,682,572.40	11,258,475.10	11,258,475.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	301,472.07	301,268.37	295,643.24
Total Projected Indirect 2025-2026 (Numerator)	2,381,100.33	10,957,206.73	10,962,831.86
Direct Costs	101,899,294.88	93,025,589.18	93,025,589.18
Rate for 2025-2026 **	2.34*	11.78*	11.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70300  
Form R0418**

Spring Lake Public Schools  
345 HAMMOND ST  
SPRING LAKE, MI 49456

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	837,986.77	3,421,539.13	3,421,539.13
2021-2022 Fixed Carry Forward	-230,286.58	-658,068.23	-658,371.46
Total Indirect Costs	1,068,273.35	4,079,607.36	4,079,910.59
2021-2022 Direct Costs	29,157,853.86	27,353,709.95	27,353,709.95
2023-2024 Rate	3.66*	14.91*	14.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	33,702,033.87	31,498,610.85	31,498,610.85
Indirect costs based on rate ** multiplied by actual direct costs	1,233,494.44	4,696,442.88	4,699,592.74
2023-2024 Actual Indirect Costs	833,001.25	4,010,706.90	4,010,706.90
2021-2022 Fixed Carry Forward	-230,286.58	-658,068.23	-658,371.46
Total Indirect Costs	1,063,287.83	4,668,775.13	4,669,078.36
Over/(Under) Recovery	170,206.61	27,667.75	30,514.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	833,001.25	4,010,706.90	4,010,706.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	170,206.61	27,667.75	30,514.38
Total Projected Indirect 2025-2026 (Numerator)	662,794.64	3,983,039.15	3,980,192.52
Direct Costs	33,702,033.87	31,498,610.85	31,498,610.85
Rate for 2025-2026 **	1.97*	12.65*	12.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70350  
Form R0418**

Zeeland Public Schools  
P.O. Box 110  
Zeeland, MI 49464

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,994,490.08	8,577,730.70	8,577,730.70
2021-2022 Fixed Carry Forward	101,939.39	-59,089.37	-58,586.49
Total Indirect Costs	1,892,550.69	8,636,820.07	8,636,317.19
2021-2022 Direct Costs	83,554,661.49	76,744,881.87	76,744,881.87
2023-2024 Rate	2.27*	11.25*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	95,601,946.59	88,260,445.52	88,260,445.52
Indirect costs based on rate ** multiplied by actual direct costs	2,170,164.19	9,929,300.12	9,929,300.12
2023-2024 Actual Indirect Costs	2,065,427.73	9,139,540.80	9,139,540.80
2021-2022 Fixed Carry Forward	101,939.39	-59,089.37	-58,586.49
Total Indirect Costs	1,963,488.34	9,198,630.17	9,198,127.29
Over/(Under) Recovery	206,675.85	730,669.95	731,172.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,065,427.73	9,139,540.80	9,139,540.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	206,675.85	730,669.95	731,172.83
Total Projected Indirect 2025-2026 (Numerator)	1,858,751.88	8,408,870.85	8,408,367.97
Direct Costs	95,601,946.59	88,260,445.52	88,260,445.52
Rate for 2025-2026 **	1.94*	9.53*	9.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70901  
Form R0418**

Walden Green Montessori  
17339 ROOSEVELT RD  
SPRING LAKE, MI 49456

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	50,057.00	209,122.00	209,122.00
2021-2022 Fixed Carry Forward	557.42	-20,434.57	-20,085.81
Total Indirect Costs	49,499.58	229,556.57	229,207.81
2021-2022 Direct Costs	1,947,960.00	1,788,895.00	1,788,895.00
2023-2024 Rate	2.54*	12.83*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,108,574.46	1,949,996.76	1,949,996.76
Indirect costs based on rate ** multiplied by actual direct costs	53,557.79	250,184.58	249,794.58
2023-2024 Actual Indirect Costs	52,206.53	210,784.23	210,784.23
2021-2022 Fixed Carry Forward	557.42	-20,434.57	-20,085.81
Total Indirect Costs	51,649.11	231,218.80	230,870.04
Over/(Under) Recovery	1,908.68	18,965.78	18,924.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	52,206.53	210,784.23	210,784.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,908.68	18,965.78	18,924.54
Total Projected Indirect 2025-2026 (Numerator)	50,297.85	191,818.45	191,859.69
Direct Costs	2,108,574.46	1,949,996.76	1,949,996.76
Rate for 2025-2026 **	2.39*	9.84*	9.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70902  
Form R0418**

West MI Academy of Arts and Academics  
17350 HAZEL ST  
SPRING LAKE, MI 49456

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	132,712.00	457,875.00	457,875.00
2021-2022 Fixed Carry Forward	1,542.02	-58,581.45	-58,581.45
Total Indirect Costs	131,169.98	516,456.45	516,456.45
2021-2022 Direct Costs	4,469,874.00	4,144,711.00	4,144,711.00
2023-2024 Rate	2.93*	12.46*	12.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,373,729.00	5,006,042.00	5,006,042.00
Indirect costs based on rate ** multiplied by actual direct costs	157,450.26	623,752.83	623,752.83
2023-2024 Actual Indirect Costs	170,260.00	537,947.00	537,947.00
2021-2022 Fixed Carry Forward	1,542.02	-58,581.45	-58,581.45
Total Indirect Costs	168,717.98	596,528.45	596,528.45
Over/(Under) Recovery	-11,267.72	27,224.38	27,224.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	170,260.00	537,947.00	537,947.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,267.72	27,224.38	27,224.38
Total Projected Indirect 2025-2026 (Numerator)	181,527.72	510,722.62	510,722.62
Direct Costs	5,373,729.00	5,006,042.00	5,006,042.00
Rate for 2025-2026 **	3.38*	10.20*	10.20**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70904  
Form R0418**

Black River Public School  
491 COLUMBIA AVE  
HOLLAND, MI 49423

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	346,234.12	1,042,187.05	1,042,187.05
2021-2022 Fixed Carry Forward	53,051.17	99,610.67	100,074.38
Total Indirect Costs	293,182.95	942,576.38	942,112.67
2021-2022 Direct Costs	9,404,678.25	8,708,725.32	8,708,725.32
2023-2024 Rate	3.12*	10.82*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,615,829.17	9,641,967.87	9,641,967.87
Indirect costs based on rate ** multiplied by actual direct costs	331,213.87	1,043,260.92	1,043,260.92
2023-2024 Actual Indirect Costs	461,100.49	1,434,961.79	1,434,961.79
2021-2022 Fixed Carry Forward	53,051.17	99,610.67	100,074.38
Total Indirect Costs	408,049.32	1,335,351.12	1,334,887.41
Over/(Under) Recovery	-76,835.45	-292,090.20	-291,626.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	461,100.49	1,434,961.79	1,434,961.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-76,835.45	-292,090.20	-291,626.49
Total Projected Indirect 2025-2026 (Numerator)	537,935.94	1,727,051.99	1,726,588.28
Direct Costs	10,615,829.17	9,641,967.87	9,641,967.87
Rate for 2025-2026 **	5.07*	17.91*	17.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70905  
Form R0418**

Vanderbilt Charter Academy  
301 W 16TH ST  
HOLLAND, MI 49423

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	212,456.00	1,125,050.00	1,125,050.00
2021-2022 Fixed Carry Forward	11,819.77	0.00	0.00
Total Indirect Costs	200,636.23	1,125,050.00	1,125,050.00
2021-2022 Direct Costs	5,656,191.00	4,743,597.00	4,743,597.00
2023-2024 Rate	3.55*	23.72*	23.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,946,525.00	5,016,188.00	5,016,188.00
Indirect costs based on rate ** multiplied by actual direct costs	211,101.64	752,428.20	1,189,839.79
2023-2024 Actual Indirect Costs	148,965.00	1,079,302.00	1,079,302.00
2021-2022 Fixed Carry Forward	11,819.77	0.00	0.00
Total Indirect Costs	137,145.23	1,079,302.00	1,079,302.00
Over/(Under) Recovery	73,956.41	0.00	110,537.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	148,965.00	1,079,302.00	1,079,302.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	73,956.41	0.00	110,537.79
Total Projected Indirect 2025-2026 (Numerator)	75,008.59	1,079,302.00	968,764.21
Direct Costs	5,946,525.00	5,016,188.00	5,016,188.00
Rate for 2025-2026 **	1.26*	21.52*	19.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70906  
Form R0418**

Eagle Crest Charter Academy  
11950 RILEY ST  
HOLLAND, MI 49424

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	433,429.00	1,543,808.00	1,543,808.00
2021-2022 Fixed Carry Forward	53,327.04	0.00	0.00
Total Indirect Costs	380,101.96	1,543,808.00	1,543,808.00
2021-2022 Direct Costs	7,137,890.00	6,027,511.00	6,027,511.00
2023-2024 Rate	5.33*	25.61*	25.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,821,772.00	6,608,699.00	6,608,699.00
Indirect costs based on rate ** multiplied by actual direct costs	416,900.45	991,304.85	1,652,174.75
2023-2024 Actual Indirect Costs	247,728.00	1,460,801.00	1,460,801.00
2021-2022 Fixed Carry Forward	53,327.04	0.00	0.00
Total Indirect Costs	194,400.96	1,460,801.00	1,460,801.00
Over/(Under) Recovery	222,499.49	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	247,728.00	1,460,801.00	1,460,801.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	222,499.49	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	25,228.51	1,460,801.00	1,460,801.00
Direct Costs	7,821,772.00	6,608,699.00	6,608,699.00
Rate for 2025-2026 **	0.32*	22.10*	22.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70908  
Form R0418**

Innocademy  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	68,280.10	282,826.10	282,826.10
2021-2022 Fixed Carry Forward	2,174.88	0.00	397,754.55
Total Indirect Costs	66,105.22	282,826.10	-114,928.45
2021-2022 Direct Costs	3,053,847.83	2,839,301.83	2,839,301.83
2023-2024 Rate	2.16*	9.96*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,281,313.15	3,034,078.25	3,034,078.25
Indirect costs based on rate ** multiplied by actual direct costs	70,876.36	302,194.19	0.00
2023-2024 Actual Indirect Costs	100,642.15	347,877.05	347,877.05
2021-2022 Fixed Carry Forward	2,174.88	0.00	397,754.55
Total Indirect Costs	98,467.27	347,877.05	-49,877.50
Over/(Under) Recovery	-27,590.91	-45,682.86	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	100,642.15	347,877.05	347,877.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,590.91	-45,682.86	0.00
Total Projected Indirect 2025-2026 (Numerator)	128,233.06	393,559.91	347,877.05
Direct Costs	3,281,313.15	3,034,078.25	3,034,078.25
Rate for 2025-2026 **	3.91*	12.97*	11.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 70909  
Form R0418**

ICademy Global  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	192,731.79	306,963.06	306,963.06
2021-2022 Fixed Carry Forward	-4,673.95	0.00	239,182.37
Total Indirect Costs	197,405.74	306,963.06	67,780.69
2021-2022 Direct Costs	2,790,103.07	2,675,871.80	2,675,871.80
2023-2024 Rate	7.08*	11.47*	2.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,980,805.29	2,476,237.32	2,476,237.32
Indirect costs based on rate ** multiplied by actual direct costs	211,041.01	284,024.42	62,648.80
2023-2024 Actual Indirect Costs	138,575.62	643,143.59	643,143.59
2021-2022 Fixed Carry Forward	-4,673.95	0.00	239,182.37
Total Indirect Costs	143,249.57	643,143.59	403,961.22
Over/(Under) Recovery	67,791.44	-359,119.17	-341,312.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	138,575.62	643,143.59	643,143.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	67,791.44	-359,119.17	-341,312.42
Total Projected Indirect 2025-2026 (Numerator)	70,784.18	1,002,262.76	984,456.01
Direct Costs	2,980,805.29	2,476,237.32	2,476,237.32
Rate for 2025-2026 **	2.37*	40.48*	39.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 71050  
Form R0418**

Onaway Area Community School District  
4549 M 33  
ONAWAY, MI 49765

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	246,307.33	781,918.21	781,918.21
2021-2022 Fixed Carry Forward	16,782.62	106,935.65	106,777.38
Total Indirect Costs	229,524.71	674,982.56	675,140.83
2021-2022 Direct Costs	7,244,943.79	6,709,332.91	6,709,332.91
2023-2024 Rate	3.17*	10.06*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,823,252.28	7,219,812.19	7,219,812.19
Indirect costs based on rate ** multiplied by actual direct costs	247,997.10	726,313.11	726,313.11
2023-2024 Actual Indirect Costs	291,307.66	894,747.75	894,747.75
2021-2022 Fixed Carry Forward	16,782.62	106,935.65	106,777.38
Total Indirect Costs	274,525.04	787,812.10	787,970.37
Over/(Under) Recovery	-26,527.94	-61,498.99	-61,657.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	291,307.66	894,747.75	894,747.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,527.94	-61,498.99	-61,657.26
Total Projected Indirect 2025-2026 (Numerator)	317,835.60	956,246.74	956,405.01
Direct Costs	7,823,252.28	7,219,812.19	7,219,812.19
Rate for 2025-2026 **	4.06*	13.24*	13.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 71060  
Form R0418**

Posen Consolidated School District No. 9  
P.O. Box 187  
Posen, MI 49776

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	86,988.33	339,863.25	339,863.25
2021-2022 Fixed Carry Forward	9,300.97	-54,087.14	-56,479.55
Total Indirect Costs	77,687.36	393,950.39	396,342.80
2021-2022 Direct Costs	2,427,731.13	2,174,856.21	2,174,856.21
2023-2024 Rate	3.20*	18.11*	18.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,870,500.23	2,581,789.77	2,581,789.77
Indirect costs based on rate ** multiplied by actual direct costs	91,856.01	387,268.47	470,402.10
2023-2024 Actual Indirect Costs	80,999.72	369,710.18	369,710.18
2021-2022 Fixed Carry Forward	9,300.97	-54,087.14	-56,479.55
Total Indirect Costs	71,698.75	423,797.32	426,189.73
Over/(Under) Recovery	20,157.26	0.00	44,212.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	80,999.72	369,710.18	369,710.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	20,157.26	0.00	44,212.37
Total Projected Indirect 2025-2026 (Numerator)	60,842.46	369,710.18	325,497.81
Direct Costs	2,870,500.23	2,581,789.77	2,581,789.77
Rate for 2025-2026 **	2.12*	14.32*	12.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 71080  
Form R0418**

Rogers City Area Schools  
1033 W HURON AVE STE B  
ROGERS CITY, MI 49779

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	202,463.03	847,547.46	847,547.46
2021-2022 Fixed Carry Forward	-27,888.74	-116,213.31	-116,387.53
Total Indirect Costs	230,351.77	963,760.77	963,934.99
2021-2022 Direct Costs	6,131,838.88	5,486,754.45	5,486,754.45
2023-2024 Rate	3.76*	17.57*	17.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,535,065.52	5,693,770.65	5,693,770.65
Indirect costs based on rate ** multiplied by actual direct costs	245,718.46	854,065.60	1,000,395.50
2023-2024 Actual Indirect Costs	253,672.66	1,094,967.53	1,094,967.53
2021-2022 Fixed Carry Forward	-27,888.74	-116,213.31	-116,387.53
Total Indirect Costs	281,561.40	1,211,180.84	1,211,355.06
Over/(Under) Recovery	-35,842.94	0.00	-210,959.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	253,672.66	1,094,967.53	1,094,967.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,842.94	0.00	-210,959.56
Total Projected Indirect 2025-2026 (Numerator)	289,515.60	1,094,967.53	1,305,927.09
Direct Costs	6,535,065.52	5,693,770.65	5,693,770.65
Rate for 2025-2026 **	4.43*	19.23*	22.94**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 71902  
Form R0418**

Presque Isle Academy  
P.O. Box 731  
ONAWAY, MI 49765

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	11,628.65	29,863.05	29,863.05
2021-2022 Fixed Carry Forward	2,365.21	0.00	6,234.24
Total Indirect Costs	9,263.44	29,863.05	23,628.81
2021-2022 Direct Costs	294,154.79	275,920.39	275,920.39
2023-2024 Rate	3.15*	10.82*	8.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	362,172.42	343,033.98	343,033.98
Indirect costs based on rate ** multiplied by actual direct costs	11,408.43	37,116.28	29,363.71
2023-2024 Actual Indirect Costs	11,971.17	31,109.61	31,109.61
2021-2022 Fixed Carry Forward	2,365.21	0.00	6,234.24
Total Indirect Costs	9,605.96	31,109.61	24,875.37
Over/(Under) Recovery	1,802.47	6,006.67	4,488.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,971.17	31,109.61	31,109.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,802.47	6,006.67	4,488.34
Total Projected Indirect 2025-2026 (Numerator)	10,168.70	25,102.94	26,621.27
Direct Costs	362,172.42	343,033.98	343,033.98
Rate for 2025-2026 **	2.81*	7.32*	7.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 72000  
Form R0418**

C.O.O.R. ISD  
11051 N CUT RD  
ROSCOMMON, MI 48653

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	225,829.00	585,155.45	585,155.45
2021-2022 Fixed Carry Forward	-40,398.05	-305,979.80	-305,979.80
Total Indirect Costs	266,227.05	891,135.25	891,135.25
2021-2022 Direct Costs	9,412,738.58	9,053,412.13	9,053,412.13
2023-2024 Rate	2.83*	9.84*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,617,715.24	11,185,696.26	11,185,696.26
Indirect costs based on rate ** multiplied by actual direct costs	328,781.34	1,100,672.51	1,100,672.51
2023-2024 Actual Indirect Costs	702,923.34	1,134,942.32	1,134,942.32
2021-2022 Fixed Carry Forward	-40,398.05	-305,979.80	-305,979.80
Total Indirect Costs	743,321.39	1,440,922.12	1,440,922.12
Over/(Under) Recovery	-414,540.05	-340,249.61	-340,249.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	702,923.34	1,134,942.32	1,134,942.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-414,540.05	-340,249.61	-340,249.61
Total Projected Indirect 2025-2026 (Numerator)	1,117,463.39	1,475,191.93	1,475,191.93
Direct Costs	11,617,715.24	11,185,696.26	11,185,696.26
Rate for 2025-2026 **	9.62*	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 2025-2026 Indirect Cost Rates  
School District 72010  
Form R0418**

Roscommon Area Public Schools  
299 W. Sunset  
Roscommon, MI 48653

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,648.48	1,740,844.69	1,740,844.69
2021-2022 Fixed Carry Forward	-5,717.61	0.00	-146,459.26
Total Indirect Costs	423,366.09	1,740,844.69	1,887,303.95
2021-2022 Direct Costs	11,447,659.29	10,124,463.08	10,124,463.08
2023-2024 Rate	3.70*	17.19*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,693,607.27	12,255,493.99	12,255,493.99
Indirect costs based on rate ** multiplied by actual direct costs	506,663.47	1,838,324.10	2,284,424.08
2023-2024 Actual Indirect Costs	532,115.45	1,970,228.73	1,970,228.73
2021-2022 Fixed Carry Forward	-5,717.61	0.00	-146,459.26
Total Indirect Costs	537,833.06	1,970,228.73	2,116,687.99
Over/(Under) Recovery	-31,169.59	0.00	167,736.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	532,115.45	1,970,228.73	1,970,228.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-31,169.59	0.00	167,736.09
Total Projected Indirect 2025-2026 (Numerator)	563,285.04	1,970,228.73	1,802,492.64
Direct Costs	13,693,607.27	12,255,493.99	12,255,493.99
Rate for 2025-2026 **	4.11*	16.08*	14.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 72020  
Form R0418**

Houghton Lake Community Schools  
4433 W HOUGHTON LAKE DR  
HOUGHTON LAKE, MI 48629

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	613,119.83	1,586,996.78	1,586,996.78
2021-2022 Fixed Carry Forward	-35,689.11	85,591.10	85,393.02
Total Indirect Costs	648,808.94	1,501,405.68	1,501,603.76
2021-2022 Direct Costs	13,679,141.30	12,705,264.35	12,705,264.35
2023-2024 Rate	4.74*	11.82*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,572,132.50	14,299,185.88	14,299,185.88
Indirect costs based on rate ** multiplied by actual direct costs	738,119.08	1,690,163.77	1,690,163.77
2023-2024 Actual Indirect Costs	684,844.15	1,957,790.77	1,957,790.77
2021-2022 Fixed Carry Forward	-35,689.11	85,591.10	85,393.02
Total Indirect Costs	720,533.26	1,872,199.67	1,872,397.75
Over/(Under) Recovery	17,585.82	-182,035.90	-182,233.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	684,844.15	1,957,790.77	1,957,790.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	17,585.82	-182,035.90	-182,233.98
Total Projected Indirect 2025-2026 (Numerator)	667,258.33	2,139,826.67	2,140,024.75
Direct Costs	15,572,132.50	14,299,185.88	14,299,185.88
Rate for 2025-2026 **	4.28*	14.96*	14.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 72901  
Form R0418**

Charlton Heston Academy  
1350 N SAINT HELEN RD  
SAINT HELEN, MI 48656

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	30,174.64	731,468.21	731,468.21
2021-2022 Fixed Carry Forward	51,181.32	100,576.46	100,576.46
Total Indirect Costs	-21,006.68	630,891.75	630,891.75
2021-2022 Direct Costs	9,987,000.61	9,285,707.04	9,285,707.04
2023-2024 Rate	0.00*	6.79*	6.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,868,712.83	9,168,399.97	9,168,399.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	622,534.36	622,534.36
2023-2024 Actual Indirect Costs	134,618.08	834,930.94	834,930.94
2021-2022 Fixed Carry Forward	51,181.32	100,576.46	100,576.46
Total Indirect Costs	83,436.76	734,354.48	734,354.48
Over/(Under) Recovery	51,181.32	-11,243.66	-11,243.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,618.08	834,930.94	834,930.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	51,181.32	-11,243.66	-11,243.66
Total Projected Indirect 2025-2026 (Numerator)	83,436.76	846,174.60	846,174.60
Direct Costs	9,868,712.83	9,168,399.97	9,168,399.97
Rate for 2025-2026 **	0.85*	9.23*	9.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73000  
Form R0418**

Saginaw ISD  
3933 BARNARD RD  
Saginaw, MI 48603

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,053,013.24	6,612,533.26	6,612,533.26
2021-2022 Fixed Carry Forward	618,882.24	-135,212.65	-136,763.13
Total Indirect Costs	3,434,131.00	6,747,745.91	6,749,296.39
2021-2022 Direct Costs	63,632,489.46	61,072,969.44	61,072,969.44
2023-2024 Rate	5.40*	11.05*	11.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	72,930,044.05	69,732,094.50	69,732,094.50
Indirect costs based on rate ** multiplied by actual direct costs	3,938,222.38	7,705,396.44	7,705,396.44
2023-2024 Actual Indirect Costs	4,779,014.04	7,976,963.59	7,976,963.59
2021-2022 Fixed Carry Forward	618,882.24	-135,212.65	-136,763.13
Total Indirect Costs	4,160,131.80	8,112,176.24	8,113,726.72
Over/(Under) Recovery	-221,909.42	-406,779.80	-408,330.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,779,014.04	7,976,963.59	7,976,963.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-221,909.42	-406,779.80	-408,330.28
Total Projected Indirect 2025-2026 (Numerator)	5,000,923.46	8,383,743.39	8,385,293.87
Direct Costs	72,930,044.05	69,732,094.50	69,732,094.50
Rate for 2025-2026 **	6.86*	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 2025-2026 Indirect Cost Rates  
School District 73010  
Form R0418**

Saginaw, School District of the City of  
550 MILLARD ST  
SAGINAW, MI 48607

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,317,511.33	10,501,902.23	10,501,902.23
2021-2022 Fixed Carry Forward	325,207.06	0.00	274,264.50
Total Indirect Costs	1,992,304.27	10,501,902.23	10,227,637.73
2021-2022 Direct Costs	69,518,542.84	65,214,048.54	65,214,048.54
2023-2024 Rate	2.87*	16.10*	15.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	96,676,658.47	88,009,228.43	88,009,228.43
Indirect costs based on rate ** multiplied by actual direct costs	2,774,620.10	13,201,384.26	13,799,847.02
2023-2024 Actual Indirect Costs	3,703,168.88	12,123,092.29	12,123,092.29
2021-2022 Fixed Carry Forward	325,207.06	0.00	274,264.50
Total Indirect Costs	3,377,961.82	12,123,092.29	11,848,827.79
Over/(Under) Recovery	-603,341.72	0.00	1,951,019.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,703,168.88	12,123,092.29	12,123,092.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-603,341.72	0.00	1,951,019.23
Total Projected Indirect 2025-2026 (Numerator)	4,306,510.60	12,123,092.29	10,172,073.06
Direct Costs	96,676,658.47	88,009,228.43	88,009,228.43
Rate for 2025-2026 **	4.45*	13.77*	11.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73030  
Form R0418**

Carrollton Public Schools  
3211 CARLA DR  
SAGINAW, MI 48604

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	763,825.53	2,597,489.47	2,597,489.47
2021-2022 Fixed Carry Forward	126,449.67	368,260.92	368,057.66
Total Indirect Costs	637,375.86	2,229,228.55	2,229,431.81
2021-2022 Direct Costs	26,562,497.93	24,728,833.99	24,728,833.99
2023-2024 Rate	2.40*	9.01*	9.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,569,985.73	29,379,464.81	29,379,464.81
Indirect costs based on rate ** multiplied by actual direct costs	757,679.66	2,647,089.78	2,650,027.73
2023-2024 Actual Indirect Costs	988,066.19	3,178,587.11	3,178,587.11
2021-2022 Fixed Carry Forward	126,449.67	368,260.92	368,057.66
Total Indirect Costs	861,616.52	2,810,326.19	2,810,529.45
Over/(Under) Recovery	22,512.80	-163,236.41	-160,501.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	988,066.19	3,178,587.11	3,178,587.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	22,512.80	-163,236.41	-160,501.72
Total Projected Indirect 2025-2026 (Numerator)	965,553.39	3,341,823.52	3,339,088.83
Direct Costs	31,569,985.73	29,379,464.81	29,379,464.81
Rate for 2025-2026 **	3.06*	11.37*	11.37**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73040  
Form R0418**

Saginaw Township Community Schools  
P.O. Box 6278  
Saginaw, MI 48608

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,416,947.62	5,320,511.22	5,320,511.22
2021-2022 Fixed Carry Forward	59,823.96	-270,284.92	-270,284.92
Total Indirect Costs	1,357,123.66	5,590,796.14	5,590,796.14
2021-2022 Direct Costs	54,819,040.31	50,740,086.50	50,740,086.50
2023-2024 Rate	2.48*	11.02*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	61,654,503.88	57,052,689.10	57,052,689.10
Indirect costs based on rate ** multiplied by actual direct costs	1,529,031.70	6,287,206.34	6,287,206.34
2023-2024 Actual Indirect Costs	1,745,271.78	6,163,979.09	6,163,979.09
2021-2022 Fixed Carry Forward	59,823.96	-270,284.92	-270,284.92
Total Indirect Costs	1,685,447.82	6,434,264.01	6,434,264.01
Over/(Under) Recovery	-156,416.12	-147,057.67	-147,057.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,745,271.78	6,163,979.09	6,163,979.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-156,416.12	-147,057.67	-147,057.67
Total Projected Indirect 2025-2026 (Numerator)	1,901,687.90	6,311,036.76	6,311,036.76
Direct Costs	61,654,503.88	57,052,689.10	57,052,689.10
Rate for 2025-2026 **	3.08*	11.06*	11.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73110  
Form R0418**

Chesaning Union Schools  
850 N 4TH ST  
CHESANING, MI 48616

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	436,745.43	1,926,812.38	1,926,812.38
2021-2022 Fixed Carry Forward	-36,253.58	-37,364.59	-37,364.59
Total Indirect Costs	472,999.01	1,964,176.97	1,964,176.97
2021-2022 Direct Costs	16,878,830.27	15,388,763.32	15,388,763.32
2023-2024 Rate	2.80*	12.76*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,182,628.55	16,485,751.04	16,485,751.04
Indirect costs based on rate ** multiplied by actual direct costs	509,113.60	2,103,581.83	2,103,581.83
2023-2024 Actual Indirect Costs	460,767.96	2,157,645.47	2,157,645.47
2021-2022 Fixed Carry Forward	-36,253.58	-37,364.59	-37,364.59
Total Indirect Costs	497,021.54	2,195,010.06	2,195,010.06
Over/(Under) Recovery	12,092.06	-91,428.23	-91,428.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	460,767.96	2,157,645.47	2,157,645.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,092.06	-91,428.23	-91,428.23
Total Projected Indirect 2025-2026 (Numerator)	448,675.90	2,249,073.70	2,249,073.70
Direct Costs	18,182,628.55	16,485,751.04	16,485,751.04
Rate for 2025-2026 **	2.47*	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 2025-2026 Indirect Cost Rates  
School District 73170  
Form R0418**

Birch Run Area Schools  
12450 CHURCH ST STE 2  
BIRCH RUN, MI 48415

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	496,643.32	2,825,387.19	2,825,387.19
2021-2022 Fixed Carry Forward	64,101.58	-933,129.26	-932,627.29
Total Indirect Costs	432,541.74	3,758,516.45	3,758,014.48
2021-2022 Direct Costs	21,172,872.48	18,844,128.61	18,844,128.61
2023-2024 Rate	2.04*	19.95*	19.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,010,483.07	21,312,796.64	21,312,796.64
Indirect costs based on rate ** multiplied by actual direct costs	469,413.85	3,196,919.50	4,249,771.65
2023-2024 Actual Indirect Costs	668,444.82	2,366,131.25	2,366,131.25
2021-2022 Fixed Carry Forward	64,101.58	-933,129.26	-932,627.29
Total Indirect Costs	604,343.24	3,299,260.51	3,298,758.54
Over/(Under) Recovery	-134,929.39	0.00	951,013.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	668,444.82	2,366,131.25	2,366,131.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-134,929.39	0.00	951,013.11
Total Projected Indirect 2025-2026 (Numerator)	803,374.21	2,366,131.25	1,415,118.14
Direct Costs	23,010,483.07	21,312,796.64	21,312,796.64
Rate for 2025-2026 **	3.49*	11.10*	6.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73180  
Form R0418**

Bridgeport-Spaulding Community School District  
4691 BEARCAT BLVD  
BRIDGEPORT, MI 48722

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	740,292.67	3,674,253.51	3,674,253.51
2021-2022 Fixed Carry Forward	-220,452.36	0.00	-719,552.15
Total Indirect Costs	960,745.03	3,674,253.51	4,393,805.66
2021-2022 Direct Costs	18,253,497.87	15,319,537.03	15,319,537.03
2023-2024 Rate	5.26*	23.98*	28.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,137,264.88	17,404,102.64	17,404,102.64
Indirect costs based on rate ** multiplied by actual direct costs	1,059,220.13	2,610,615.40	4,351,025.66
2023-2024 Actual Indirect Costs	654,000.16	3,387,162.40	3,387,162.40
2021-2022 Fixed Carry Forward	-220,452.36	0.00	-719,552.15
Total Indirect Costs	874,452.52	3,387,162.40	4,106,714.55
Over/(Under) Recovery	184,767.61	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	654,000.16	3,387,162.40	3,387,162.40
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	184,767.61	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	469,232.55	3,387,162.40	3,387,162.40
Direct Costs	20,137,264.88	17,404,102.64	17,404,102.64
Rate for 2025-2026 **	2.33*	19.46*	19.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73190  
Form R0418**

Frankenmuth School District  
525 E GENESEE ST  
FRANKENMUTH, MI 48734

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	822,952.30	2,624,128.73	2,624,128.73
2021-2022 Fixed Carry Forward	-91,400.49	0.00	-355,449.34
Total Indirect Costs	914,352.79	2,624,128.73	2,979,578.07
2021-2022 Direct Costs	15,836,977.01	14,035,800.58	14,035,800.58
2023-2024 Rate	5.77*	18.70*	21.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,699,731.35	15,528,783.21	15,528,783.21
Indirect costs based on rate ** multiplied by actual direct costs	1,021,274.50	2,329,317.48	3,296,760.68
2023-2024 Actual Indirect Costs	1,067,059.71	3,238,007.85	3,238,007.85
2021-2022 Fixed Carry Forward	-91,400.49	0.00	-355,449.34
Total Indirect Costs	1,158,460.20	3,238,007.85	3,593,457.19
Over/(Under) Recovery	-137,185.70	0.00	-296,696.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,067,059.71	3,238,007.85	3,238,007.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-137,185.70	0.00	-296,696.51
Total Projected Indirect 2025-2026 (Numerator)	1,204,245.41	3,238,007.85	3,534,704.36
Direct Costs	17,699,731.35	15,528,783.21	15,528,783.21
Rate for 2025-2026 **	6.80*	20.85*	22.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73200  
Form R0418**

Freeland Community School District  
710 POWLEY DR  
FREELAND, MI 48623

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	661,173.16	2,474,734.04	2,474,734.04
2021-2022 Fixed Carry Forward	73,178.09	-11,414.74	-70,417.28
Total Indirect Costs	587,995.07	2,486,148.78	2,545,151.32
2021-2022 Direct Costs	21,938,718.55	20,125,157.67	20,125,157.67
2023-2024 Rate	2.68*	12.35*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,485,525.40	22,545,834.50	22,545,834.50
Indirect costs based on rate ** multiplied by actual direct costs	656,212.08	2,784,410.56	2,852,048.06
2023-2024 Actual Indirect Costs	734,714.47	2,674,405.37	2,674,405.37
2021-2022 Fixed Carry Forward	73,178.09	-11,414.74	-70,417.28
Total Indirect Costs	661,536.38	2,685,820.11	2,744,822.65
Over/(Under) Recovery	-5,324.30	98,590.45	107,225.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	734,714.47	2,674,405.37	2,674,405.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,324.30	98,590.45	107,225.41
Total Projected Indirect 2025-2026 (Numerator)	740,038.77	2,575,814.92	2,567,179.96
Direct Costs	24,485,525.40	22,545,834.50	22,545,834.50
Rate for 2025-2026 **	3.02*	11.42*	11.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73210  
Form R0418**

Hemlock Public School District  
PO Box 260  
Hemlock, MI 48626

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	563,884.28	1,940,002.50	1,940,002.50
2021-2022 Fixed Carry Forward	36,042.35	0.00	-53,015.91
Total Indirect Costs	527,841.93	1,940,002.50	1,993,018.41
2021-2022 Direct Costs	13,640,245.24	12,264,127.02	12,264,127.02
2023-2024 Rate	3.87*	15.82*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,688,520.31	12,964,982.62	12,964,982.62
Indirect costs based on rate ** multiplied by actual direct costs	568,445.74	1,944,747.39	2,106,809.68
2023-2024 Actual Indirect Costs	931,949.86	2,655,487.55	2,655,487.55
2021-2022 Fixed Carry Forward	36,042.35	0.00	-53,015.91
Total Indirect Costs	895,907.51	2,655,487.55	2,708,503.46
Over/(Under) Recovery	-327,461.77	0.00	-601,693.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	931,949.86	2,655,487.55	2,655,487.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-327,461.77	0.00	-601,693.78
Total Projected Indirect 2025-2026 (Numerator)	1,259,411.63	2,655,487.55	3,257,181.33
Direct Costs	14,688,520.31	12,964,982.62	12,964,982.62
Rate for 2025-2026 **	8.57*	20.48*	25.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73230  
Form R0418**

Merrill Community Schools  
755 W ALICE ST  
MERRILL, MI 48637

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	147,556.24	849,127.16	849,127.16
2021-2022 Fixed Carry Forward	25,977.75	0.00	154,103.38
Total Indirect Costs	121,578.49	849,127.16	695,023.78
2021-2022 Direct Costs	6,900,544.61	6,198,973.69	6,198,973.69
2023-2024 Rate	1.76*	13.70*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,061,175.25	7,248,752.93	7,248,752.93
Indirect costs based on rate ** multiplied by actual direct costs	141,876.68	993,079.15	812,585.20
2023-2024 Actual Indirect Costs	192,415.38	1,004,837.70	1,004,837.70
2021-2022 Fixed Carry Forward	25,977.75	0.00	154,103.38
Total Indirect Costs	166,437.63	1,004,837.70	850,734.32
Over/(Under) Recovery	-24,560.95	-11,758.55	-38,149.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	192,415.38	1,004,837.70	1,004,837.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-24,560.95	-11,758.55	-38,149.12
Total Projected Indirect 2025-2026 (Numerator)	216,976.33	1,016,596.25	1,042,986.82
Direct Costs	8,061,175.25	7,248,752.93	7,248,752.93
Rate for 2025-2026 **	2.69*	14.02*	14.39**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73240  
Form R0418**

St. Charles Community Schools  
891 W WALNUT ST  
SAINT CHARLES, MI 48655

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	446,458.48	1,274,871.49	1,274,871.49
2021-2022 Fixed Carry Forward	28,884.85	-12,611.43	-12,611.43
Total Indirect Costs	417,573.63	1,287,482.92	1,287,482.92
2021-2022 Direct Costs	10,190,738.50	9,362,325.49	9,362,325.49
2023-2024 Rate	4.10*	13.75*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,148,134.35	9,295,014.34	9,295,014.34
Indirect costs based on rate ** multiplied by actual direct costs	416,073.51	1,278,064.47	1,278,064.47
2023-2024 Actual Indirect Costs	442,592.88	1,295,712.89	1,295,712.89
2021-2022 Fixed Carry Forward	28,884.85	-12,611.43	-12,611.43
Total Indirect Costs	413,708.03	1,308,324.32	1,308,324.32
Over/(Under) Recovery	2,365.48	-30,259.85	-30,259.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	442,592.88	1,295,712.89	1,295,712.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,365.48	-30,259.85	-30,259.85
Total Projected Indirect 2025-2026 (Numerator)	440,227.40	1,325,972.74	1,325,972.74
Direct Costs	10,148,134.35	9,295,014.34	9,295,014.34
Rate for 2025-2026 **	4.34*	14.27*	14.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73255  
Form R0418**

Swan Valley School District  
8380 OHERN RD  
SAGINAW, MI 48609

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	618,250.79	2,331,946.24	2,331,946.24
2021-2022 Fixed Carry Forward	70,902.35	104,703.47	104,882.63
Total Indirect Costs	547,348.44	2,227,242.77	2,227,063.61
2021-2022 Direct Costs	19,793,074.85	18,079,379.40	18,079,379.40
2023-2024 Rate	2.77*	12.32*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	22,701,196.24	20,549,886.92	20,549,886.92
Indirect costs based on rate ** multiplied by actual direct costs	628,823.14	2,531,746.07	2,531,746.07
2023-2024 Actual Indirect Costs	672,070.41	2,823,379.73	2,823,379.73
2021-2022 Fixed Carry Forward	70,902.35	104,703.47	104,882.63
Total Indirect Costs	601,168.06	2,718,676.26	2,718,497.10
Over/(Under) Recovery	27,655.08	-186,930.19	-186,751.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	672,070.41	2,823,379.73	2,823,379.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	27,655.08	-186,930.19	-186,751.03
Total Projected Indirect 2025-2026 (Numerator)	644,415.33	3,010,309.92	3,010,130.76
Direct Costs	22,701,196.24	20,549,886.92	20,549,886.92
Rate for 2025-2026 **	2.84*	14.65*	14.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73900  
Form R0418**

Saginaw Covenant Academy  
508 S WASHINGTON AVE  
SAGINAW, MI 48607

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	19,732.37	108,541.55	108,541.55
2021-2022 Fixed Carry Forward	20,494.53	0.00	34,829.65
Total Indirect Costs	-762.16	108,541.55	73,711.90
2021-2022 Direct Costs	931,178.15	842,368.97	842,368.97
2023-2024 Rate	0.00*	12.89*	8.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,384,470.14	1,314,200.16	1,314,200.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	169,400.40	114,992.51
2023-2024 Actual Indirect Costs	17,001.63	87,271.61	87,271.61
2021-2022 Fixed Carry Forward	20,494.53	0.00	34,829.65
Total Indirect Costs	-3,492.90	87,271.61	52,441.96
Over/(Under) Recovery	0.00	82,128.79	62,550.55

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	17,001.63	87,271.61	87,271.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	82,128.79	62,550.55
Total Projected Indirect 2025-2026 (Numerator)	17,001.63	5,142.82	24,721.06
Direct Costs	1,384,470.14	1,314,200.16	1,314,200.16
Rate for 2025-2026 **	1.23*	0.39*	1.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73908  
Form R0418**

Saginaw Preparatory Academy  
5173 LODGE ST  
SAGINAW, MI 48601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	134,807.05	432,096.30	432,096.30
2021-2022 Fixed Carry Forward	11,156.29	56,346.98	49,332.51
Total Indirect Costs	123,650.76	375,749.32	382,763.79
2021-2022 Direct Costs	3,568,845.02	3,271,555.77	3,271,555.77
2023-2024 Rate	3.46*	11.49*	11.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,292,741.37	3,886,152.02	3,886,152.02
Indirect costs based on rate ** multiplied by actual direct costs	148,528.85	446,518.87	454,679.79
2023-2024 Actual Indirect Costs	144,586.76	551,176.11	551,176.11
2021-2022 Fixed Carry Forward	11,156.29	56,346.98	49,332.51
Total Indirect Costs	133,430.47	494,829.13	501,843.60
Over/(Under) Recovery	15,098.38	-48,310.26	-47,163.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	144,586.76	551,176.11	551,176.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	15,098.38	-48,310.26	-47,163.81
Total Projected Indirect 2025-2026 (Numerator)	129,488.38	599,486.37	598,339.92
Direct Costs	4,292,741.37	3,886,152.02	3,886,152.02
Rate for 2025-2026 **	3.02*	15.43*	15.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73909  
Form R0418**

Francis Reh PSA  
2201 OWEN ST  
SAGINAW, MI 48601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	357,365.54	654,610.21	654,610.21
2021-2022 Fixed Carry Forward	10,967.78	0.00	542,472.93
Total Indirect Costs	346,397.76	654,610.21	112,137.28
2021-2022 Direct Costs	6,035,898.27	5,738,653.60	5,738,653.60
2023-2024 Rate	5.74*	11.41*	1.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,534,537.51	6,148,608.28	6,148,608.28
Indirect costs based on rate ** multiplied by actual direct costs	375,082.45	701,556.20	119,897.86
2023-2024 Actual Indirect Costs	399,716.06	785,645.29	785,645.29
2021-2022 Fixed Carry Forward	10,967.78	0.00	542,472.93
Total Indirect Costs	388,748.28	785,645.29	243,172.36
Over/(Under) Recovery	-13,665.83	-84,089.09	-123,274.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	399,716.06	785,645.29	785,645.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,665.83	-84,089.09	-123,274.50
Total Projected Indirect 2025-2026 (Numerator)	413,381.89	869,734.38	908,919.79
Direct Costs	6,534,537.51	6,148,608.28	6,148,608.28
Rate for 2025-2026 **	6.33*	14.15*	14.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73910  
Form R0418**

North Saginaw Charter Academy  
2332 TRAUTNER DR  
SAGINAW, MI 48604

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	244,639.00	1,382,073.00	1,382,073.00
2021-2022 Fixed Carry Forward	-4,643.05	0.00	171,006.43
Total Indirect Costs	249,282.05	1,382,073.00	1,211,066.57
2021-2022 Direct Costs	7,581,747.00	6,444,313.00	6,444,313.00
2023-2024 Rate	3.29*	21.45*	18.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,464,843.00	6,221,527.00	6,221,527.00
Indirect costs based on rate ** multiplied by actual direct costs	245,593.33	933,229.05	1,169,024.92
2023-2024 Actual Indirect Costs	215,748.00	1,459,064.00	1,459,064.00
2021-2022 Fixed Carry Forward	-4,643.05	0.00	171,006.43
Total Indirect Costs	220,391.05	1,459,064.00	1,288,057.57
Over/(Under) Recovery	25,202.28	0.00	-119,032.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	215,748.00	1,459,064.00	1,459,064.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,202.28	0.00	-119,032.65
Total Projected Indirect 2025-2026 (Numerator)	190,545.72	1,459,064.00	1,578,096.65
Direct Costs	7,464,843.00	6,221,527.00	6,221,527.00
Rate for 2025-2026 **	2.55*	23.45*	25.37**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 73912  
Form R0418**

International Academy of Saginaw  
1944 IOWA AVE  
SAGINAW, MI 48601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	74,244.85	253,970.61	253,970.61
2021-2022 Fixed Carry Forward	11,357.90	0.00	0.00
Total Indirect Costs	62,886.95	253,970.61	253,970.61
2021-2022 Direct Costs	1,150,841.15	971,115.39	971,115.39
2023-2024 Rate	5.46*	26.15*	26.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,290,318.24	1,086,356.62	1,086,356.62
Indirect costs based on rate ** multiplied by actual direct costs	70,451.38	162,953.49	271,589.16
2023-2024 Actual Indirect Costs	1,181.02	205,142.64	205,142.64
2021-2022 Fixed Carry Forward	11,357.90	0.00	0.00
Total Indirect Costs	-10,176.88	205,142.64	205,142.64
Over/(Under) Recovery	80,628.26	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,181.02	205,142.64	205,142.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	80,628.26	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-79,447.24	205,142.64	205,142.64
Direct Costs	1,290,318.24	1,086,356.62	1,086,356.62
Rate for 2025-2026 **	0.00*	18.88*	18.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74000  
Form R0418**

St. Clair County RESA  
P.O. Box 1500  
Marysville, MI 48040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,108,185.72	9,065,368.02	9,065,368.02
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,108,185.72	9,065,368.02	9,065,368.02
2021-2022 Direct Costs	33,152,047.13	31,194,864.83	31,194,864.83
2023-2024 Rate	21.44*	29.06*	29.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,403,581.80	37,282,211.77	37,282,211.77
Indirect costs based on rate ** multiplied by actual direct costs	5,910,537.27	5,592,331.77	9,320,552.94
2023-2024 Actual Indirect Costs	8,054,703.34	10,176,073.37	10,176,073.37
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,054,703.34	10,176,073.37	10,176,073.37
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,054,703.34	10,176,073.37	10,176,073.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	8,054,703.34	10,176,073.37	10,176,073.37
Direct Costs	39,403,581.80	37,282,211.77	37,282,211.77
Rate for 2025-2026 **	20.44*	27.29*	27.29**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74010  
Form R0418**

Port Huron Area School District  
2720 Riverside Drive  
Port Huron, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,170,377.95	10,730,630.91	10,730,630.91
2021-2022 Fixed Carry Forward	278,487.88	669,623.95	724,236.83
Total Indirect Costs	2,891,890.07	10,061,006.96	10,006,394.08
2021-2022 Direct Costs	87,503,808.71	80,340,062.46	80,340,062.46
2023-2024 Rate	3.30*	12.52*	12.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	103,686,468.40	95,265,975.24	95,265,975.24
Indirect costs based on rate ** multiplied by actual direct costs	3,421,653.46	11,927,300.10	11,870,140.51
2023-2024 Actual Indirect Costs	3,897,515.39	12,441,271.43	12,441,271.43
2021-2022 Fixed Carry Forward	278,487.88	669,623.95	724,236.83
Total Indirect Costs	3,619,027.51	11,771,647.48	11,717,034.60
Over/(Under) Recovery	-197,374.05	155,652.62	153,105.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,897,515.39	12,441,271.43	12,441,271.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-197,374.05	155,652.62	153,105.91
Total Projected Indirect 2025-2026 (Numerator)	4,094,889.44	12,285,618.81	12,288,165.52
Direct Costs	103,686,468.40	95,265,975.24	95,265,975.24
Rate for 2025-2026 **	3.95*	12.90*	12.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74030  
Form R0418**

Algonac Community School District  
5200 TAFT RD  
CLAY, MI 48001

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	242,078.54	2,229,478.06	2,229,478.06
2021-2022 Fixed Carry Forward	2,010.36	-10,536.30	-9,846.45
Total Indirect Costs	240,068.18	2,240,014.36	2,239,324.51
2021-2022 Direct Costs	17,733,301.18	15,745,901.66	15,745,901.66
2023-2024 Rate	1.35*	14.23*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,919,516.62	17,793,490.81	17,793,490.81
Indirect costs based on rate ** multiplied by actual direct costs	268,913.47	2,532,013.74	2,530,234.39
2023-2024 Actual Indirect Costs	236,267.24	2,362,293.05	2,362,293.05
2021-2022 Fixed Carry Forward	2,010.36	-10,536.30	-9,846.45
Total Indirect Costs	234,256.88	2,372,829.35	2,372,139.50
Over/(Under) Recovery	34,656.59	159,184.39	158,094.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	236,267.24	2,362,293.05	2,362,293.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	34,656.59	159,184.39	158,094.89
Total Projected Indirect 2025-2026 (Numerator)	201,610.65	2,203,108.66	2,204,198.16
Direct Costs	19,919,516.62	17,793,490.81	17,793,490.81
Rate for 2025-2026 **	1.01*	12.38*	12.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74040  
Form R0418**

Capac Community Schools  
541 N GLASSFORD ST  
Capac, MI 48014

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	408,800.25	1,399,090.70	1,399,090.70
2021-2022 Fixed Carry Forward	3,666.39	-76,041.65	-97,724.20
Total Indirect Costs	405,133.86	1,475,132.35	1,496,814.90
2021-2022 Direct Costs	9,899,711.69	8,909,421.24	8,909,421.24
2023-2024 Rate	4.09*	16.56*	16.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,302,976.23	8,327,019.21	8,327,019.21
Indirect costs based on rate ** multiplied by actual direct costs	380,491.73	1,249,052.88	1,398,939.23
2023-2024 Actual Indirect Costs	453,252.53	1,429,209.55	1,429,209.55
2021-2022 Fixed Carry Forward	3,666.39	-76,041.65	-97,724.20
Total Indirect Costs	449,586.14	1,505,251.20	1,526,933.75
Over/(Under) Recovery	-69,094.41	0.00	-127,994.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	453,252.53	1,429,209.55	1,429,209.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,094.41	0.00	-127,994.52
Total Projected Indirect 2025-2026 (Numerator)	522,346.94	1,429,209.55	1,557,204.07
Direct Costs	9,302,976.23	8,327,019.21	8,327,019.21
Rate for 2025-2026 **	5.61*	17.16*	18.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74050  
Form R0418**

East China School District  
1585 MEISNER RD  
EAST CHINA, MI 48054

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,843,607.34	5,514,816.55	5,514,816.55
2021-2022 Fixed Carry Forward	-250,324.78	-680,470.93	-683,710.03
Total Indirect Costs	2,093,932.12	6,195,287.48	6,198,526.58
2021-2022 Direct Costs	43,277,568.33	39,468,059.85	39,468,059.85
2023-2024 Rate	4.84*	15.70*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	51,266,317.65	46,508,400.23	46,508,400.23
Indirect costs based on rate ** multiplied by actual direct costs	2,481,289.77	6,976,260.03	7,306,469.68
2023-2024 Actual Indirect Costs	1,623,283.47	6,234,117.97	6,234,117.97
2021-2022 Fixed Carry Forward	-250,324.78	-680,470.93	-683,710.03
Total Indirect Costs	1,873,608.25	6,914,588.90	6,917,828.00
Over/(Under) Recovery	607,681.52	0.00	388,641.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,623,283.47	6,234,117.97	6,234,117.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	607,681.52	0.00	388,641.68
Total Projected Indirect 2025-2026 (Numerator)	1,015,601.95	6,234,117.97	5,845,476.29
Direct Costs	51,266,317.65	46,508,400.23	46,508,400.23
Rate for 2025-2026 **	1.98*	13.40*	12.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74100  
Form R0418**

Marysville Public Schools  
495 E HURON BLVD  
MARYSVILLE, MI 48040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	747,358.83	3,421,716.42	3,421,716.42
2021-2022 Fixed Carry Forward	33,505.66	11,502.47	13,322.66
Total Indirect Costs	713,853.17	3,410,213.95	3,408,393.76
2021-2022 Direct Costs	26,742,327.85	24,067,970.26	24,067,970.26
2023-2024 Rate	2.67*	14.17*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,437,466.07	27,226,731.72	27,226,731.72
Indirect costs based on rate ** multiplied by actual direct costs	812,680.34	3,858,027.88	3,855,305.21
2023-2024 Actual Indirect Costs	892,958.66	4,103,693.01	4,103,693.01
2021-2022 Fixed Carry Forward	33,505.66	11,502.47	13,322.66
Total Indirect Costs	859,453.00	4,092,190.54	4,090,370.35
Over/(Under) Recovery	-46,772.66	-234,162.66	-235,065.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	892,958.66	4,103,693.01	4,103,693.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,772.66	-234,162.66	-235,065.14
Total Projected Indirect 2025-2026 (Numerator)	939,731.32	4,337,855.67	4,338,758.15
Direct Costs	30,437,466.07	27,226,731.72	27,226,731.72
Rate for 2025-2026 **	3.09*	15.93*	15.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74120  
Form R0418**

Memphis Community Schools  
P.O. Box 201  
Memphis, MI 48041

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	511,222.83	1,210,295.56	1,210,295.56
2021-2022 Fixed Carry Forward	44,950.45	-39,975.50	-39,984.91
Total Indirect Costs	466,272.38	1,250,271.06	1,250,280.47
2021-2022 Direct Costs	9,807,841.82	9,108,769.09	9,108,769.09
2023-2024 Rate	4.75*	13.73*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,732,140.71	9,904,693.43	9,904,693.43
Indirect costs based on rate ** multiplied by actual direct costs	509,776.68	1,359,914.41	1,359,914.41
2023-2024 Actual Indirect Costs	541,570.98	1,369,018.26	1,369,018.26
2021-2022 Fixed Carry Forward	44,950.45	-39,975.50	-39,984.91
Total Indirect Costs	496,620.53	1,408,993.76	1,409,003.17
Over/(Under) Recovery	13,156.15	-49,079.35	-49,088.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	541,570.98	1,369,018.26	1,369,018.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,156.15	-49,079.35	-49,088.76
Total Projected Indirect 2025-2026 (Numerator)	528,414.83	1,418,097.61	1,418,107.02
Direct Costs	10,732,140.71	9,904,693.43	9,904,693.43
Rate for 2025-2026 **	4.92*	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 2025-2026 Indirect Cost Rates  
School District 74130  
Form R0418**

Yale Public Schools  
198 SCHOOL DR  
YALE, MI 48097

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	866,980.39	2,817,408.45	2,817,408.45
2021-2022 Fixed Carry Forward	12,911.63	-27,534.71	-29,053.49
Total Indirect Costs	854,068.76	2,844,943.16	2,846,461.94
2021-2022 Direct Costs	21,804,563.59	19,854,135.53	19,854,135.53
2023-2024 Rate	3.92*	14.33*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,227,080.84	21,845,115.01	21,845,115.01
Indirect costs based on rate ** multiplied by actual direct costs	949,701.57	3,130,404.98	3,132,589.49
2023-2024 Actual Indirect Costs	1,170,298.02	3,552,263.85	3,552,263.85
2021-2022 Fixed Carry Forward	12,911.63	-27,534.71	-29,053.49
Total Indirect Costs	1,157,386.39	3,579,798.56	3,581,317.34
Over/(Under) Recovery	-207,684.82	-449,393.58	-448,727.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,170,298.02	3,552,263.85	3,552,263.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-207,684.82	-449,393.58	-448,727.85
Total Projected Indirect 2025-2026 (Numerator)	1,377,982.84	4,001,657.43	4,000,991.70
Direct Costs	24,227,080.84	21,845,115.01	21,845,115.01
Rate for 2025-2026 **	5.69*	18.32*	18.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74900  
Form R0418**

East Shore Leadership Academy  
1403 7TH ST  
PORT HURON, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	18,413.15	222,320.48	222,320.48
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,413.15	222,320.48	222,320.48
2021-2022 Direct Costs	1,944,049.88	1,740,142.55	1,740,142.55
2023-2024 Rate	0.95*	12.78*	12.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,390,234.91	2,065,300.31	2,065,300.31
Indirect costs based on rate ** multiplied by actual direct costs	22,707.23	263,945.38	263,945.38
2023-2024 Actual Indirect Costs	20,315.23	345,249.83	345,249.83
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,315.23	345,249.83	345,249.83
Over/(Under) Recovery	2,392.00	-81,304.45	-81,304.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	20,315.23	345,249.83	345,249.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,392.00	-81,304.45	-81,304.45
Total Projected Indirect 2025-2026 (Numerator)	17,923.23	426,554.28	426,554.28
Direct Costs	2,390,234.91	2,065,300.31	2,065,300.31
Rate for 2025-2026 **	0.75*	20.65*	20.65**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74903  
Form R0418**

Landmark Academy  
4800 LAPEER RD  
KIMBALL, MI 48074

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	371,182.00	1,042,097.25	1,042,097.25
2021-2022 Fixed Carry Forward	62,611.54	0.00	52,392.66
Total Indirect Costs	308,570.46	1,042,097.25	989,704.59
2021-2022 Direct Costs	6,763,051.82	6,092,136.57	6,092,136.57
2023-2024 Rate	4.56*	17.11*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,352,277.98	7,596,988.49	7,596,988.49
Indirect costs based on rate ** multiplied by actual direct costs	380,863.88	1,139,548.27	1,234,510.63
2023-2024 Actual Indirect Costs	480,581.68	1,235,871.17	1,235,871.17
2021-2022 Fixed Carry Forward	62,611.54	0.00	52,392.66
Total Indirect Costs	417,970.14	1,235,871.17	1,183,478.51
Over/(Under) Recovery	-37,106.26	0.00	51,032.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	480,581.68	1,235,871.17	1,235,871.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,106.26	0.00	51,032.12
Total Projected Indirect 2025-2026 (Numerator)	517,687.94	1,235,871.17	1,184,839.05
Direct Costs	8,352,277.98	7,596,988.49	7,596,988.49
Rate for 2025-2026 **	6.20*	16.27*	15.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74911  
Form R0418**

St. Clair County Intervention Academy  
1170 MICHIGAN RD  
PORT HURON, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	106,637.19	143,947.74	143,947.74
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,637.19	143,947.74	143,947.74
2021-2022 Direct Costs	697,945.28	660,634.73	660,634.73
2023-2024 Rate	15.28*	21.79*	21.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	584,990.73	545,297.63	545,297.63
Indirect costs based on rate ** multiplied by actual direct costs	87,748.61	81,794.64	118,820.35
2023-2024 Actual Indirect Costs	109,742.54	149,435.64	149,435.64
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	109,742.54	149,435.64	149,435.64
Over/(Under) Recovery	0.00	0.00	-30,615.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	109,742.54	149,435.64	149,435.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-30,615.29
Total Projected Indirect 2025-2026 (Numerator)	109,742.54	149,435.64	180,050.93
Direct Costs	584,990.73	545,297.63	545,297.63
Rate for 2025-2026 **	18.76*	27.40*	33.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74912  
Form R0418**

Virtual Learning Academy of St. Clair County  
499 Range Road  
Marysville, MI 48040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	157,004.56	240,902.12	240,902.12
2021-2022 Fixed Carry Forward	-19,848.94	0.00	0.00
Total Indirect Costs	176,853.50	240,902.12	240,902.12
2021-2022 Direct Costs	1,098,123.45	1,014,225.89	1,014,225.89
2023-2024 Rate	16.11*	23.75*	23.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,690,740.10	1,539,326.46	1,539,326.46
Indirect costs based on rate ** multiplied by actual direct costs	253,611.02	230,898.97	365,590.03
2023-2024 Actual Indirect Costs	177,470.41	328,884.05	328,884.05
2021-2022 Fixed Carry Forward	-19,848.94	0.00	0.00
Total Indirect Costs	197,319.35	328,884.05	328,884.05
Over/(Under) Recovery	0.00	0.00	36,705.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	177,470.41	328,884.05	328,884.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	36,705.98
Total Projected Indirect 2025-2026 (Numerator)	177,470.41	328,884.05	292,178.07
Direct Costs	1,690,740.10	1,539,326.46	1,539,326.46
Rate for 2025-2026 **	10.50*	21.37*	18.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 74914  
Form R0418**

Blue Water Middle College  
323 ERIE ST  
Port Huron, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	70,951.28	82,529.28	82,529.28
2021-2022 Fixed Carry Forward	-7,314.04	-11,298.56	-11,298.56
Total Indirect Costs	78,265.32	93,827.84	93,827.84
2021-2022 Direct Costs	3,142,149.32	3,130,571.32	3,130,571.32
2023-2024 Rate	2.49*	3.00*	3.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,675,409.93	2,658,592.93	2,658,592.93
Indirect costs based on rate ** multiplied by actual direct costs	66,617.71	79,757.79	79,757.79
2023-2024 Actual Indirect Costs	99,126.48	115,943.48	115,943.48
2021-2022 Fixed Carry Forward	-7,314.04	-11,298.56	-11,298.56
Total Indirect Costs	106,440.52	127,242.04	127,242.04
Over/(Under) Recovery	-39,822.81	-47,484.25	-47,484.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	99,126.48	115,943.48	115,943.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,822.81	-47,484.25	-47,484.25
Total Projected Indirect 2025-2026 (Numerator)	138,949.29	163,427.73	163,427.73
Direct Costs	2,675,409.93	2,658,592.93	2,658,592.93
Rate for 2025-2026 **	5.19*	6.15*	6.15**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75000  
Form R0418**

St. Joseph County ISD  
62445 SHIMMEL RD  
Centreville, MI 49032

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,252,031.38	3,728,453.59	3,728,453.59
2021-2022 Fixed Carry Forward	-321,621.24	0.00	-309,713.81
Total Indirect Costs	3,573,652.62	3,728,453.59	4,038,167.40
2021-2022 Direct Costs	21,630,693.65	21,154,271.44	21,154,271.44
2023-2024 Rate	16.52*	17.63*	19.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,679,090.20	25,076,814.73	25,076,814.73
Indirect costs based on rate ** multiplied by actual direct costs	3,851,863.53	3,761,522.21	4,787,163.93
2023-2024 Actual Indirect Costs	3,746,879.94	4,349,155.41	4,349,155.41
2021-2022 Fixed Carry Forward	-321,621.24	0.00	-309,713.81
Total Indirect Costs	4,068,501.18	4,349,155.41	4,658,869.22
Over/(Under) Recovery	0.00	0.00	128,294.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,746,879.94	4,349,155.41	4,349,155.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	128,294.71
Total Projected Indirect 2025-2026 (Numerator)	3,746,879.94	4,349,155.41	4,220,860.70
Direct Costs	25,679,090.20	25,076,814.73	25,076,814.73
Rate for 2025-2026 **	14.59*	17.34*	16.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75010  
Form R0418**

Sturgis Public Schools  
107 W WEST ST  
STURGIS, MI 49091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,470,471.29	3,910,838.67	3,910,838.67
2021-2022 Fixed Carry Forward	-176,986.97	-116,089.34	-116,238.65
Total Indirect Costs	1,647,458.26	4,026,928.01	4,027,077.32
2021-2022 Direct Costs	33,038,248.51	30,597,881.13	30,597,881.13
2023-2024 Rate	4.99*	13.16*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,015,412.45	35,210,127.81	35,210,127.81
Indirect costs based on rate ** multiplied by actual direct costs	1,896,969.08	4,633,652.82	4,633,652.82
2023-2024 Actual Indirect Costs	1,873,481.46	4,678,766.10	4,678,766.10
2021-2022 Fixed Carry Forward	-176,986.97	-116,089.34	-116,238.65
Total Indirect Costs	2,050,468.43	4,794,855.44	4,795,004.75
Over/(Under) Recovery	-153,499.35	-161,202.62	-161,351.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,873,481.46	4,678,766.10	4,678,766.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-153,499.35	-161,202.62	-161,351.93
Total Projected Indirect 2025-2026 (Numerator)	2,026,980.81	4,839,968.72	4,840,118.03
Direct Costs	38,015,412.45	35,210,127.81	35,210,127.81
Rate for 2025-2026 **	5.33*	13.75*	13.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75020  
Form R0418**

Burr Oak Community School District  
P.O. Box 337  
Burr Oak, MI 49030

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	170,878.29	496,598.00	496,598.00
2021-2022 Fixed Carry Forward	79,526.89	0.00	160,805.52
Total Indirect Costs	91,351.40	496,598.00	335,792.48
2021-2022 Direct Costs	3,607,284.63	3,281,564.92	3,281,564.92
2023-2024 Rate	2.53*	15.13*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,387,170.11	5,009,598.97	5,009,598.97
Indirect costs based on rate ** multiplied by actual direct costs	136,295.40	751,439.85	512,481.97
2023-2024 Actual Indirect Costs	261,784.71	639,355.85	639,355.85
2021-2022 Fixed Carry Forward	79,526.89	0.00	160,805.52
Total Indirect Costs	182,257.82	639,355.85	478,550.33
Over/(Under) Recovery	-45,962.42	0.00	33,931.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	261,784.71	639,355.85	639,355.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,962.42	0.00	33,931.64
Total Projected Indirect 2025-2026 (Numerator)	307,747.13	639,355.85	605,424.21
Direct Costs	5,387,170.11	5,009,598.97	5,009,598.97
Rate for 2025-2026 **	5.71*	12.76*	12.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75030  
Form R0418**

Centreville Public Schools  
P.O. Box 158  
Centreville, MI 49032

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	358,346.69	1,216,601.69	1,216,601.69
2021-2022 Fixed Carry Forward	-68,649.74	-175,245.77	-174,298.85
Total Indirect Costs	426,996.43	1,391,847.46	1,390,900.54
2021-2022 Direct Costs	9,309,288.25	8,451,033.25	8,451,033.25
2023-2024 Rate	4.59*	16.47*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,275,749.29	11,350,504.95	11,350,504.95
Indirect costs based on rate ** multiplied by actual direct costs	563,456.89	1,702,575.74	1,868,293.11
2023-2024 Actual Indirect Costs	458,351.79	1,383,596.13	1,383,596.13
2021-2022 Fixed Carry Forward	-68,649.74	-175,245.77	-174,298.85
Total Indirect Costs	527,001.53	1,558,841.90	1,557,894.98
Over/(Under) Recovery	36,455.36	0.00	310,398.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	458,351.79	1,383,596.13	1,383,596.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,455.36	0.00	310,398.13
Total Projected Indirect 2025-2026 (Numerator)	421,896.43	1,383,596.13	1,073,198.00
Direct Costs	12,275,749.29	11,350,504.95	11,350,504.95
Rate for 2025-2026 **	3.44*	12.19*	9.46**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75040  
Form R0418**

Colon Community School District  
400 DALLAS ST  
COLON, MI 49040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	225,225.57	857,876.00	857,876.00
2021-2022 Fixed Carry Forward	-1,693.91	0.00	-78,026.23
Total Indirect Costs	226,919.48	857,876.00	935,902.23
2021-2022 Direct Costs	5,867,577.85	5,234,927.42	5,234,927.42
2023-2024 Rate	3.87*	16.39*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,942,334.75	7,147,455.58	7,147,455.58
Indirect costs based on rate ** multiplied by actual direct costs	307,368.35	1,072,118.34	1,277,965.06
2023-2024 Actual Indirect Costs	378,716.71	1,173,595.88	1,173,595.88
2021-2022 Fixed Carry Forward	-1,693.91	0.00	-78,026.23
Total Indirect Costs	380,410.62	1,173,595.88	1,251,622.11
Over/(Under) Recovery	-73,042.27	0.00	26,342.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	378,716.71	1,173,595.88	1,173,595.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-73,042.27	0.00	26,342.95
Total Projected Indirect 2025-2026 (Numerator)	451,758.98	1,173,595.88	1,147,252.93
Direct Costs	7,942,334.75	7,147,455.58	7,147,455.58
Rate for 2025-2026 **	5.69*	16.42*	16.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75050  
Form R0418**

Constantine Public School District  
1 FALCON DR  
CONSTANTINE, MI 49042

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	566,764.92	2,002,466.08	2,002,466.08
2021-2022 Fixed Carry Forward	-48,519.49	-151,741.09	-160,206.27
Total Indirect Costs	615,284.41	2,154,207.17	2,162,672.35
2021-2022 Direct Costs	15,074,057.78	13,638,356.62	13,638,356.62
2023-2024 Rate	4.08*	15.80*	15.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,364,789.65	15,785,962.17	15,785,962.17
Indirect costs based on rate ** multiplied by actual direct costs	708,483.42	2,367,894.33	2,503,653.60
2023-2024 Actual Indirect Costs	647,062.95	2,225,890.43	2,225,890.43
2021-2022 Fixed Carry Forward	-48,519.49	-151,741.09	-160,206.27
Total Indirect Costs	695,582.44	2,377,631.52	2,386,096.70
Over/(Under) Recovery	12,900.98	0.00	117,556.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	647,062.95	2,225,890.43	2,225,890.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,900.98	0.00	117,556.90
Total Projected Indirect 2025-2026 (Numerator)	634,161.97	2,225,890.43	2,108,333.53
Direct Costs	17,364,789.65	15,785,962.17	15,785,962.17
Rate for 2025-2026 **	3.65*	14.10*	13.36**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75060  
Form R0418**

Mendon Community School District  
148 KIRBY RD  
MENDON, MI 49072

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	277,666.13	843,535.99	843,535.99
2021-2022 Fixed Carry Forward	-21,911.43	0.00	-49,953.78
Total Indirect Costs	299,577.56	843,535.99	893,489.77
2021-2022 Direct Costs	5,032,281.93	4,466,412.07	4,466,412.07
2023-2024 Rate	5.95*	18.89*	20.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,237,278.36	5,618,143.66	5,618,143.66
Indirect costs based on rate ** multiplied by actual direct costs	371,118.06	842,721.55	1,123,628.73
2023-2024 Actual Indirect Costs	341,231.05	960,365.75	960,365.75
2021-2022 Fixed Carry Forward	-21,911.43	0.00	-49,953.78
Total Indirect Costs	363,142.48	960,365.75	1,010,319.53
Over/(Under) Recovery	7,975.58	0.00	113,309.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	341,231.05	960,365.75	960,365.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,975.58	0.00	113,309.20
Total Projected Indirect 2025-2026 (Numerator)	333,255.47	960,365.75	847,056.55
Direct Costs	6,237,278.36	5,618,143.66	5,618,143.66
Rate for 2025-2026 **	5.34*	17.09*	15.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75070  
Form R0418**

White Pigeon Community Schools  
410 PRAIRIE AVE  
WHITE PIGEON, MI 49099

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	312,286.07	974,519.77	974,519.77
2021-2022 Fixed Carry Forward	-17,404.15	0.00	28,495.67
Total Indirect Costs	329,690.22	974,519.77	946,024.10
2021-2022 Direct Costs	7,722,223.08	7,059,989.38	7,059,989.38
2023-2024 Rate	4.27*	13.80*	13.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,880,974.63	8,116,642.38	8,116,642.38
Indirect costs based on rate ** multiplied by actual direct costs	379,217.62	1,120,096.65	1,087,630.08
2023-2024 Actual Indirect Costs	411,676.38	1,176,008.63	1,176,008.63
2021-2022 Fixed Carry Forward	-17,404.15	0.00	28,495.67
Total Indirect Costs	429,080.53	1,176,008.63	1,147,512.96
Over/(Under) Recovery	-49,862.91	-55,911.98	-59,882.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	411,676.38	1,176,008.63	1,176,008.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,862.91	-55,911.98	-59,882.88
Total Projected Indirect 2025-2026 (Numerator)	461,539.29	1,231,920.61	1,235,891.51
Direct Costs	8,880,974.63	8,116,642.38	8,116,642.38
Rate for 2025-2026 **	5.20*	15.18*	15.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75080  
Form R0418**

Three Rivers Community Schools  
851 6TH AVENUE RD  
THREE RIVERS, MI 49093

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,571,840.21	4,223,324.19	4,223,324.19
2021-2022 Fixed Carry Forward	-109,902.33	-81,659.15	-94,114.77
Total Indirect Costs	1,681,742.54	4,304,983.34	4,317,438.96
2021-2022 Direct Costs	30,522,715.74	27,871,231.76	27,871,231.76
2023-2024 Rate	5.51*	15.45*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,900,463.48	28,373,380.04	28,373,380.04
Indirect costs based on rate ** multiplied by actual direct costs	1,702,615.54	4,256,007.01	4,395,036.57
2023-2024 Actual Indirect Costs	1,682,745.45	4,209,828.89	4,209,828.89
2021-2022 Fixed Carry Forward	-109,902.33	-81,659.15	-94,114.77
Total Indirect Costs	1,792,647.78	4,291,488.04	4,303,943.66
Over/(Under) Recovery	-90,032.24	0.00	91,092.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,682,745.45	4,209,828.89	4,209,828.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-90,032.24	0.00	91,092.91
Total Projected Indirect 2025-2026 (Numerator)	1,772,777.69	4,209,828.89	4,118,735.98
Direct Costs	30,900,463.48	28,373,380.04	28,373,380.04
Rate for 2025-2026 **	5.74*	14.84*	14.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 75100  
Form R0418**

Nottawa Community School  
26438 M 86  
STURGIS, MI 49091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	47,041.66	235,337.81	235,337.81
2021-2022 Fixed Carry Forward	-21,773.11	-79,120.78	-79,194.80
Total Indirect Costs	68,814.77	314,458.59	314,532.61
2021-2022 Direct Costs	1,887,368.38	1,699,072.23	1,699,072.23
2023-2024 Rate	3.65*	18.51*	18.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,049,319.62	1,900,307.67	1,900,307.67
Indirect costs based on rate ** multiplied by actual direct costs	74,800.17	285,046.15	351,746.95
2023-2024 Actual Indirect Costs	74,332.53	223,344.48	223,344.48
2021-2022 Fixed Carry Forward	-21,773.11	-79,120.78	-79,194.80
Total Indirect Costs	96,105.64	302,465.26	302,539.28
Over/(Under) Recovery	-21,305.47	0.00	49,207.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	74,332.53	223,344.48	223,344.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,305.47	0.00	49,207.67
Total Projected Indirect 2025-2026 (Numerator)	95,638.00	223,344.48	174,136.81
Direct Costs	2,049,319.62	1,900,307.67	1,900,307.67
Rate for 2025-2026 **	4.67*	11.75*	9.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76000  
Form R0418**

Sanilac ISD  
175 E AITKEN RD  
PECK, MI 48466

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	384,765.02	910,120.22	910,120.22
2021-2022 Fixed Carry Forward	179,038.38	238,763.65	238,550.05
Total Indirect Costs	205,726.64	671,356.57	671,570.17
2021-2022 Direct Costs	10,127,915.71	9,602,560.51	9,602,560.51
2023-2024 Rate	2.03*	6.99*	6.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,066,598.31	10,447,989.30	10,447,989.30
Indirect costs based on rate ** multiplied by actual direct costs	224,651.95	730,314.45	730,314.45
2023-2024 Actual Indirect Costs	387,069.62	1,005,678.63	1,005,678.63
2021-2022 Fixed Carry Forward	179,038.38	238,763.65	238,550.05
Total Indirect Costs	208,031.24	766,914.98	767,128.58
Over/(Under) Recovery	16,620.71	-36,600.53	-36,814.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	387,069.62	1,005,678.63	1,005,678.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	16,620.71	-36,600.53	-36,814.13
Total Projected Indirect 2025-2026 (Numerator)	370,448.91	1,042,279.16	1,042,492.76
Direct Costs	11,066,598.31	10,447,989.30	10,447,989.30
Rate for 2025-2026 **	3.35*	9.98*	9.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76060  
Form R0418**

Brown City Community Schools  
4349 Second St., PO Box 160  
Brown City, MI 48416

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	222,953.36	2,606,270.44	2,606,270.44
2021-2022 Fixed Carry Forward	68,491.35	-1,414,421.45	-1,413,393.66
Total Indirect Costs	154,462.01	4,020,691.89	4,019,664.10
2021-2022 Direct Costs	10,732,633.29	8,349,316.21	8,349,316.21
2023-2024 Rate	1.44*	48.16*	48.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,877,468.28	9,686,199.36	9,686,199.36
Indirect costs based on rate ** multiplied by actual direct costs	156,635.54	1,452,929.90	2,421,549.84
2023-2024 Actual Indirect Costs	280,477.70	1,471,746.62	1,471,746.62
2021-2022 Fixed Carry Forward	68,491.35	-1,414,421.45	-1,413,393.66
Total Indirect Costs	211,986.35	2,886,168.07	2,885,140.28
Over/(Under) Recovery	-55,350.81	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	280,477.70	1,471,746.62	1,471,746.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-55,350.81	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	335,828.51	1,471,746.62	1,471,746.62
Direct Costs	10,877,468.28	9,686,199.36	9,686,199.36
Rate for 2025-2026 **	3.09*	15.19*	15.19**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76070  
Form R0418**

Carsonville-Port Sanilac School District  
100 N GOETZE RD  
CARSONVILLE, MI 48419

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	182,494.95	664,535.40	664,535.40
2021-2022 Fixed Carry Forward	39,438.11	0.00	26,887.69
Total Indirect Costs	143,056.84	664,535.40	637,647.71
2021-2022 Direct Costs	4,483,029.60	4,000,989.15	4,000,989.15
2023-2024 Rate	3.19*	16.61*	15.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,493,827.56	4,643,342.78	4,643,342.78
Indirect costs based on rate ** multiplied by actual direct costs	175,253.10	696,501.42	740,148.84
2023-2024 Actual Indirect Costs	251,902.76	1,102,387.54	1,102,387.54
2021-2022 Fixed Carry Forward	39,438.11	0.00	26,887.69
Total Indirect Costs	212,464.65	1,102,387.54	1,075,499.85
Over/(Under) Recovery	-37,211.55	0.00	-308,463.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	251,902.76	1,102,387.54	1,102,387.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,211.55	0.00	-308,463.32
Total Projected Indirect 2025-2026 (Numerator)	289,114.31	1,102,387.54	1,410,850.86
Direct Costs	5,493,827.56	4,643,342.78	4,643,342.78
Rate for 2025-2026 **	5.26*	23.74*	30.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76080  
Form R0418**

Croswell-Lexington Community Schools  
5407 PECK RD  
CROSWELL, MI 48422

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	852,364.93	3,022,157.25	3,022,157.25
2021-2022 Fixed Carry Forward	-75,809.39	-447,089.70	-446,936.08
Total Indirect Costs	928,174.32	3,469,246.95	3,469,093.33
2021-2022 Direct Costs	22,647,982.41	20,478,190.09	20,478,190.09
2023-2024 Rate	4.10*	16.94*	16.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,318,991.58	21,971,035.55	21,971,035.55
Indirect costs based on rate ** multiplied by actual direct costs	997,078.65	3,295,655.33	3,721,893.42
2023-2024 Actual Indirect Costs	864,075.04	3,212,031.07	3,212,031.07
2021-2022 Fixed Carry Forward	-75,809.39	-447,089.70	-446,936.08
Total Indirect Costs	939,884.43	3,659,120.77	3,658,967.15
Over/(Under) Recovery	57,194.22	0.00	62,926.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	864,075.04	3,212,031.07	3,212,031.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	57,194.22	0.00	62,926.27
Total Projected Indirect 2025-2026 (Numerator)	806,880.82	3,212,031.07	3,149,104.80
Direct Costs	24,318,991.58	21,971,035.55	21,971,035.55
Rate for 2025-2026 **	3.32*	14.62*	14.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76090  
Form R0418**

Deckerville Community School District  
2633 BLACK RIVER ST  
DECKERVILLE, MI 48427

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	242,948.31	872,552.88	872,552.88
2021-2022 Fixed Carry Forward	18,160.80	-83,207.31	-83,130.15
Total Indirect Costs	224,787.51	955,760.19	955,683.03
2021-2022 Direct Costs	6,876,212.87	6,246,608.30	6,246,608.30
2023-2024 Rate	3.27*	15.30*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,992,524.11	7,295,037.83	7,295,037.83
Indirect costs based on rate ** multiplied by actual direct costs	261,355.54	1,094,255.67	1,116,140.79
2023-2024 Actual Indirect Costs	307,905.88	1,005,392.16	1,005,392.16
2021-2022 Fixed Carry Forward	18,160.80	-83,207.31	-83,130.15
Total Indirect Costs	289,745.08	1,088,599.47	1,088,522.31
Over/(Under) Recovery	-28,389.54	0.00	27,618.48

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	307,905.88	1,005,392.16	1,005,392.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-28,389.54	0.00	27,618.48
Total Projected Indirect 2025-2026 (Numerator)	336,295.42	1,005,392.16	977,773.68
Direct Costs	7,992,524.11	7,295,037.83	7,295,037.83
Rate for 2025-2026 **	4.21*	13.78*	13.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76140  
Form R0418**

Marlette Community Schools  
6230 EUCLID ST  
Marlette, MI 48453

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	369,783.31	1,137,006.84	1,137,006.84
2021-2022 Fixed Carry Forward	-40,246.29	-85,508.65	-85,682.31
Total Indirect Costs	410,029.60	1,222,515.49	1,222,689.15
2021-2022 Direct Costs	8,740,709.32	7,973,485.79	7,973,485.79
2023-2024 Rate	4.69*	15.33*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,878,874.44	8,954,350.21	8,954,350.21
Indirect costs based on rate ** multiplied by actual direct costs	463,319.21	1,343,152.53	1,372,701.89
2023-2024 Actual Indirect Costs	416,145.81	1,340,670.04	1,340,670.04
2021-2022 Fixed Carry Forward	-40,246.29	-85,508.65	-85,682.31
Total Indirect Costs	456,392.10	1,426,178.69	1,426,352.35
Over/(Under) Recovery	6,927.11	0.00	-53,650.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	416,145.81	1,340,670.04	1,340,670.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,927.11	0.00	-53,650.46
Total Projected Indirect 2025-2026 (Numerator)	409,218.70	1,340,670.04	1,394,320.50
Direct Costs	9,878,874.44	8,954,350.21	8,954,350.21
Rate for 2025-2026 **	4.14*	14.97*	15.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76180  
Form R0418**

Peck Community School District  
222 E LAPEER ST  
PECK, MI 48466

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,930.25	560,298.95	560,298.95
2021-2022 Fixed Carry Forward	30,136.04	-63,261.84	-62,623.87
Total Indirect Costs	70,794.21	623,560.79	622,922.82
2021-2022 Direct Costs	4,547,488.41	4,088,119.71	4,088,119.71
2023-2024 Rate	1.56*	15.25*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,872,006.80	5,529,711.89	5,529,711.89
Indirect costs based on rate ** multiplied by actual direct costs	91,603.31	829,456.78	842,728.09
2023-2024 Actual Indirect Costs	131,724.79	474,019.70	474,019.70
2021-2022 Fixed Carry Forward	30,136.04	-63,261.84	-62,623.87
Total Indirect Costs	101,588.75	537,281.54	536,643.57
Over/(Under) Recovery	-9,985.44	0.00	306,084.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	131,724.79	474,019.70	474,019.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-9,985.44	0.00	306,084.52
Total Projected Indirect 2025-2026 (Numerator)	141,710.23	474,019.70	167,935.18
Direct Costs	5,872,006.80	5,529,711.89	5,529,711.89
Rate for 2025-2026 **	2.41*	8.57*	3.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 76210  
Form R0418**

Sandusky Community School District  
191 E PINETREE LN  
SANDUSKY, MI 48471

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	424,198.05	1,555,357.86	1,555,357.86
2021-2022 Fixed Carry Forward	-50,786.24	-124,403.21	-125,130.12
Total Indirect Costs	474,984.29	1,679,761.07	1,680,487.98
2021-2022 Direct Costs	11,522,310.90	10,391,151.09	10,391,151.09
2023-2024 Rate	4.12*	16.17*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,975,441.19	11,813,660.95	11,813,660.95
Indirect costs based on rate ** multiplied by actual direct costs	534,588.18	1,772,049.14	1,910,268.98
2023-2024 Actual Indirect Costs	487,028.24	1,648,808.48	1,648,808.48
2021-2022 Fixed Carry Forward	-50,786.24	-124,403.21	-125,130.12
Total Indirect Costs	537,814.48	1,773,211.69	1,773,938.60
Over/(Under) Recovery	-3,226.30	0.00	136,330.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	487,028.24	1,648,808.48	1,648,808.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,226.30	0.00	136,330.38
Total Projected Indirect 2025-2026 (Numerator)	490,254.54	1,648,808.48	1,512,478.10
Direct Costs	12,975,441.19	11,813,660.95	11,813,660.95
Rate for 2025-2026 **	3.78*	13.96*	12.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 77010  
Form R0418**

Manistique Area Schools  
100 N CEDAR ST  
MANISTIQUE, MI 49854

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,331.85	1,239,529.66	1,239,529.66
2021-2022 Fixed Carry Forward	-26,039.07	0.00	6,862.39
Total Indirect Costs	284,370.92	1,239,529.66	1,232,667.27
2021-2022 Direct Costs	8,127,885.00	7,391,217.28	7,391,217.28
2023-2024 Rate	3.50*	16.77*	16.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,671,352.97	7,778,673.99	7,778,673.99
Indirect costs based on rate ** multiplied by actual direct costs	303,497.35	1,166,801.10	1,297,482.82
2023-2024 Actual Indirect Costs	269,699.59	1,422,919.35	1,422,919.35
2021-2022 Fixed Carry Forward	-26,039.07	0.00	6,862.39
Total Indirect Costs	295,738.66	1,422,919.35	1,416,056.96
Over/(Under) Recovery	7,758.69	0.00	-118,574.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	269,699.59	1,422,919.35	1,422,919.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,758.69	0.00	-118,574.14
Total Projected Indirect 2025-2026 (Numerator)	261,940.90	1,422,919.35	1,541,493.49
Direct Costs	8,671,352.97	7,778,673.99	7,778,673.99
Rate for 2025-2026 **	3.02*	18.29*	19.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78000  
Form R0418**

Shiawassee Regional ESD  
1025 N SHIAWASSEE ST  
CORUNNA, MI 48817

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,178,358.34	2,769,427.55	2,769,427.55
2021-2022 Fixed Carry Forward	-228,619.74	-206,604.01	-205,653.02
Total Indirect Costs	2,406,978.08	2,976,031.56	2,975,080.57
2021-2022 Direct Costs	23,674,274.26	23,083,205.05	23,083,205.05
2023-2024 Rate	10.17*	12.89*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,205,973.66	33,087,193.61	33,087,193.61
Indirect costs based on rate ** multiplied by actual direct costs	3,478,747.52	4,264,939.26	4,264,939.26
2023-2024 Actual Indirect Costs	2,646,831.85	3,765,611.90	3,765,611.90
2021-2022 Fixed Carry Forward	-228,619.74	-206,604.01	-205,653.02
Total Indirect Costs	2,875,451.59	3,972,215.91	3,971,264.92
Over/(Under) Recovery	603,295.93	292,723.35	293,674.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,646,831.85	3,765,611.90	3,765,611.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	603,295.93	292,723.35	293,674.34
Total Projected Indirect 2025-2026 (Numerator)	2,043,535.92	3,472,888.55	3,471,937.56
Direct Costs	34,205,973.66	33,087,193.61	33,087,193.61
Rate for 2025-2026 **	5.97*	10.50*	10.49**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78020  
Form R0418**

Byron Area Schools  
312 W MAPLE ST  
BYRON, MI 48418

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	184,387.03	1,024,752.86	1,024,752.86
2021-2022 Fixed Carry Forward	-8,059.00	-28,858.14	-28,805.27
Total Indirect Costs	192,446.03	1,053,611.00	1,053,558.13
2021-2022 Direct Costs	8,435,659.09	7,595,293.26	7,595,293.26
2023-2024 Rate	2.28*	13.87*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,816,032.04	7,919,222.03	7,919,222.03
Indirect costs based on rate ** multiplied by actual direct costs	201,005.53	1,098,396.10	1,098,396.10
2023-2024 Actual Indirect Costs	214,034.04	1,110,844.05	1,110,844.05
2021-2022 Fixed Carry Forward	-8,059.00	-28,858.14	-28,805.27
Total Indirect Costs	222,093.04	1,139,702.19	1,139,649.32
Over/(Under) Recovery	-21,087.51	-41,306.09	-41,253.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	214,034.04	1,110,844.05	1,110,844.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,087.51	-41,306.09	-41,253.22
Total Projected Indirect 2025-2026 (Numerator)	235,121.55	1,152,150.14	1,152,097.27
Direct Costs	8,816,032.04	7,919,222.03	7,919,222.03
Rate for 2025-2026 **	2.67*	14.55*	14.55**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78030  
Form R0418**

Durand Area Schools  
310 N SAGINAW ST  
DURAND, MI 48429

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	623,418.34	2,047,840.52	2,047,840.52
2021-2022 Fixed Carry Forward	9,741.86	0.00	45,124.43
Total Indirect Costs	613,676.48	2,047,840.52	2,002,716.09
2021-2022 Direct Costs	14,148,772.50	12,724,350.32	12,724,350.32
2023-2024 Rate	4.34*	16.09*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,710,737.29	14,933,009.02	14,933,009.02
Indirect costs based on rate ** multiplied by actual direct costs	725,246.00	2,239,951.35	2,350,455.62
2023-2024 Actual Indirect Costs	652,590.23	2,430,318.50	2,430,318.50
2021-2022 Fixed Carry Forward	9,741.86	0.00	45,124.43
Total Indirect Costs	642,848.37	2,430,318.50	2,385,194.07
Over/(Under) Recovery	82,397.63	0.00	-34,738.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	652,590.23	2,430,318.50	2,430,318.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	82,397.63	0.00	-34,738.45
Total Projected Indirect 2025-2026 (Numerator)	570,192.60	2,430,318.50	2,465,056.95
Direct Costs	16,710,737.29	14,933,009.02	14,933,009.02
Rate for 2025-2026 **	3.41*	16.27*	16.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78040  
Form R0418**

Laingsburg Community Schools  
205 S WOODHULL RD  
LAINGSBURG, MI 48848

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	366,159.37	1,732,633.40	1,732,633.40
2021-2022 Fixed Carry Forward	75,555.77	0.00	92,673.79
Total Indirect Costs	290,603.60	1,732,633.40	1,639,959.61
2021-2022 Direct Costs	12,907,032.08	11,540,558.05	11,540,558.05
2023-2024 Rate	2.25*	15.01*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,315,012.42	12,803,930.61	12,803,930.61
Indirect costs based on rate ** multiplied by actual direct costs	322,087.78	1,920,589.59	1,819,438.54
2023-2024 Actual Indirect Costs	435,573.83	1,946,655.64	1,946,655.64
2021-2022 Fixed Carry Forward	75,555.77	0.00	92,673.79
Total Indirect Costs	360,018.06	1,946,655.64	1,853,981.85
Over/(Under) Recovery	-37,930.28	0.00	-34,543.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	435,573.83	1,946,655.64	1,946,655.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,930.28	0.00	-34,543.31
Total Projected Indirect 2025-2026 (Numerator)	473,504.11	1,946,655.64	1,981,198.95
Direct Costs	14,315,012.42	12,803,930.61	12,803,930.61
Rate for 2025-2026 **	3.31*	15.20*	15.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78060  
Form R0418**

Morrice Area Schools  
111 E MASON  
MORRICE, MI 48857

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	98,289.01	646,934.93	646,934.93
2021-2022 Fixed Carry Forward	-8,710.90	109,407.43	109,407.43
Total Indirect Costs	106,999.91	537,527.50	537,527.50
2021-2022 Direct Costs	6,269,908.81	5,721,262.89	5,721,262.89
2023-2024 Rate	1.71*	9.40*	9.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,038,400.12	6,362,873.16	6,362,873.16
Indirect costs based on rate ** multiplied by actual direct costs	120,356.64	598,110.08	598,110.08
2023-2024 Actual Indirect Costs	112,000.92	787,527.88	787,527.88
2021-2022 Fixed Carry Forward	-8,710.90	109,407.43	109,407.43
Total Indirect Costs	120,711.82	678,120.45	678,120.45
Over/(Under) Recovery	-355.18	-80,010.37	-80,010.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	112,000.92	787,527.88	787,527.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-355.18	-80,010.37	-80,010.37
Total Projected Indirect 2025-2026 (Numerator)	112,356.10	867,538.25	867,538.25
Direct Costs	7,038,400.12	6,362,873.16	6,362,873.16
Rate for 2025-2026 **	1.60*	13.63*	13.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78070  
Form R0418**

New Lothrop Area Public Schools  
P.O. Box 339  
New Lothrop, MI 48460

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,583.89	1,202,228.79	1,202,228.79
2021-2022 Fixed Carry Forward	84,593.87	102,797.97	97,065.41
Total Indirect Costs	329,990.02	1,099,430.82	1,105,163.38
2021-2022 Direct Costs	9,750,740.79	8,963,095.89	8,963,095.89
2023-2024 Rate	3.38*	12.27*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,883,319.05	10,030,935.68	10,030,935.68
Indirect costs based on rate ** multiplied by actual direct costs	367,856.18	1,230,795.81	1,236,814.37
2023-2024 Actual Indirect Costs	484,939.06	1,337,322.43	1,337,322.43
2021-2022 Fixed Carry Forward	84,593.87	102,797.97	97,065.41
Total Indirect Costs	400,345.19	1,234,524.46	1,240,257.02
Over/(Under) Recovery	-32,489.01	-3,728.65	-3,442.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	484,939.06	1,337,322.43	1,337,322.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-32,489.01	-3,728.65	-3,442.65
Total Projected Indirect 2025-2026 (Numerator)	517,428.07	1,341,051.08	1,340,765.08
Direct Costs	10,883,319.05	10,030,935.68	10,030,935.68
Rate for 2025-2026 **	4.75*	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 2025-2026 Indirect Cost Rates  
School District 78080  
Form R0418**

Perry Public Schools  
2665 W Britton Rd  
Perry, MI 48872

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	533,393.52	1,679,519.70	1,679,519.70
2021-2022 Fixed Carry Forward	-980.09	0.00	39,191.16
Total Indirect Costs	534,373.61	1,679,519.70	1,640,328.54
2021-2022 Direct Costs	12,611,284.73	11,465,158.55	11,465,158.55
2023-2024 Rate	4.24*	14.65*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,369,526.02	12,041,609.39	12,041,609.39
Indirect costs based on rate ** multiplied by actual direct costs	566,867.90	1,764,095.78	1,723,154.30
2023-2024 Actual Indirect Costs	607,994.07	1,935,910.70	1,935,910.70
2021-2022 Fixed Carry Forward	-980.09	0.00	39,191.16
Total Indirect Costs	608,974.16	1,935,910.70	1,896,719.54
Over/(Under) Recovery	-42,106.26	-171,814.92	-173,565.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	607,994.07	1,935,910.70	1,935,910.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-42,106.26	-171,814.92	-173,565.24
Total Projected Indirect 2025-2026 (Numerator)	650,100.33	2,107,725.62	2,109,475.94
Direct Costs	13,369,526.02	12,041,609.39	12,041,609.39
Rate for 2025-2026 **	4.86*	17.50*	17.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78100  
Form R0418**

Corunna Public Schools  
124 N SHIAWASSEE ST  
CORUNNA, MI 48817

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	456,982.27	2,011,677.82	2,011,677.82
2021-2022 Fixed Carry Forward	-58,339.94	215,821.64	215,779.61
Total Indirect Costs	515,322.21	1,795,856.18	1,795,898.21
2021-2022 Direct Costs	20,090,554.29	18,535,858.74	18,535,858.74
2023-2024 Rate	2.56*	9.69*	9.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,250,109.93	21,816,810.14	21,816,810.14
Indirect costs based on rate ** multiplied by actual direct costs	620,802.81	2,114,048.90	2,114,048.90
2023-2024 Actual Indirect Costs	554,087.11	2,987,386.90	2,987,386.90
2021-2022 Fixed Carry Forward	-58,339.94	215,821.64	215,779.61
Total Indirect Costs	612,427.05	2,771,565.26	2,771,607.29
Over/(Under) Recovery	8,375.76	-657,516.36	-657,558.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	554,087.11	2,987,386.90	2,987,386.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	8,375.76	-657,516.36	-657,558.39
Total Projected Indirect 2025-2026 (Numerator)	545,711.35	3,644,903.26	3,644,945.29
Direct Costs	24,250,109.93	21,816,810.14	21,816,810.14
Rate for 2025-2026 **	2.25*	16.71*	16.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 78110  
Form R0418**

Owosso Public Schools  
645 ALGER AVE  
OWOSSO, MI 48867

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	969,546.05	4,178,841.39	4,178,841.39
2021-2022 Fixed Carry Forward	-151,268.55	177,883.32	177,579.01
Total Indirect Costs	1,120,814.60	4,000,958.07	4,001,262.38
2021-2022 Direct Costs	34,916,454.31	31,707,158.97	31,707,158.97
2023-2024 Rate	3.21*	12.62*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,547,626.80	35,295,315.83	35,295,315.83
Indirect costs based on rate ** multiplied by actual direct costs	1,237,378.82	4,454,268.86	4,454,268.86
2023-2024 Actual Indirect Costs	1,096,611.45	4,348,922.42	4,348,922.42
2021-2022 Fixed Carry Forward	-151,268.55	177,883.32	177,579.01
Total Indirect Costs	1,247,880.00	4,171,039.10	4,171,343.41
Over/(Under) Recovery	-10,501.18	283,229.76	282,925.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,096,611.45	4,348,922.42	4,348,922.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-10,501.18	283,229.76	282,925.45
Total Projected Indirect 2025-2026 (Numerator)	1,107,112.63	4,065,692.66	4,065,996.97
Direct Costs	38,547,626.80	35,295,315.83	35,295,315.83
Rate for 2025-2026 **	2.87*	11.52*	11.52**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79000  
Form R0418**

Tuscola ISD  
1385 CLEAVER RD  
CARO, MI 48723

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,769,266.72	3,073,232.20	3,073,232.20
2021-2022 Fixed Carry Forward	-42,119.73	97,016.12	97,016.12
Total Indirect Costs	1,811,386.45	2,976,216.08	2,976,216.08
2021-2022 Direct Costs	25,298,112.58	24,005,723.38	24,005,723.38
2023-2024 Rate	7.16*	12.40*	12.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	28,930,886.24	27,656,880.35	27,656,880.35
Indirect costs based on rate ** multiplied by actual direct costs	2,071,451.45	3,429,453.16	3,429,453.16
2023-2024 Actual Indirect Costs	2,009,148.12	3,293,127.07	3,293,127.07
2021-2022 Fixed Carry Forward	-42,119.73	97,016.12	97,016.12
Total Indirect Costs	2,051,267.85	3,196,110.95	3,196,110.95
Over/(Under) Recovery	20,183.60	233,342.21	233,342.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,009,148.12	3,293,127.07	3,293,127.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	20,183.60	233,342.21	233,342.21
Total Projected Indirect 2025-2026 (Numerator)	1,988,964.52	3,059,784.86	3,059,784.86
Direct Costs	28,930,886.24	27,656,880.35	27,656,880.35
Rate for 2025-2026 **	6.87*	11.06*	11.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79010  
Form R0418**

Akron-Fairgrove Schools  
P.O. Box 319  
Fairgrove, MI 48733

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	109,270.99	448,952.32	448,952.32
2021-2022 Fixed Carry Forward	-10,111.06	-41,200.62	-41,505.13
Total Indirect Costs	119,382.05	490,152.94	490,457.45
2021-2022 Direct Costs	4,791,313.35	4,451,632.02	4,451,632.02
2023-2024 Rate	2.49*	11.01*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,231,469.86	5,800,902.92	5,800,902.92
Indirect costs based on rate ** multiplied by actual direct costs	155,163.60	638,679.41	639,259.50
2023-2024 Actual Indirect Costs	182,698.02	613,264.96	613,264.96
2021-2022 Fixed Carry Forward	-10,111.06	-41,200.62	-41,505.13
Total Indirect Costs	192,809.08	654,465.58	654,770.09
Over/(Under) Recovery	-37,645.48	-15,786.17	-15,510.59

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	182,698.02	613,264.96	613,264.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,645.48	-15,786.17	-15,510.59
Total Projected Indirect 2025-2026 (Numerator)	220,343.50	629,051.13	628,775.55
Direct Costs	6,231,469.86	5,800,902.92	5,800,902.92
Rate for 2025-2026 **	3.54*	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 2025-2026 Indirect Cost Rates  
School District 79020  
Form R0418**

Caro Community Schools  
301 N HOOPER ST  
CARO, MI 48723

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	319,580.46	1,661,980.04	1,661,980.04
2021-2022 Fixed Carry Forward	-12,930.69	156,536.12	156,675.54
Total Indirect Costs	332,511.15	1,505,443.92	1,505,304.50
2021-2022 Direct Costs	18,430,719.56	17,088,319.98	17,088,319.98
2023-2024 Rate	1.80*	8.81*	8.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,989,025.64	19,173,850.36	19,173,850.36
Indirect costs based on rate ** multiplied by actual direct costs	377,802.46	1,689,216.22	1,689,216.22
2023-2024 Actual Indirect Costs	312,579.93	2,127,755.21	2,127,755.21
2021-2022 Fixed Carry Forward	-12,930.69	156,536.12	156,675.54
Total Indirect Costs	325,510.62	1,971,219.09	1,971,079.67
Over/(Under) Recovery	52,291.84	-282,002.87	-281,863.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	312,579.93	2,127,755.21	2,127,755.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	52,291.84	-282,002.87	-281,863.45
Total Projected Indirect 2025-2026 (Numerator)	260,288.09	2,409,758.08	2,409,618.66
Direct Costs	20,989,025.64	19,173,850.36	19,173,850.36
Rate for 2025-2026 **	1.24*	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 2025-2026 Indirect Cost Rates  
School District 79030  
Form R0418**

Cass City Public Schools  
4868 SEEGER ST  
CASS CITY, MI 48726

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	465,653.06	1,345,216.81	1,345,216.81
2021-2022 Fixed Carry Forward	-10,884.29	-183,320.54	-183,320.54
Total Indirect Costs	476,537.35	1,528,537.35	1,528,537.35
2021-2022 Direct Costs	11,294,182.20	10,414,618.45	10,414,618.45
2023-2024 Rate	4.22*	14.68*	14.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,030,516.21	12,090,040.01	12,090,040.01
Indirect costs based on rate ** multiplied by actual direct costs	549,887.78	1,774,817.87	1,774,817.87
2023-2024 Actual Indirect Costs	484,918.21	1,425,394.41	1,425,394.41
2021-2022 Fixed Carry Forward	-10,884.29	-183,320.54	-183,320.54
Total Indirect Costs	495,802.50	1,608,714.95	1,608,714.95
Over/(Under) Recovery	54,085.28	166,102.92	166,102.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	484,918.21	1,425,394.41	1,425,394.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	54,085.28	166,102.92	166,102.92
Total Projected Indirect 2025-2026 (Numerator)	430,832.93	1,259,291.49	1,259,291.49
Direct Costs	13,030,516.21	12,090,040.01	12,090,040.01
Rate for 2025-2026 **	3.31*	10.42*	10.42**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79080  
Form R0418**

Kingston Community School District  
5790 STATE ST  
KINGSTON, MI 48741

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	276,792.30	1,046,249.70	1,046,249.70
2021-2022 Fixed Carry Forward	70,887.16	0.00	60,504.94
Total Indirect Costs	205,905.14	1,046,249.70	985,744.76
2021-2022 Direct Costs	7,678,194.00	6,908,736.60	6,908,736.60
2023-2024 Rate	2.68*	15.14*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,468,371.13	7,392,577.48	7,392,577.48
Indirect costs based on rate ** multiplied by actual direct costs	226,952.35	1,108,886.62	1,054,920.81
2023-2024 Actual Indirect Costs	287,917.27	1,363,710.92	1,363,710.92
2021-2022 Fixed Carry Forward	70,887.16	0.00	60,504.94
Total Indirect Costs	217,030.11	1,363,710.92	1,303,205.98
Over/(Under) Recovery	9,922.24	0.00	-248,285.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	287,917.27	1,363,710.92	1,363,710.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,922.24	0.00	-248,285.17
Total Projected Indirect 2025-2026 (Numerator)	277,995.03	1,363,710.92	1,611,996.09
Direct Costs	8,468,371.13	7,392,577.48	7,392,577.48
Rate for 2025-2026 **	3.28*	18.45*	21.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79090  
Form R0418**

Mayville Community School District  
6250 FULTON ST  
MAYVILLE, MI 48744

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	282,169.04	989,795.58	989,795.58
2021-2022 Fixed Carry Forward	115,169.08	0.00	111,023.05
Total Indirect Costs	166,999.96	989,795.58	878,772.53
2021-2022 Direct Costs	6,388,002.03	5,847,505.49	5,847,505.49
2023-2024 Rate	2.61*	16.93*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,454,099.71	6,625,671.36	6,625,671.36
Indirect costs based on rate ** multiplied by actual direct costs	194,552.00	993,850.70	995,838.41
2023-2024 Actual Indirect Costs	244,968.37	1,073,396.72	1,073,396.72
2021-2022 Fixed Carry Forward	115,169.08	0.00	111,023.05
Total Indirect Costs	129,799.29	1,073,396.72	962,373.67
Over/(Under) Recovery	64,752.71	0.00	33,464.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	244,968.37	1,073,396.72	1,073,396.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	64,752.71	0.00	33,464.74
Total Projected Indirect 2025-2026 (Numerator)	180,215.66	1,073,396.72	1,039,931.98
Direct Costs	7,454,099.71	6,625,671.36	6,625,671.36
Rate for 2025-2026 **	2.42*	16.20*	15.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79100  
Form R0418**

Millington Community Schools  
8664 DEAN DR  
MILLINGTON, MI 48746

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	492,899.69	1,559,287.82	1,559,287.82
2021-2022 Fixed Carry Forward	109,792.85	51,314.89	51,487.79
Total Indirect Costs	383,106.84	1,507,972.93	1,507,800.03
2021-2022 Direct Costs	12,145,914.32	11,079,526.19	11,079,526.19
2023-2024 Rate	3.15*	13.61*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,003,061.64	12,557,264.72	12,557,264.72
Indirect costs based on rate ** multiplied by actual direct costs	441,096.44	1,709,043.73	1,709,043.73
2023-2024 Actual Indirect Costs	588,276.72	2,034,073.64	2,034,073.64
2021-2022 Fixed Carry Forward	109,792.85	51,314.89	51,487.79
Total Indirect Costs	478,483.87	1,982,758.75	1,982,585.85
Over/(Under) Recovery	-37,387.43	-273,715.02	-273,542.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	588,276.72	2,034,073.64	2,034,073.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,387.43	-273,715.02	-273,542.12
Total Projected Indirect 2025-2026 (Numerator)	625,664.15	2,307,788.66	2,307,615.76
Direct Costs	14,003,061.64	12,557,264.72	12,557,264.72
Rate for 2025-2026 **	4.47*	18.38*	18.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79110  
Form R0418**

Reese Public Schools  
P.O. Box 389  
Reese, MI 48757

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	404,275.51	1,264,307.41	1,264,307.41
2021-2022 Fixed Carry Forward	6,386.53	0.00	-80,438.93
Total Indirect Costs	397,888.98	1,264,307.41	1,344,746.34
2021-2022 Direct Costs	8,498,342.72	7,871,542.45	7,871,542.45
2023-2024 Rate	4.68*	16.06*	17.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,259,076.41	10,163,071.00	10,163,071.00
Indirect costs based on rate ** multiplied by actual direct costs	526,924.78	1,524,460.65	1,735,852.53
2023-2024 Actual Indirect Costs	332,799.75	1,428,805.16	1,428,805.16
2021-2022 Fixed Carry Forward	6,386.53	0.00	-80,438.93
Total Indirect Costs	326,413.22	1,428,805.16	1,509,244.09
Over/(Under) Recovery	200,511.56	0.00	226,608.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	332,799.75	1,428,805.16	1,428,805.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	200,511.56	0.00	226,608.44
Total Projected Indirect 2025-2026 (Numerator)	132,288.19	1,428,805.16	1,202,196.72
Direct Costs	11,259,076.41	10,163,071.00	10,163,071.00
Rate for 2025-2026 **	1.17*	14.06*	11.83**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79145  
Form R0418**

Unionville-Sebewaing Area S.D.  
2203 WILDNER RD  
SEBEWAING, MI 48759

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	457,627.41	1,308,776.42	1,308,776.42
2021-2022 Fixed Carry Forward	-22,329.04	0.00	-46,346.59
Total Indirect Costs	479,956.45	1,308,776.42	1,355,123.01
2021-2022 Direct Costs	8,219,066.02	7,367,917.01	7,367,917.01
2023-2024 Rate	5.84*	17.76*	18.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,758,939.96	7,770,648.39	7,770,648.39
Indirect costs based on rate ** multiplied by actual direct costs	511,522.09	1,165,597.26	1,429,022.24
2023-2024 Actual Indirect Costs	559,153.49	1,547,445.06	1,547,445.06
2021-2022 Fixed Carry Forward	-22,329.04	0.00	-46,346.59
Total Indirect Costs	581,482.53	1,547,445.06	1,593,791.65
Over/(Under) Recovery	-69,960.44	0.00	-164,769.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	559,153.49	1,547,445.06	1,547,445.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,960.44	0.00	-164,769.41
Total Projected Indirect 2025-2026 (Numerator)	629,113.93	1,547,445.06	1,712,214.47
Direct Costs	8,758,939.96	7,770,648.39	7,770,648.39
Rate for 2025-2026 **	7.18*	19.91*	22.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 79150  
Form R0418**

Vassar Public Schools  
220 ATHLETIC ST  
VASSAR, MI 48768

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	483,590.33	1,643,674.75	1,643,674.75
2021-2022 Fixed Carry Forward	-11,091.17	-329,702.44	-329,702.44
Total Indirect Costs	494,681.50	1,973,377.19	1,973,377.19
2021-2022 Direct Costs	13,114,958.16	11,954,873.74	11,954,873.74
2023-2024 Rate	3.77*	16.51*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,315,706.53	12,169,400.27	12,169,400.27
Indirect costs based on rate ** multiplied by actual direct costs	502,002.14	1,825,410.04	2,009,167.98
2023-2024 Actual Indirect Costs	560,230.24	1,706,536.50	1,706,536.50
2021-2022 Fixed Carry Forward	-11,091.17	-329,702.44	-329,702.44
Total Indirect Costs	571,321.41	2,036,238.94	2,036,238.94
Over/(Under) Recovery	-69,319.27	0.00	-27,070.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	560,230.24	1,706,536.50	1,706,536.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,319.27	0.00	-27,070.96
Total Projected Indirect 2025-2026 (Numerator)	629,549.51	1,706,536.50	1,733,607.46
Direct Costs	13,315,706.53	12,169,400.27	12,169,400.27
Rate for 2025-2026 **	4.73*	14.02*	14.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80000  
Form R0418**

Van Buren ISD  
490 S PAW PAW ST  
LAWRENCE, MI 49064

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,890,078.93	6,471,611.42	6,471,611.42
2021-2022 Fixed Carry Forward	-307,232.03	-383,325.27	-381,249.50
Total Indirect Costs	4,197,310.96	6,854,936.69	6,852,860.92
2021-2022 Direct Costs	46,997,586.10	44,416,053.61	44,416,053.61
2023-2024 Rate	8.93*	15.43*	15.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,993,385.87	55,148,413.14	55,148,413.14
Indirect costs based on rate ** multiplied by actual direct costs	5,178,809.36	8,272,261.97	8,509,400.15
2023-2024 Actual Indirect Costs	4,537,498.41	7,382,930.69	7,382,930.69
2021-2022 Fixed Carry Forward	-307,232.03	-383,325.27	-381,249.50
Total Indirect Costs	4,844,730.44	7,766,255.96	7,764,180.19
Over/(Under) Recovery	334,078.92	0.00	745,219.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,537,498.41	7,382,930.69	7,382,930.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	334,078.92	0.00	745,219.96
Total Projected Indirect 2025-2026 (Numerator)	4,203,419.49	7,382,930.69	6,637,710.73
Direct Costs	57,993,385.87	55,148,413.14	55,148,413.14
Rate for 2025-2026 **	7.25*	13.39*	12.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80010  
Form R0418**

South Haven Public Schools  
554 GREEN ST  
SOUTH HAVEN, MI 49090

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	991,898.01	3,563,182.57	3,563,182.57
2021-2022 Fixed Carry Forward	123,932.73	0.00	-78,097.03
Total Indirect Costs	867,965.28	3,563,182.57	3,641,279.60
2021-2022 Direct Costs	23,266,715.89	20,695,431.33	20,695,431.33
2023-2024 Rate	3.73*	17.22*	17.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,954,959.53	22,105,079.89	22,105,079.89
Indirect costs based on rate ** multiplied by actual direct costs	930,819.99	3,315,761.98	3,888,283.55
2023-2024 Actual Indirect Costs	1,353,933.25	4,203,812.89	4,203,812.89
2021-2022 Fixed Carry Forward	123,932.73	0.00	-78,097.03
Total Indirect Costs	1,230,000.52	4,203,812.89	4,281,909.92
Over/(Under) Recovery	-299,180.53	0.00	-393,626.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,353,933.25	4,203,812.89	4,203,812.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-299,180.53	0.00	-393,626.37
Total Projected Indirect 2025-2026 (Numerator)	1,653,113.78	4,203,812.89	4,597,439.26
Direct Costs	24,954,959.53	22,105,079.89	22,105,079.89
Rate for 2025-2026 **	6.62*	19.02*	20.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80020  
Form R0418**

Bangor Public Schools (Van Buren)  
801 W ARLINGTON ST  
BANGOR, MI 49013

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	644,720.30	2,021,143.36	2,021,143.36
2021-2022 Fixed Carry Forward	-83,017.65	0.00	-35,310.70
Total Indirect Costs	727,737.95	2,021,143.36	2,056,454.06
2021-2022 Direct Costs	13,260,991.09	11,884,568.03	11,884,568.03
2023-2024 Rate	5.49*	17.01*	17.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,416,559.01	14,639,979.52	14,639,979.52
Indirect costs based on rate ** multiplied by actual direct costs	901,269.09	2,195,996.93	2,532,716.46
2023-2024 Actual Indirect Costs	494,538.56	2,271,118.05	2,271,118.05
2021-2022 Fixed Carry Forward	-83,017.65	0.00	-35,310.70
Total Indirect Costs	577,556.21	2,271,118.05	2,306,428.75
Over/(Under) Recovery	323,712.88	0.00	226,287.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	494,538.56	2,271,118.05	2,271,118.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	323,712.88	0.00	226,287.71
Total Projected Indirect 2025-2026 (Numerator)	170,825.68	2,271,118.05	2,044,830.34
Direct Costs	16,416,559.01	14,639,979.52	14,639,979.52
Rate for 2025-2026 **	1.04*	15.51*	13.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80040  
Form R0418**

Covert Public Schools  
35323 M 140 HWY  
COVERT, MI 49043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	355,092.36	1,285,384.76	1,285,384.76
2021-2022 Fixed Carry Forward	130,145.56	0.00	0.00
Total Indirect Costs	224,946.80	1,285,384.76	1,285,384.76
2021-2022 Direct Costs	5,582,939.93	4,652,647.53	4,652,647.53
2023-2024 Rate	4.03*	27.63*	27.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,210,937.04	5,359,655.15	5,359,655.15
Indirect costs based on rate ** multiplied by actual direct costs	250,300.76	803,948.27	1,339,913.79
2023-2024 Actual Indirect Costs	404,310.12	1,255,592.01	1,255,592.01
2021-2022 Fixed Carry Forward	130,145.56	0.00	0.00
Total Indirect Costs	274,164.56	1,255,592.01	1,255,592.01
Over/(Under) Recovery	-23,863.80	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	404,310.12	1,255,592.01	1,255,592.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,863.80	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	428,173.92	1,255,592.01	1,255,592.01
Direct Costs	6,210,937.04	5,359,655.15	5,359,655.15
Rate for 2025-2026 **	6.89*	23.43*	23.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80050  
Form R0418**

Decatur Public Schools  
110 CEDAR ST  
DECATUR, MI 49045

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	511,763.55	1,379,592.38	1,379,592.38
2021-2022 Fixed Carry Forward	97,202.22	0.00	32,765.66
Total Indirect Costs	414,561.33	1,379,592.38	1,346,826.72
2021-2022 Direct Costs	8,728,912.03	7,861,083.20	7,861,083.20
2023-2024 Rate	4.75*	17.55*	17.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,564,928.73	8,522,447.68	8,522,447.68
Indirect costs based on rate ** multiplied by actual direct costs	454,334.11	1,278,367.15	1,459,895.29
2023-2024 Actual Indirect Costs	544,798.07	1,587,279.12	1,587,279.12
2021-2022 Fixed Carry Forward	97,202.22	0.00	32,765.66
Total Indirect Costs	447,595.85	1,587,279.12	1,554,513.46
Over/(Under) Recovery	6,738.26	0.00	-94,618.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	544,798.07	1,587,279.12	1,587,279.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,738.26	0.00	-94,618.17
Total Projected Indirect 2025-2026 (Numerator)	538,059.81	1,587,279.12	1,681,897.29
Direct Costs	9,564,928.73	8,522,447.68	8,522,447.68
Rate for 2025-2026 **	5.63*	18.62*	19.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80090  
Form R0418**

Bloomington Public School District  
P.O. Box 217  
Bloomington, MI 49026

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	461,382.50	1,922,448.95	1,922,448.95
2021-2022 Fixed Carry Forward	-35,455.83	0.00	1,367.46
Total Indirect Costs	496,838.33	1,922,448.95	1,921,081.49
2021-2022 Direct Costs	14,296,133.10	12,835,066.65	12,835,066.65
2023-2024 Rate	3.48*	14.98*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,884,394.76	12,301,792.40	12,301,792.40
Indirect costs based on rate ** multiplied by actual direct costs	483,176.94	1,842,808.50	1,841,578.32
2023-2024 Actual Indirect Costs	493,179.95	2,075,782.31	2,075,782.31
2021-2022 Fixed Carry Forward	-35,455.83	0.00	1,367.46
Total Indirect Costs	528,635.78	2,075,782.31	2,074,414.85
Over/(Under) Recovery	-45,458.84	-232,973.81	-232,836.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	493,179.95	2,075,782.31	2,075,782.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,458.84	-232,973.81	-232,836.53
Total Projected Indirect 2025-2026 (Numerator)	538,638.79	2,308,756.12	2,308,618.84
Direct Costs	13,884,394.76	12,301,792.40	12,301,792.40
Rate for 2025-2026 **	3.88*	18.77*	18.77**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80110  
Form R0418**

Gobles Public School District  
P.O. Box 412  
Gobles, MI 49055

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	405,222.31	1,265,009.77	1,265,009.77
2021-2022 Fixed Carry Forward	-93,287.90	-193,765.18	-197,897.76
Total Indirect Costs	498,510.21	1,458,774.95	1,462,907.53
2021-2022 Direct Costs	8,304,155.71	7,444,368.25	7,444,368.25
2023-2024 Rate	6.00*	19.60*	19.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,911,750.28	9,829,552.36	9,829,552.36
Indirect costs based on rate ** multiplied by actual direct costs	654,705.02	1,474,432.85	1,931,507.04
2023-2024 Actual Indirect Costs	348,030.68	1,430,228.60	1,430,228.60
2021-2022 Fixed Carry Forward	-93,287.90	-193,765.18	-197,897.76
Total Indirect Costs	441,318.58	1,623,993.78	1,628,126.36
Over/(Under) Recovery	213,386.44	0.00	303,380.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	348,030.68	1,430,228.60	1,430,228.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	213,386.44	0.00	303,380.68
Total Projected Indirect 2025-2026 (Numerator)	134,644.24	1,430,228.60	1,126,847.92
Direct Costs	10,911,750.28	9,829,552.36	9,829,552.36
Rate for 2025-2026 **	1.23*	14.55*	11.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80120  
Form R0418**

Hartford Public Schools  
115 SCHOOL ST  
HARTFORD, MI 49057

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	581,581.97	1,931,212.38	1,931,212.38
2021-2022 Fixed Carry Forward	112,745.23	0.00	104,077.01
Total Indirect Costs	468,836.74	1,931,212.38	1,827,135.37
2021-2022 Direct Costs	14,659,022.43	13,309,392.02	13,309,392.02
2023-2024 Rate	3.20*	14.51*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,624,796.70	15,270,761.72	15,270,761.72
Indirect costs based on rate ** multiplied by actual direct costs	531,993.49	2,215,787.53	2,096,675.58
2023-2024 Actual Indirect Costs	837,597.33	2,191,632.31	2,191,632.31
2021-2022 Fixed Carry Forward	112,745.23	0.00	104,077.01
Total Indirect Costs	724,852.10	2,191,632.31	2,087,555.30
Over/(Under) Recovery	-192,858.61	24,155.22	9,120.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	837,597.33	2,191,632.31	2,191,632.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-192,858.61	24,155.22	9,120.28
Total Projected Indirect 2025-2026 (Numerator)	1,030,455.94	2,167,477.09	2,182,512.03
Direct Costs	16,624,796.70	15,270,761.72	15,270,761.72
Rate for 2025-2026 **	6.20*	14.19*	14.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80130  
Form R0418**

Lawrence Public Schools  
650 W SAINT JOSEPH ST  
LAWRENCE, MI 49064

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	443,873.50	912,381.11	912,381.11
2021-2022 Fixed Carry Forward	-19,154.76	0.00	30,268.17
Total Indirect Costs	463,028.26	912,381.11	882,112.94
2021-2022 Direct Costs	5,605,455.77	5,136,948.16	5,136,948.16
2023-2024 Rate	8.26*	17.76*	17.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,141,274.36	5,587,142.69	5,587,142.69
Indirect costs based on rate ** multiplied by actual direct costs	507,269.26	838,071.40	959,312.40
2023-2024 Actual Indirect Costs	360,052.03	914,183.70	914,183.70
2021-2022 Fixed Carry Forward	-19,154.76	0.00	30,268.17
Total Indirect Costs	379,206.79	914,183.70	883,915.53
Over/(Under) Recovery	128,062.47	0.00	75,396.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	360,052.03	914,183.70	914,183.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	128,062.47	0.00	75,396.87
Total Projected Indirect 2025-2026 (Numerator)	231,989.56	914,183.70	838,786.83
Direct Costs	6,141,274.36	5,587,142.69	5,587,142.69
Rate for 2025-2026 **	3.78*	16.36*	15.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80140  
Form R0418**

Lawton Community School District  
101 Primary Way  
Lawton, MI 49065

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,087.72	1,585,302.19	1,585,302.19
2021-2022 Fixed Carry Forward	42,221.68	0.00	128,132.75
Total Indirect Costs	374,866.04	1,585,302.19	1,457,169.44
2021-2022 Direct Costs	11,439,810.64	10,271,596.17	10,271,596.17
2023-2024 Rate	3.28*	15.43*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,036,679.36	11,724,573.06	11,724,573.06
Indirect costs based on rate ** multiplied by actual direct costs	427,603.08	1,758,685.96	1,663,716.92
2023-2024 Actual Indirect Costs	460,470.00	1,772,576.30	1,772,576.30
2021-2022 Fixed Carry Forward	42,221.68	0.00	128,132.75
Total Indirect Costs	418,248.32	1,772,576.30	1,644,443.55
Over/(Under) Recovery	9,354.76	0.00	19,273.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	460,470.00	1,772,576.30	1,772,576.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,354.76	0.00	19,273.37
Total Projected Indirect 2025-2026 (Numerator)	451,115.24	1,772,576.30	1,753,302.93
Direct Costs	13,036,679.36	11,724,573.06	11,724,573.06
Rate for 2025-2026 **	3.46*	15.12*	14.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80150  
Form R0418**

Mattawan Consolidated School  
56720 MURRAY ST  
MATTAWAN, MI 49071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,578,220.24	5,500,573.25	5,500,573.25
2021-2022 Fixed Carry Forward	-91,647.65	0.00	-35,764.30
Total Indirect Costs	1,669,867.89	5,500,573.25	5,536,337.55
2021-2022 Direct Costs	38,605,548.40	34,774,475.53	34,774,475.53
2023-2024 Rate	4.33*	15.82*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,231,859.86	41,689,243.50	41,689,243.50
Indirect costs based on rate ** multiplied by actual direct costs	2,001,839.53	6,253,386.53	6,636,927.57
2023-2024 Actual Indirect Costs	1,784,522.76	6,099,055.50	6,099,055.50
2021-2022 Fixed Carry Forward	-91,647.65	0.00	-35,764.30
Total Indirect Costs	1,876,170.41	6,099,055.50	6,134,819.80
Over/(Under) Recovery	125,669.12	0.00	502,107.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,784,522.76	6,099,055.50	6,099,055.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	125,669.12	0.00	502,107.77
Total Projected Indirect 2025-2026 (Numerator)	1,658,853.64	6,099,055.50	5,596,947.73
Direct Costs	46,231,859.86	41,689,243.50	41,689,243.50
Rate for 2025-2026 **	3.59*	14.63*	13.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80160  
Form R0418**

Paw Paw Public School District  
119 JOHNSON RD  
PAW PAW, MI 49079

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,322,070.29	3,573,581.95	3,573,581.95
2021-2022 Fixed Carry Forward	-38,792.53	0.00	-137,732.04
Total Indirect Costs	1,360,862.82	3,573,581.95	3,711,313.99
2021-2022 Direct Costs	24,652,070.38	22,400,558.72	22,400,558.72
2023-2024 Rate	5.52*	15.95*	16.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,075,956.14	27,436,413.02	27,436,413.02
Indirect costs based on rate ** multiplied by actual direct costs	1,660,192.78	4,115,461.95	4,546,213.64
2023-2024 Actual Indirect Costs	1,349,109.04	3,988,652.16	3,988,652.16
2021-2022 Fixed Carry Forward	-38,792.53	0.00	-137,732.04
Total Indirect Costs	1,387,901.57	3,988,652.16	4,126,384.20
Over/(Under) Recovery	272,291.21	0.00	419,829.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,349,109.04	3,988,652.16	3,988,652.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	272,291.21	0.00	419,829.44
Total Projected Indirect 2025-2026 (Numerator)	1,076,817.83	3,988,652.16	3,568,822.72
Direct Costs	30,075,956.14	27,436,413.02	27,436,413.02
Rate for 2025-2026 **	3.58*	14.54*	13.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80240  
Form R0418**

Bangor Township S/D #8  
29842 66TH ST  
BANGOR, MI 49013

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	25,527.60	25,527.60
2021-2022 Fixed Carry Forward	0.00	-3,060.82	-3,073.45
Total Indirect Costs	0.00	28,588.42	28,601.05
2021-2022 Direct Costs	264,969.75	239,442.15	239,442.15
2023-2024 Rate	0.00*	11.94*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	229,374.01	205,879.49	205,879.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	24,582.01	24,582.01
2023-2024 Actual Indirect Costs	0.00	23,494.52	23,494.52
2021-2022 Fixed Carry Forward	0.00	-3,060.82	-3,073.45
Total Indirect Costs	0.00	26,555.34	26,567.97
Over/(Under) Recovery	0.00	-1,973.33	-1,985.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	23,494.52	23,494.52
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,973.33	-1,985.96
Total Projected Indirect 2025-2026 (Numerator)	0.00	25,467.85	25,480.48
Direct Costs	229,374.01	205,879.49	205,879.49
Rate for 2025-2026 **	0.00*	12.37*	12.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 80900  
Form R0418**

Michigan Online School  
209 S STATE ST  
GOBLES, MI 49055

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	256,221.09	348,782.06	348,782.06
2021-2022 Fixed Carry Forward	458,433.88	474,033.68	474,033.68
Total Indirect Costs	-202,212.79	-125,251.62	-125,251.62
2021-2022 Direct Costs	7,125,174.13	7,032,613.16	7,032,613.16
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,333,465.76	12,215,003.94	12,215,003.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	423,398.69	541,860.51	541,860.51
2021-2022 Fixed Carry Forward	458,433.88	474,033.68	474,033.68
Total Indirect Costs	-35,035.19	67,826.83	67,826.83
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	423,398.69	541,860.51	541,860.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	423,398.69	541,860.51	541,860.51
Direct Costs	12,333,465.76	12,215,003.94	12,215,003.94
Rate for 2025-2026 **	3.43*	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 2025-2026 Indirect Cost Rates  
School District 81000  
Form R0418**

Washtenaw ISD  
P.O. Box 1406  
Ann Arbor, MI 48106

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,878,825.12	10,148,613.15	10,148,613.15
2021-2022 Fixed Carry Forward	-248,245.18	0.00	923,149.90
Total Indirect Costs	7,127,070.30	10,148,613.15	9,225,463.25
2021-2022 Direct Costs	60,997,260.35	57,727,472.32	57,727,472.32
2023-2024 Rate	11.68*	17.58*	15.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	77,263,639.53	74,090,596.90	74,090,596.90
Indirect costs based on rate ** multiplied by actual direct costs	9,024,393.10	11,113,589.54	11,839,677.38
2023-2024 Actual Indirect Costs	8,207,970.18	11,381,012.81	11,381,012.81
2021-2022 Fixed Carry Forward	-248,245.18	0.00	923,149.90
Total Indirect Costs	8,456,215.36	11,381,012.81	10,457,862.91
Over/(Under) Recovery	568,177.74	0.00	1,381,814.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,207,970.18	11,381,012.81	11,381,012.81
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	568,177.74	0.00	1,381,814.47
Total Projected Indirect 2025-2026 (Numerator)	7,639,792.44	11,381,012.81	9,999,198.34
Direct Costs	77,263,639.53	74,090,596.90	74,090,596.90
Rate for 2025-2026 **	9.89*	15.36*	13.50**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81010  
Form R0418**

Ann Arbor Public Schools  
2555 S STATE ST  
ANN ARBOR, MI 48104

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,385,272.34	30,077,973.89	30,077,973.89
2021-2022 Fixed Carry Forward	394,198.04	-352,278.40	-352,278.40
Total Indirect Costs	8,991,074.30	30,430,252.29	30,430,252.29
2021-2022 Direct Costs	281,010,052.13	269,484,480.61	269,484,480.61
2023-2024 Rate	3.20*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	281,962,838.78	280,450,211.32	280,450,211.32
Indirect costs based on rate ** multiplied by actual direct costs	9,022,810.84	31,662,828.86	31,662,828.86
2023-2024 Actual Indirect Costs	11,093,009.88	34,210,545.12	34,210,545.12
2021-2022 Fixed Carry Forward	394,198.04	-352,278.40	-352,278.40
Total Indirect Costs	10,698,811.84	34,562,823.52	34,562,823.52
Over/(Under) Recovery	-1,676,001.00	-2,899,994.66	-2,899,994.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,093,009.88	34,210,545.12	34,210,545.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,676,001.00	-2,899,994.66	-2,899,994.66
Total Projected Indirect 2025-2026 (Numerator)	12,769,010.88	37,110,539.78	37,110,539.78
Direct Costs	281,962,838.78	280,450,211.32	280,450,211.32
Rate for 2025-2026 **	4.53*	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 2025-2026 Indirect Cost Rates  
School District 81020  
Form R0418**

Ypsilanti Community Schools  
1885 PACKARD RD  
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,705,962.05	7,486,636.78	7,486,636.78
2021-2022 Fixed Carry Forward	490,885.35	1,525,079.13	1,294,216.76
Total Indirect Costs	1,215,076.70	5,961,557.65	6,192,420.02
2021-2022 Direct Costs	71,934,944.40	66,019,896.75	66,019,896.75
2023-2024 Rate	1.69*	9.03*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	80,737,727.00	72,959,804.46	72,959,804.46
Indirect costs based on rate ** multiplied by actual direct costs	1,364,467.59	6,588,270.34	6,843,629.66
2023-2024 Actual Indirect Costs	2,344,520.64	9,849,340.03	9,849,340.03
2021-2022 Fixed Carry Forward	490,885.35	1,525,079.13	1,294,216.76
Total Indirect Costs	1,853,635.29	8,324,260.90	8,555,123.27
Over/(Under) Recovery	-489,167.70	-1,735,990.56	-1,711,493.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,344,520.64	9,849,340.03	9,849,340.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-489,167.70	-1,735,990.56	-1,711,493.61
Total Projected Indirect 2025-2026 (Numerator)	2,833,688.34	11,585,330.59	11,560,833.64
Direct Costs	80,737,727.00	72,959,804.46	72,959,804.46
Rate for 2025-2026 **	3.51*	15.88*	15.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81040  
Form R0418**

Chelsea School District  
500 WASHINGTON ST  
CHELSEA, MI 48118

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,637,745.94	4,736,811.22	4,736,811.22
2021-2022 Fixed Carry Forward	85,988.49	0.00	10,978.05
Total Indirect Costs	1,551,757.45	4,736,811.22	4,725,833.17
2021-2022 Direct Costs	33,283,690.65	30,184,625.37	30,184,625.37
2023-2024 Rate	4.66*	15.69*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,991,030.21	32,768,363.76	32,768,363.76
Indirect costs based on rate ** multiplied by actual direct costs	1,677,182.01	4,915,254.56	5,131,525.76
2023-2024 Actual Indirect Costs	1,726,794.13	4,949,460.58	4,949,460.58
2021-2022 Fixed Carry Forward	85,988.49	0.00	10,978.05
Total Indirect Costs	1,640,805.64	4,949,460.58	4,938,482.53
Over/(Under) Recovery	36,376.37	0.00	193,043.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,726,794.13	4,949,460.58	4,949,460.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,376.37	0.00	193,043.23
Total Projected Indirect 2025-2026 (Numerator)	1,690,417.76	4,949,460.58	4,756,417.35
Direct Costs	35,991,030.21	32,768,363.76	32,768,363.76
Rate for 2025-2026 **	4.70*	15.10*	14.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81050  
Form R0418**

Dexter Community School District  
2704 BAKER RD  
DEXTER, MI 48130

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	799,403.10	4,782,077.97	4,782,077.97
2021-2022 Fixed Carry Forward	53,172.84	262,302.44	262,302.44
Total Indirect Costs	746,230.26	4,519,775.53	4,519,775.53
2021-2022 Direct Costs	49,900,460.63	45,701,876.94	45,701,876.94
2023-2024 Rate	1.50*	9.89*	9.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,724,781.97	52,369,442.53	52,369,442.53
Indirect costs based on rate ** multiplied by actual direct costs	865,871.73	5,179,337.87	5,179,337.87
2023-2024 Actual Indirect Costs	954,435.75	6,102,938.31	6,102,938.31
2021-2022 Fixed Carry Forward	53,172.84	262,302.44	262,302.44
Total Indirect Costs	901,262.91	5,840,635.87	5,840,635.87
Over/(Under) Recovery	-35,391.18	-661,298.00	-661,298.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	954,435.75	6,102,938.31	6,102,938.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,391.18	-661,298.00	-661,298.00
Total Projected Indirect 2025-2026 (Numerator)	989,826.93	6,764,236.31	6,764,236.31
Direct Costs	57,724,781.97	52,369,442.53	52,369,442.53
Rate for 2025-2026 **	1.71*	12.92*	12.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81070  
Form R0418**

Lincoln Consolidated School District  
7425 WILLIS RD  
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,653,580.44	7,165,095.52	7,165,095.52
2021-2022 Fixed Carry Forward	277,546.94	-455,507.30	-439,454.43
Total Indirect Costs	1,376,033.50	7,620,602.82	7,604,549.95
2021-2022 Direct Costs	49,906,749.31	46,241,131.78	46,241,131.78
2023-2024 Rate	2.76*	16.48*	16.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	54,461,964.47	50,733,483.17	50,733,483.17
Indirect costs based on rate ** multiplied by actual direct costs	1,503,150.22	7,610,022.48	8,345,657.98
2023-2024 Actual Indirect Costs	2,308,437.92	8,565,041.02	8,565,041.02
2021-2022 Fixed Carry Forward	277,546.94	-455,507.30	-439,454.43
Total Indirect Costs	2,030,890.98	9,020,548.32	9,004,495.45
Over/(Under) Recovery	-527,740.76	0.00	-658,837.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,308,437.92	8,565,041.02	8,565,041.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-527,740.76	0.00	-658,837.47
Total Projected Indirect 2025-2026 (Numerator)	2,836,178.68	8,565,041.02	9,223,878.49
Direct Costs	54,461,964.47	50,733,483.17	50,733,483.17
Rate for 2025-2026 **	5.21*	16.88*	18.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81080  
Form R0418**

Manchester Community Schools  
710 E MAIN ST  
MANCHESTER, MI 48158

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	487,144.84	1,554,367.09	1,554,367.09
2021-2022 Fixed Carry Forward	94,003.94	0.00	-55,238.81
Total Indirect Costs	393,140.90	1,554,367.09	1,609,605.90
2021-2022 Direct Costs	10,586,188.16	9,518,965.91	9,518,965.91
2023-2024 Rate	3.71*	16.33*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,538,322.09	11,160,478.62	11,160,478.62
Indirect costs based on rate ** multiplied by actual direct costs	465,171.75	1,674,071.79	1,887,236.93
2023-2024 Actual Indirect Costs	557,692.70	1,935,536.17	1,935,536.17
2021-2022 Fixed Carry Forward	94,003.94	0.00	-55,238.81
Total Indirect Costs	463,688.76	1,935,536.17	1,990,774.98
Over/(Under) Recovery	1,482.99	0.00	-103,538.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	557,692.70	1,935,536.17	1,935,536.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,482.99	0.00	-103,538.05
Total Projected Indirect 2025-2026 (Numerator)	556,209.71	1,935,536.17	2,039,074.22
Direct Costs	12,538,322.09	11,160,478.62	11,160,478.62
Rate for 2025-2026 **	4.44*	17.34*	18.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81100  
Form R0418**

Milan Area Schools  
100 BIG RED DR  
MILAN, MI 48160

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,067,755.85	4,305,233.06	4,305,233.06
2021-2022 Fixed Carry Forward	-5,834.16	0.00	-187,566.74
Total Indirect Costs	1,073,590.01	4,305,233.06	4,492,799.80
2021-2022 Direct Costs	28,886,137.19	25,648,659.98	25,648,659.98
2023-2024 Rate	3.72*	16.79*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,225,260.82	27,866,490.09	27,866,490.09
Indirect costs based on rate ** multiplied by actual direct costs	1,198,779.70	4,179,973.51	4,882,209.06
2023-2024 Actual Indirect Costs	1,072,867.92	5,431,638.65	5,431,638.65
2021-2022 Fixed Carry Forward	-5,834.16	0.00	-187,566.74
Total Indirect Costs	1,078,702.08	5,431,638.65	5,619,205.39
Over/(Under) Recovery	120,077.62	0.00	-736,996.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,072,867.92	5,431,638.65	5,431,638.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	120,077.62	0.00	-736,996.33
Total Projected Indirect 2025-2026 (Numerator)	952,790.30	5,431,638.65	6,168,634.98
Direct Costs	32,225,260.82	27,866,490.09	27,866,490.09
Rate for 2025-2026 **	2.96*	19.49*	22.14**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81120  
Form R0418**

Saline Area Schools  
7265 N ANN ARBOR ST  
SALINE, MI 48176

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,072,423.95	7,660,354.14	7,660,354.14
2021-2022 Fixed Carry Forward	100,644.76	-418,093.16	-418,093.16
Total Indirect Costs	1,971,779.19	8,078,447.30	8,078,447.30
2021-2022 Direct Costs	68,666,892.88	62,893,022.17	62,893,022.17
2023-2024 Rate	2.87*	12.84*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	80,591,670.22	73,649,847.23	73,649,847.23
Indirect costs based on rate ** multiplied by actual direct costs	2,312,980.94	9,456,640.38	9,456,640.38
2023-2024 Actual Indirect Costs	2,507,375.14	9,201,802.50	9,201,802.50
2021-2022 Fixed Carry Forward	100,644.76	-418,093.16	-418,093.16
Total Indirect Costs	2,406,730.38	9,619,895.66	9,619,895.66
Over/(Under) Recovery	-93,749.44	-163,255.28	-163,255.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,507,375.14	9,201,802.50	9,201,802.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-93,749.44	-163,255.28	-163,255.28
Total Projected Indirect 2025-2026 (Numerator)	2,601,124.58	9,365,057.78	9,365,057.78
Direct Costs	80,591,670.22	73,649,847.23	73,649,847.23
Rate for 2025-2026 **	3.23*	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 2025-2026 Indirect Cost Rates  
School District 81140  
Form R0418**

Whitmore Lake Public School District  
8845 MAIN ST  
WHITMORE LAKE, MI 48189

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	536,511.88	1,415,897.83	1,415,897.83
2021-2022 Fixed Carry Forward	66,439.93	0.00	428,644.20
Total Indirect Costs	470,071.95	1,415,897.83	987,253.63
2021-2022 Direct Costs	11,333,553.00	10,454,167.05	10,454,167.05
2023-2024 Rate	4.15*	13.54*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,697,868.63	14,407,320.90	14,407,320.90
Indirect costs based on rate ** multiplied by actual direct costs	651,461.55	1,950,751.25	1,360,051.09
2023-2024 Actual Indirect Costs	634,505.81	1,925,053.54	1,925,053.54
2021-2022 Fixed Carry Forward	66,439.93	0.00	428,644.20
Total Indirect Costs	568,065.88	1,925,053.54	1,496,409.34
Over/(Under) Recovery	83,395.67	25,697.71	-136,358.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	634,505.81	1,925,053.54	1,925,053.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	83,395.67	25,697.71	-136,358.25
Total Projected Indirect 2025-2026 (Numerator)	551,110.14	1,899,355.83	2,061,411.79
Direct Costs	15,697,868.63	14,407,320.90	14,407,320.90
Rate for 2025-2026 **	3.51*	13.18*	14.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81900  
Form R0418**

Global Tech Academy  
1715 E FOREST AVE  
YPSILANTI, MI 48198

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	305,256.02	888,843.80	888,843.80
2021-2022 Fixed Carry Forward	38,876.07	0.00	0.00
Total Indirect Costs	266,379.95	888,843.80	888,843.80
2021-2022 Direct Costs	2,794,185.58	2,210,597.80	2,210,597.80
2023-2024 Rate	9.53*	40.21*	40.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,853,920.68	2,315,943.35	2,315,943.35
Indirect costs based on rate ** multiplied by actual direct costs	271,978.64	347,391.50	578,985.84
2023-2024 Actual Indirect Costs	294,850.81	832,828.14	832,828.14
2021-2022 Fixed Carry Forward	38,876.07	0.00	0.00
Total Indirect Costs	255,974.74	832,828.14	832,828.14
Over/(Under) Recovery	16,003.90	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	294,850.81	832,828.14	832,828.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	16,003.90	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	278,846.91	832,828.14	832,828.14
Direct Costs	2,853,920.68	2,315,943.35	2,315,943.35
Rate for 2025-2026 **	9.77*	35.96*	35.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81901  
Form R0418**

Honey Creek Community School  
1735 S WAGNER RD  
ANN ARBOR, MI 48103

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	141,793.00	352,608.00	352,608.00
2021-2022 Fixed Carry Forward	-30,809.86	-25,585.92	-25,585.92
Total Indirect Costs	172,602.86	378,193.92	378,193.92
2021-2022 Direct Costs	2,963,897.00	2,753,082.00	2,753,082.00
2023-2024 Rate	5.82*	13.74*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,794,951.01	3,607,323.42	3,607,323.42
Indirect costs based on rate ** multiplied by actual direct costs	220,866.15	495,646.24	495,646.24
2023-2024 Actual Indirect Costs	139,606.32	327,233.91	327,233.91
2021-2022 Fixed Carry Forward	-30,809.86	-25,585.92	-25,585.92
Total Indirect Costs	170,416.18	352,819.83	352,819.83
Over/(Under) Recovery	50,449.97	142,826.41	142,826.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	139,606.32	327,233.91	327,233.91
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	50,449.97	142,826.41	142,826.41
Total Projected Indirect 2025-2026 (Numerator)	89,156.35	184,407.50	184,407.50
Direct Costs	3,794,951.01	3,607,323.42	3,607,323.42
Rate for 2025-2026 **	2.35*	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 2025-2026 Indirect Cost Rates  
School District 81902  
Form R0418**

Central Academy  
2459 S INDUSTRIAL HWY  
ANN ARBOR, MI 48104

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	794,663.43	2,150,358.98	2,150,358.98
2021-2022 Fixed Carry Forward	54,924.16	0.00	0.00
Total Indirect Costs	739,739.27	2,150,358.98	2,150,358.98
2021-2022 Direct Costs	7,103,418.02	5,747,722.47	5,747,722.47
2023-2024 Rate	10.41*	37.41*	37.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,348,828.56	5,896,590.97	5,896,590.97
Indirect costs based on rate ** multiplied by actual direct costs	765,013.05	884,488.65	1,474,147.74
2023-2024 Actual Indirect Costs	794,553.54	2,246,791.13	2,246,791.13
2021-2022 Fixed Carry Forward	54,924.16	0.00	0.00
Total Indirect Costs	739,629.38	2,246,791.13	2,246,791.13
Over/(Under) Recovery	25,383.67	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	794,553.54	2,246,791.13	2,246,791.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,383.67	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	769,169.87	2,246,791.13	2,246,791.13
Direct Costs	7,348,828.56	5,896,590.97	5,896,590.97
Rate for 2025-2026 **	10.47*	38.10*	38.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81903  
Form R0418**

Washtenaw Technical Middle College  
4800 E HURON RIVER DR  
ANN ARBOR, MI 48105

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	526,816.92	624,615.03	624,615.03
2021-2022 Fixed Carry Forward	48,235.17	57,942.59	57,938.32
Total Indirect Costs	478,581.75	566,672.44	566,676.71
2021-2022 Direct Costs	6,643,419.53	6,545,621.42	6,545,621.42
2023-2024 Rate	7.20*	8.66*	8.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,911,710.20	7,793,329.75	7,793,329.75
Indirect costs based on rate ** multiplied by actual direct costs	569,643.13	674,902.36	674,902.36
2023-2024 Actual Indirect Costs	621,654.76	740,035.21	740,035.21
2021-2022 Fixed Carry Forward	48,235.17	57,942.59	57,938.32
Total Indirect Costs	573,419.59	682,092.62	682,096.89
Over/(Under) Recovery	-3,776.46	-7,190.26	-7,194.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	621,654.76	740,035.21	740,035.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,776.46	-7,190.26	-7,194.53
Total Projected Indirect 2025-2026 (Numerator)	625,431.22	747,225.47	747,229.74
Direct Costs	7,911,710.20	7,793,329.75	7,793,329.75
Rate for 2025-2026 **	7.91*	9.59*	9.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81905  
Form R0418**

South Arbor Charter Academy  
8200 CARPENTER RD  
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	713,407.00	2,258,169.00	2,258,169.00
2021-2022 Fixed Carry Forward	-121,610.84	0.00	0.00
Total Indirect Costs	835,017.84	2,258,169.00	2,258,169.00
2021-2022 Direct Costs	7,560,982.00	6,016,220.00	6,016,220.00
2023-2024 Rate	11.04*	37.53*	37.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,247,072.00	6,579,495.00	6,579,495.00
Indirect costs based on rate ** multiplied by actual direct costs	910,476.75	986,924.25	1,644,873.75
2023-2024 Actual Indirect Costs	752,486.00	2,420,063.00	2,420,063.00
2021-2022 Fixed Carry Forward	-121,610.84	0.00	0.00
Total Indirect Costs	874,096.84	2,420,063.00	2,420,063.00
Over/(Under) Recovery	36,379.91	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	752,486.00	2,420,063.00	2,420,063.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,379.91	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	716,106.09	2,420,063.00	2,420,063.00
Direct Costs	8,247,072.00	6,579,495.00	6,579,495.00
Rate for 2025-2026 **	8.68*	36.78*	36.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81906  
Form R0418**

Fortis Academy  
3875 GOLFSIDE RD  
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	235,539.00	1,780,268.00	1,780,268.00
2021-2022 Fixed Carry Forward	77,269.55	0.00	0.00
Total Indirect Costs	158,269.45	1,780,268.00	1,780,268.00
2021-2022 Direct Costs	7,592,464.00	6,047,735.00	6,047,735.00
2023-2024 Rate	2.08*	29.44*	29.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,681,442.00	7,224,385.00	7,224,385.00
Indirect costs based on rate ** multiplied by actual direct costs	180,573.99	1,083,657.75	1,806,096.25
2023-2024 Actual Indirect Costs	258,257.00	1,715,314.00	1,715,314.00
2021-2022 Fixed Carry Forward	77,269.55	0.00	0.00
Total Indirect Costs	180,987.45	1,715,314.00	1,715,314.00
Over/(Under) Recovery	-413.46	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	258,257.00	1,715,314.00	1,715,314.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-413.46	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	258,670.46	1,715,314.00	1,715,314.00
Direct Costs	8,681,442.00	7,224,385.00	7,224,385.00
Rate for 2025-2026 **	2.98*	23.74*	23.74**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81908  
Form R0418**

Multicultural Academy  
5550 PLATT RD  
ANN ARBOR, MI 48108

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	52,748.91	201,904.66	201,904.66
2021-2022 Fixed Carry Forward	21,068.04	0.00	0.00
Total Indirect Costs	31,680.87	201,904.66	201,904.66
2021-2022 Direct Costs	1,610,645.05	1,461,489.30	1,461,489.30
2023-2024 Rate	1.97*	13.81*	13.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,004,694.67	2,708,180.55	2,708,180.55
Indirect costs based on rate ** multiplied by actual direct costs	59,192.48	373,999.73	373,999.73
2023-2024 Actual Indirect Costs	120,498.62	417,012.74	417,012.74
2021-2022 Fixed Carry Forward	21,068.04	0.00	0.00
Total Indirect Costs	99,430.58	417,012.74	417,012.74
Over/(Under) Recovery	-40,238.10	-43,013.01	-43,013.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	120,498.62	417,012.74	417,012.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-40,238.10	-43,013.01	-43,013.01
Total Projected Indirect 2025-2026 (Numerator)	160,736.72	460,025.75	460,025.75
Direct Costs	3,004,694.67	2,708,180.55	2,708,180.55
Rate for 2025-2026 **	5.35*	16.99*	16.99**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81909  
Form R0418**

Arbor Preparatory High School  
6800 HITCHINGHAM RD  
Ypsilanti, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	131,001.00	1,602,615.00	1,602,615.00
2021-2022 Fixed Carry Forward	-48,581.75	0.00	0.00
Total Indirect Costs	179,582.75	1,602,615.00	1,602,615.00
2021-2022 Direct Costs	4,925,158.00	3,453,544.00	3,453,544.00
2023-2024 Rate	3.65*	46.40*	46.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,496,655.00	3,974,620.00	3,974,620.00
Indirect costs based on rate ** multiplied by actual direct costs	200,627.91	596,193.00	993,655.00
2023-2024 Actual Indirect Costs	257,860.00	1,779,895.00	1,779,895.00
2021-2022 Fixed Carry Forward	-48,581.75	0.00	0.00
Total Indirect Costs	306,441.75	1,779,895.00	1,779,895.00
Over/(Under) Recovery	-105,813.84	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	257,860.00	1,779,895.00	1,779,895.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-105,813.84	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	363,673.84	1,779,895.00	1,779,895.00
Direct Costs	5,496,655.00	3,974,620.00	3,974,620.00
Rate for 2025-2026 **	6.62*	44.78*	44.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81910  
Form R0418**

East Arbor Charter Academy  
6885 MERRITT RD  
Ypsilanti, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,851.00	1,839,425.00	1,839,425.00
2021-2022 Fixed Carry Forward	11,692.81	0.00	0.00
Total Indirect Costs	247,158.19	1,839,425.00	1,839,425.00
2021-2022 Direct Costs	6,656,590.00	5,076,016.00	5,076,016.00
2023-2024 Rate	3.71*	36.24*	36.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,324,424.00	5,031,710.00	5,031,710.00
Indirect costs based on rate ** multiplied by actual direct costs	234,636.13	754,756.50	1,257,927.50
2023-2024 Actual Indirect Costs	214,982.00	1,507,696.00	1,507,696.00
2021-2022 Fixed Carry Forward	11,692.81	0.00	0.00
Total Indirect Costs	203,289.19	1,507,696.00	1,507,696.00
Over/(Under) Recovery	31,346.94	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	214,982.00	1,507,696.00	1,507,696.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	31,346.94	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	183,635.06	1,507,696.00	1,507,696.00
Direct Costs	6,324,424.00	5,031,710.00	5,031,710.00
Rate for 2025-2026 **	2.90*	29.96*	29.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81912  
Form R0418**

South Pointe Scholars Charter Academy  
10550 GEDDES RD  
Ypsilanti, MI 48198

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	231,309.00	1,876,191.00	1,876,191.00
2021-2022 Fixed Carry Forward	216,827.92	0.00	0.00
Total Indirect Costs	14,481.08	1,876,191.00	1,876,191.00
2021-2022 Direct Costs	7,637,677.00	5,992,795.00	5,992,795.00
2023-2024 Rate	0.19*	31.31*	31.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,573,696.00	7,055,528.00	7,055,528.00
Indirect costs based on rate ** multiplied by actual direct costs	16,290.02	1,058,329.20	1,763,882.00
2023-2024 Actual Indirect Costs	372,118.00	1,890,286.00	1,890,286.00
2021-2022 Fixed Carry Forward	216,827.92	0.00	0.00
Total Indirect Costs	155,290.08	1,890,286.00	1,890,286.00
Over/(Under) Recovery	-139,000.06	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	372,118.00	1,890,286.00	1,890,286.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-139,000.06	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	511,118.06	1,890,286.00	1,890,286.00
Direct Costs	8,573,696.00	7,055,528.00	7,055,528.00
Rate for 2025-2026 **	5.96*	26.79*	26.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81913  
Form R0418**

Livingston Classical Academy  
8877 MAIN ST  
Whitmore Lake, MI 48189

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	12,056.89	71,177.29	71,177.29
2021-2022 Fixed Carry Forward	10,450.20	0.00	340,214.87
Total Indirect Costs	1,606.69	71,177.29	-269,037.58
2021-2022 Direct Costs	2,446,994.04	2,387,873.64	2,387,873.64
2023-2024 Rate	0.07*	2.98*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,550,291.19	2,479,010.47	2,479,010.47
Indirect costs based on rate ** multiplied by actual direct costs	1,785.20	73,874.51	0.00
2023-2024 Actual Indirect Costs	8,967.14	80,247.86	80,247.86
2021-2022 Fixed Carry Forward	10,450.20	0.00	340,214.87
Total Indirect Costs	-1,483.06	80,247.86	-259,967.01
Over/(Under) Recovery	3,268.26	-6,373.35	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,967.14	80,247.86	80,247.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,268.26	-6,373.35	0.00
Total Projected Indirect 2025-2026 (Numerator)	5,698.88	86,621.21	80,247.86
Direct Costs	2,550,291.19	2,479,010.47	2,479,010.47
Rate for 2025-2026 **	0.22*	3.49*	3.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81915  
Form R0418**

Pittsfield Acres Academy  
4377 TEXTILE RD  
YPSILANTI, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,148,106.35	822,764.71	822,764.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	107,174.44	432,516.08	432,516.08
Total Indirect Costs	107,174.44	432,516.08	432,516.08
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	107,174.44	432,516.08	432,516.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	107,174.44	432,516.08	432,516.08
Direct Costs	1,148,106.35	822,764.71	822,764.71
Rate for 2025-2026 **	9.33*	52.57*	52.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 81916  
Form R0418**

GEE Compass Academy  
850 S. Hewitt Street  
Ypsilanti, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	766,653.21	580,197.16	580,197.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	626,833.00	813,289.05	813,289.05
Total Indirect Costs	626,833.00	813,289.05	813,289.05
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	626,833.00	813,289.05	813,289.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	626,833.00	813,289.05	813,289.05
Direct Costs	766,653.21	580,197.16	580,197.16
Rate for 2025-2026 **	81.76*	140.17*	140.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82000  
Form R0418**

Wayne RESA  
33500 VAN BORN RD  
WAYNE, MI 48184

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	14,405,304.23	17,070,167.33	17,070,167.33
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,405,304.23	17,070,167.33	17,070,167.33
2021-2022 Direct Costs	33,379,116.07	30,714,252.97	30,714,252.97
2023-2024 Rate	43.16*	55.58*	55.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	47,601,201.87	42,155,492.49	42,155,492.49
Indirect costs based on rate ** multiplied by actual direct costs	7,140,180.28	6,323,323.87	10,538,873.12
2023-2024 Actual Indirect Costs	15,613,720.48	21,059,429.86	21,059,429.86
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,613,720.48	21,059,429.86	21,059,429.86
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,613,720.48	21,059,429.86	21,059,429.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	15,613,720.48	21,059,429.86	21,059,429.86
Direct Costs	47,601,201.87	42,155,492.49	42,155,492.49
Rate for 2025-2026 **	32.80*	49.96*	49.96**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82010  
Form R0418**

Detroit City School District  
3011 W GRAND BLVD  
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	95,011.98	95,011.98	95,011.98
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	95,011.98	95,011.98	95,011.98
2021-2022 Direct Costs	0.00	0.00	0.00
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 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
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2021-2022 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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2025-2026 **	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 2025-2026 Indirect Cost Rates  
School District 82015  
Form R0418**

Detroit Public Schools Community District  
3011 W GRAND BLVD  
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	35,932,086.75	112,225,239.78	112,225,239.78
2021-2022 Fixed Carry Forward	11,558,810.77	0.00	22,029,425.65
Total Indirect Costs	24,373,275.98	112,225,239.78	90,195,814.13
2021-2022 Direct Costs	1,008,630,113.59	932,038,660.56	932,038,660.56
2023-2024 Rate	2.42*	12.04*	9.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	967,989,695.45	847,875,829.08	847,875,829.08
Indirect costs based on rate ** multiplied by actual direct costs	23,425,350.63	102,084,249.82	82,074,380.25
2023-2024 Actual Indirect Costs	55,142,001.35	174,932,367.72	174,932,367.72
2021-2022 Fixed Carry Forward	11,558,810.77	0.00	22,029,425.65
Total Indirect Costs	43,583,190.58	174,932,367.72	152,902,942.07
Over/(Under) Recovery	-8,599,029.19	-72,848,117.90	-48,799,136.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	55,142,001.35	174,932,367.72	174,932,367.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,599,029.19	-72,848,117.90	-48,799,136.18
Total Projected Indirect 2025-2026 (Numerator)	63,741,030.54	247,780,485.62	223,731,503.90
Direct Costs	967,989,695.45	847,875,829.08	847,875,829.08
Rate for 2025-2026 **	6.58*	29.22*	26.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82020  
Form R0418**

Allen Park Public Schools  
9601 VINE AVE  
ALLEN PARK, MI 48101

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	985,928.51	5,482,750.91	5,482,750.91
2021-2022 Fixed Carry Forward	-13,865.87	-348,377.42	-349,100.39
Total Indirect Costs	999,794.38	5,831,128.33	5,831,851.30
2021-2022 Direct Costs	44,997,240.58	40,332,973.26	40,332,973.26
2023-2024 Rate	2.22*	14.46*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	52,080,776.05	46,383,549.43	46,383,549.43
Indirect costs based on rate ** multiplied by actual direct costs	1,156,193.23	6,707,061.25	6,707,061.25
2023-2024 Actual Indirect Costs	1,437,813.30	6,917,982.92	6,917,982.92
2021-2022 Fixed Carry Forward	-13,865.87	-348,377.42	-349,100.39
Total Indirect Costs	1,451,679.17	7,266,360.34	7,267,083.31
Over/(Under) Recovery	-295,485.94	-559,299.09	-560,022.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,437,813.30	6,917,982.92	6,917,982.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-295,485.94	-559,299.09	-560,022.06
Total Projected Indirect 2025-2026 (Numerator)	1,733,299.24	7,477,282.01	7,478,004.98
Direct Costs	52,080,776.05	46,383,549.43	46,383,549.43
Rate for 2025-2026 **	3.33*	16.12*	16.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82030  
Form R0418**

Dearborn City School District  
18700 AUDETTE ST  
DEARBORN, MI 48124

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,864,720.65	32,393,530.98	32,393,530.98
2021-2022 Fixed Carry Forward	1,656,536.81	5,798,005.19	5,794,741.86
Total Indirect Costs	3,208,183.84	26,595,525.79	26,598,789.12
2021-2022 Direct Costs	315,806,336.13	288,004,786.80	288,004,786.80
2023-2024 Rate	1.02*	9.23*	9.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	346,015,344.94	314,430,893.54	314,430,893.54
Indirect costs based on rate ** multiplied by actual direct costs	3,529,356.52	29,021,971.47	29,053,414.56
2023-2024 Actual Indirect Costs	6,112,835.32	37,396,477.63	37,396,477.63
2021-2022 Fixed Carry Forward	1,656,536.81	5,798,005.19	5,794,741.86
Total Indirect Costs	4,456,298.51	31,598,472.44	31,601,735.77
Over/(Under) Recovery	-926,941.99	-2,576,500.97	-2,548,321.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,112,835.32	37,396,477.63	37,396,477.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-926,941.99	-2,576,500.97	-2,548,321.21
Total Projected Indirect 2025-2026 (Numerator)	7,039,777.31	39,972,978.60	39,944,798.84
Direct Costs	346,015,344.94	314,430,893.54	314,430,893.54
Rate for 2025-2026 **	2.03*	12.71*	12.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82040  
Form R0418**

Dearborn Heights School District #7  
20629 ANNAPOLIS ST  
DEARBORN HEIGHTS, MI 48125

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	952,722.24	3,174,005.10	3,174,005.10
2021-2022 Fixed Carry Forward	5,503.00	309,603.28	309,528.38
Total Indirect Costs	947,219.24	2,864,401.82	2,864,476.72
2021-2022 Direct Costs	29,094,728.83	26,873,445.97	26,873,445.97
2023-2024 Rate	3.26*	10.66*	10.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,797,181.43	34,802,309.91	34,802,309.91
Indirect costs based on rate ** multiplied by actual direct costs	1,232,188.11	3,709,926.24	3,709,926.24
2023-2024 Actual Indirect Costs	1,249,576.03	4,244,447.55	4,244,447.55
2021-2022 Fixed Carry Forward	5,503.00	309,603.28	309,528.38
Total Indirect Costs	1,244,073.03	3,934,844.27	3,934,919.17
Over/(Under) Recovery	-11,884.92	-224,918.03	-224,992.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,249,576.03	4,244,447.55	4,244,447.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,884.92	-224,918.03	-224,992.93
Total Projected Indirect 2025-2026 (Numerator)	1,261,460.95	4,469,365.58	4,469,440.48
Direct Costs	37,797,181.43	34,802,309.91	34,802,309.91
Rate for 2025-2026 **	3.34*	12.84*	12.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82045  
Form R0418**

Melvindale-Northern Allen Park Schools  
18530 PROSPECT ST  
MELVINDALE, MI 48122

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,298,042.41	4,848,671.03	4,848,671.03
2021-2022 Fixed Carry Forward	-80,200.66	-29,354.35	-115,268.97
Total Indirect Costs	1,378,243.07	4,878,025.38	4,963,940.00
2021-2022 Direct Costs	39,780,521.93	36,229,893.31	36,229,893.31
2023-2024 Rate	3.46*	13.46*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,301,514.97	40,317,540.01	40,317,540.01
Indirect costs based on rate ** multiplied by actual direct costs	1,567,432.42	5,426,740.89	5,523,502.98
2023-2024 Actual Indirect Costs	1,310,272.28	6,294,247.24	6,294,247.24
2021-2022 Fixed Carry Forward	-80,200.66	-29,354.35	-115,268.97
Total Indirect Costs	1,390,472.94	6,323,601.59	6,409,516.21
Over/(Under) Recovery	96,758.83	-926,215.05	-1,001,282.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,310,272.28	6,294,247.24	6,294,247.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	96,758.83	-926,215.05	-1,001,282.20
Total Projected Indirect 2025-2026 (Numerator)	1,213,513.45	7,220,462.29	7,295,529.44
Direct Costs	45,301,514.97	40,317,540.01	40,317,540.01
Rate for 2025-2026 **	2.68*	17.91*	18.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82050  
Form R0418**

Garden City Public Schools  
1333 RADCLIFF ST  
GARDEN CITY, MI 48135

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,191,723.90	6,577,455.76	6,577,455.76
2021-2022 Fixed Carry Forward	-33,675.48	-157,063.74	-157,063.74
Total Indirect Costs	2,225,399.38	6,734,519.50	6,734,519.50
2021-2022 Direct Costs	50,988,411.94	48,113,724.66	48,113,724.66
2023-2024 Rate	4.36*	14.00*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	63,300,076.60	58,228,976.11	58,228,976.11
Indirect costs based on rate ** multiplied by actual direct costs	2,759,883.34	8,152,056.66	8,152,056.66
2023-2024 Actual Indirect Costs	2,517,669.82	7,356,383.05	7,356,383.05
2021-2022 Fixed Carry Forward	-33,675.48	-157,063.74	-157,063.74
Total Indirect Costs	2,551,345.30	7,513,446.79	7,513,446.79
Over/(Under) Recovery	208,538.04	638,609.87	638,609.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,517,669.82	7,356,383.05	7,356,383.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	208,538.04	638,609.87	638,609.87
Total Projected Indirect 2025-2026 (Numerator)	2,309,131.78	6,717,773.18	6,717,773.18
Direct Costs	63,300,076.60	58,228,976.11	58,228,976.11
Rate for 2025-2026 **	3.65*	11.54*	11.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82055  
Form R0418**

Grosse Pointe Public Schools  
20601 MORNINGSIDE DR  
GROSSE POINTE WOODS, MI 48236

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,647,197.97	15,885,296.09	15,885,296.09
2021-2022 Fixed Carry Forward	-185,311.72	0.00	292,742.34
Total Indirect Costs	4,832,509.69	15,885,296.09	15,592,553.75
2021-2022 Direct Costs	105,949,313.03	94,581,455.14	94,581,455.14
2023-2024 Rate	4.56*	16.80*	16.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	111,787,952.46	99,240,811.93	99,240,811.93
Indirect costs based on rate ** multiplied by actual direct costs	5,097,530.63	14,886,121.79	16,364,809.89
2023-2024 Actual Indirect Costs	5,023,155.92	17,435,318.12	17,435,318.12
2021-2022 Fixed Carry Forward	-185,311.72	0.00	292,742.34
Total Indirect Costs	5,208,467.64	17,435,318.12	17,142,575.78
Over/(Under) Recovery	-110,937.01	0.00	-777,765.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,023,155.92	17,435,318.12	17,435,318.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-110,937.01	0.00	-777,765.89
Total Projected Indirect 2025-2026 (Numerator)	5,134,092.93	17,435,318.12	18,213,084.01
Direct Costs	111,787,952.46	99,240,811.93	99,240,811.93
Rate for 2025-2026 **	4.59*	17.57*	18.35**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82060  
Form R0418**

Hamtramck, School District of the City of  
P.O. Box 12012  
Hamtramck, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,557,174.77	6,212,790.82	6,212,790.82
2021-2022 Fixed Carry Forward	-976,505.93	-338,239.15	-340,952.97
Total Indirect Costs	3,533,680.70	6,551,029.97	6,553,743.79
2021-2022 Direct Costs	49,100,171.35	45,255,964.30	45,255,964.30
2023-2024 Rate	7.20*	14.48*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,289,139.66	46,776,257.27	46,776,257.27
Indirect costs based on rate ** multiplied by actual direct costs	3,548,818.06	6,773,202.05	6,773,202.05
2023-2024 Actual Indirect Costs	2,751,176.76	7,040,841.64	7,040,841.64
2021-2022 Fixed Carry Forward	-976,505.93	-338,239.15	-340,952.97
Total Indirect Costs	3,727,682.69	7,379,080.79	7,381,794.61
Over/(Under) Recovery	-178,864.63	-605,878.74	-608,592.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,751,176.76	7,040,841.64	7,040,841.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-178,864.63	-605,878.74	-608,592.56
Total Projected Indirect 2025-2026 (Numerator)	2,930,041.39	7,646,720.38	7,649,434.20
Direct Costs	49,289,139.66	46,776,257.27	46,776,257.27
Rate for 2025-2026 **	5.94*	16.35*	16.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,054,727.21	8,172,159.34	8,172,159.34
2021-2022 Fixed Carry Forward	405,738.60	1,347,787.01	1,348,242.33
Total Indirect Costs	1,648,988.61	6,824,372.33	6,823,917.01
2021-2022 Direct Costs	76,322,358.58	69,939,036.71	69,939,036.71
2023-2024 Rate	2.16*	9.76*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	95,213,687.33	87,944,985.58	87,944,985.58
Indirect costs based on rate ** multiplied by actual direct costs	2,056,615.65	8,583,430.59	8,583,430.59
2023-2024 Actual Indirect Costs	2,202,036.45	9,224,646.89	9,224,646.89
2021-2022 Fixed Carry Forward	405,738.60	1,347,787.01	1,348,242.33
Total Indirect Costs	1,796,297.85	7,876,859.88	7,876,404.56
Over/(Under) Recovery	260,317.80	706,570.71	707,026.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,202,036.45	9,224,646.89	9,224,646.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	260,317.80	706,570.71	707,026.03
Total Projected Indirect 2025-2026 (Numerator)	1,941,718.65	8,518,076.18	8,517,620.86
Direct Costs	95,213,687.33	87,944,985.58	87,944,985.58
Rate for 2025-2026 **	2.04*	9.69*	9.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82095  
Form R0418**

Livonia Public Schools School District  
15125 FARMINGTON RD  
LIVONIA, MI 48154

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,340,220.54	24,823,879.24	24,823,879.24
2021-2022 Fixed Carry Forward	-396,770.47	-1,578,513.98	-1,643,754.76
Total Indirect Costs	6,736,991.01	26,402,393.22	26,467,634.00
2021-2022 Direct Costs	185,310,178.29	167,353,241.62	167,353,241.62
2023-2024 Rate	3.64*	15.78*	15.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	215,201,099.19	193,224,280.11	193,224,280.11
Indirect costs based on rate ** multiplied by actual direct costs	7,833,320.01	28,983,642.02	30,568,081.11
2023-2024 Actual Indirect Costs	7,114,271.17	28,806,442.18	28,806,442.18
2021-2022 Fixed Carry Forward	-396,770.47	-1,578,513.98	-1,643,754.76
Total Indirect Costs	7,511,041.64	30,384,956.16	30,450,196.94
Over/(Under) Recovery	322,278.37	0.00	117,884.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,114,271.17	28,806,442.18	28,806,442.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	322,278.37	0.00	117,884.17
Total Projected Indirect 2025-2026 (Numerator)	6,791,992.80	28,806,442.18	28,688,558.01
Direct Costs	215,201,099.19	193,224,280.11	193,224,280.11
Rate for 2025-2026 **	3.16*	14.91*	14.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82100  
Form R0418**

Plymouth-Canton Community Schools  
454 S HARVEY ST  
PLYMOUTH, MI 48170

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,803,150.31	22,142,632.64	22,142,632.64
2021-2022 Fixed Carry Forward	-158,258.04	-886,309.19	-901,807.80
Total Indirect Costs	4,961,408.35	23,028,941.83	23,044,440.44
2021-2022 Direct Costs	220,388,265.80	202,773,707.47	202,773,707.47
2023-2024 Rate	2.25*	11.36*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	232,149,689.93	215,807,409.57	215,807,409.57
Indirect costs based on rate ** multiplied by actual direct costs	5,223,368.02	24,515,721.73	24,515,721.73
2023-2024 Actual Indirect Costs	5,948,675.06	26,146,681.61	26,146,681.61
2021-2022 Fixed Carry Forward	-158,258.04	-886,309.19	-901,807.80
Total Indirect Costs	6,106,933.10	27,032,990.80	27,048,489.41
Over/(Under) Recovery	-883,565.08	-2,517,269.07	-2,532,767.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,948,675.06	26,146,681.61	26,146,681.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-883,565.08	-2,517,269.07	-2,532,767.68
Total Projected Indirect 2025-2026 (Numerator)	6,832,240.14	28,663,950.68	28,679,449.29
Direct Costs	232,149,689.93	215,807,409.57	215,807,409.57
Rate for 2025-2026 **	2.94*	13.28*	13.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82110  
Form R0418**

Redford Union Schools, District No. 1  
17715 Brady  
REDFORD, MI 48240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,317,614.10	5,829,756.79	5,829,756.79
2021-2022 Fixed Carry Forward	-719,903.82	-1,629,234.86	-1,628,140.55
Total Indirect Costs	3,037,517.92	7,458,991.65	7,457,897.34
2021-2022 Direct Costs	38,713,720.31	36,210,291.70	36,210,291.70
2023-2024 Rate	7.85*	20.60*	20.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,906,066.67	45,505,230.05	45,505,230.05
Indirect costs based on rate ** multiplied by actual direct costs	3,996,126.23	6,825,784.51	9,374,077.39
2023-2024 Actual Indirect Costs	2,201,551.57	7,602,388.19	7,602,388.19
2021-2022 Fixed Carry Forward	-719,903.82	-1,629,234.86	-1,628,140.55
Total Indirect Costs	2,921,455.39	9,231,623.05	9,230,528.74
Over/(Under) Recovery	1,074,670.84	0.00	143,548.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,201,551.57	7,602,388.19	7,602,388.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,074,670.84	0.00	143,548.65
Total Projected Indirect 2025-2026 (Numerator)	1,126,880.73	7,602,388.19	7,458,839.54
Direct Costs	50,906,066.67	45,505,230.05	45,505,230.05
Rate for 2025-2026 **	2.21*	16.71*	16.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,525,314.23	4,709,810.08	4,709,810.08
2021-2022 Fixed Carry Forward	-95,017.00	0.00	366,866.67
Total Indirect Costs	1,620,331.23	4,709,810.08	4,342,943.41
2021-2022 Direct Costs	33,216,429.82	30,031,933.97	30,031,933.97
2023-2024 Rate	4.88*	15.68*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	47,848,775.20	43,426,711.15	43,426,711.15
Indirect costs based on rate ** multiplied by actual direct costs	2,335,020.23	6,514,006.67	6,279,502.43
2023-2024 Actual Indirect Costs	1,768,493.72	6,190,557.77	6,190,557.77
2021-2022 Fixed Carry Forward	-95,017.00	0.00	366,866.67
Total Indirect Costs	1,863,510.72	6,190,557.77	5,823,691.10
Over/(Under) Recovery	471,509.51	0.00	455,811.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,768,493.72	6,190,557.77	6,190,557.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	471,509.51	0.00	455,811.33
Total Projected Indirect 2025-2026 (Numerator)	1,296,984.21	6,190,557.77	5,734,746.44
Direct Costs	47,848,775.20	43,426,711.15	43,426,711.15
Rate for 2025-2026 **	2.71*	14.26*	13.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82130  
Form R0418**

Romulus Community Schools  
36540 GRANT ST  
ROMULUS, MI 48174

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	11,838.87	78,927.49	78,927.49
2021-2022 Fixed Carry Forward	130,056.83	101,003.09	101,003.09
Total Indirect Costs	-118,217.96	-22,075.60	-22,075.60
2021-2022 Direct Costs	38,350,189.89	38,283,101.27	38,283,101.27
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,305,566.57	36,789,933.50	36,789,933.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	2,009,869.76	7,525,502.83	7,525,502.83
2021-2022 Fixed Carry Forward	130,056.83	101,003.09	101,003.09
Total Indirect Costs	1,879,812.93	7,424,499.74	7,424,499.74
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,009,869.76	7,525,502.83	7,525,502.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	2,009,869.76	7,525,502.83	7,525,502.83
Direct Costs	42,305,566.57	36,789,933.50	36,789,933.50
Rate for 2025-2026 **	4.75*	20.46*	20.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82140  
Form R0418**

South Redford School District  
26141 Schoolcraft  
Redford, MI 48239

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,364,246.35	4,534,265.90	4,534,265.90
2021-2022 Fixed Carry Forward	257,128.93	397,433.66	1,193,818.28
Total Indirect Costs	1,107,117.42	4,136,832.24	3,340,447.62
2021-2022 Direct Costs	48,708,136.17	45,343,674.62	45,343,674.62
2023-2024 Rate	2.27*	9.12*	7.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	59,093,534.79	54,017,228.81	54,017,228.81
Indirect costs based on rate ** multiplied by actual direct costs	1,341,423.24	4,926,371.27	3,981,069.76
2023-2024 Actual Indirect Costs	1,638,621.07	6,495,816.42	6,495,816.42
2021-2022 Fixed Carry Forward	257,128.93	397,433.66	1,193,818.28
Total Indirect Costs	1,381,492.14	6,098,382.76	5,301,998.14
Over/(Under) Recovery	-40,068.90	-774,577.84	-1,320,928.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,638,621.07	6,495,816.42	6,495,816.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-40,068.90	-774,577.84	-1,320,928.38
Total Projected Indirect 2025-2026 (Numerator)	1,678,689.97	7,270,394.26	7,816,744.80
Direct Costs	59,093,534.79	54,017,228.81	54,017,228.81
Rate for 2025-2026 **	2.84*	13.46*	14.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82150  
Form R0418**

Taylor School District  
13500 PINE ST  
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,345,474.71	12,321,100.17	12,321,100.17
2021-2022 Fixed Carry Forward	-206,073.36	0.00	-105,287.98
Total Indirect Costs	3,551,548.07	12,321,100.17	12,426,388.15
2021-2022 Direct Costs	85,701,295.67	76,551,187.21	76,551,187.21
2023-2024 Rate	4.14*	16.10*	16.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	96,638,266.05	87,419,259.07	87,419,259.07
Indirect costs based on rate ** multiplied by actual direct costs	4,000,824.21	13,112,888.86	14,188,145.75
2023-2024 Actual Indirect Costs	3,284,064.75	12,397,984.73	12,397,984.73
2021-2022 Fixed Carry Forward	-206,073.36	0.00	-105,287.98
Total Indirect Costs	3,490,138.11	12,397,984.73	12,503,272.71
Over/(Under) Recovery	510,686.10	0.00	1,684,873.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,284,064.75	12,397,984.73	12,397,984.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	510,686.10	0.00	1,684,873.04
Total Projected Indirect 2025-2026 (Numerator)	2,773,378.65	12,397,984.73	10,713,111.69
Direct Costs	96,638,266.05	87,419,259.07	87,419,259.07
Rate for 2025-2026 **	2.87*	14.18*	12.25**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82155  
Form R0418**

Trenton Public Schools  
2603 CHARLTON RD  
TRENTON, MI 48183

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,265,740.57	4,896,821.88	4,896,821.88
2021-2022 Fixed Carry Forward	-280,640.25	-853,264.12	-852,418.40
Total Indirect Costs	1,546,380.82	5,750,086.00	5,749,240.28
2021-2022 Direct Costs	35,552,249.83	31,921,168.52	31,921,168.52
2023-2024 Rate	4.35*	18.01*	18.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,267,487.16	35,595,490.07	35,595,490.07
Indirect costs based on rate ** multiplied by actual direct costs	1,708,135.69	5,339,323.51	6,410,747.76
2023-2024 Actual Indirect Costs	1,623,554.07	5,295,551.16	5,295,551.16
2021-2022 Fixed Carry Forward	-280,640.25	-853,264.12	-852,418.40
Total Indirect Costs	1,904,194.32	6,148,815.28	6,147,969.56
Over/(Under) Recovery	-196,058.63	0.00	262,778.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,623,554.07	5,295,551.16	5,295,551.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-196,058.63	0.00	262,778.20
Total Projected Indirect 2025-2026 (Numerator)	1,819,612.70	5,295,551.16	5,032,772.96
Direct Costs	39,267,487.16	35,595,490.07	35,595,490.07
Rate for 2025-2026 **	4.63*	14.88*	14.14**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82160  
Form R0418**

Wayne-Westland Community School District  
36745 MARQUETTE ST  
WESTLAND, MI 48185

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,913,021.30	18,782,187.72	18,782,187.72
2021-2022 Fixed Carry Forward	279,182.75	7,376.93	4,220.09
Total Indirect Costs	3,633,838.55	18,774,810.79	18,777,967.63
2021-2022 Direct Costs	151,179,370.03	136,147,794.15	136,147,794.15
2023-2024 Rate	2.40*	13.79*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	191,062,806.06	172,883,562.10	172,883,562.10
Indirect costs based on rate ** multiplied by actual direct costs	4,585,507.35	23,840,643.21	23,840,643.21
2023-2024 Actual Indirect Costs	6,201,751.41	24,156,110.88	24,156,110.88
2021-2022 Fixed Carry Forward	279,182.75	7,376.93	4,220.09
Total Indirect Costs	5,922,568.66	24,148,733.95	24,151,890.79
Over/(Under) Recovery	-1,337,061.31	-308,090.74	-311,247.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,201,751.41	24,156,110.88	24,156,110.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,337,061.31	-308,090.74	-311,247.58
Total Projected Indirect 2025-2026 (Numerator)	7,538,812.72	24,464,201.62	24,467,358.46
Direct Costs	191,062,806.06	172,883,562.10	172,883,562.10
Rate for 2025-2026 **	3.95*	14.15*	14.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82170  
Form R0418**

Wyandotte, School District of the City of  
639 OAK ST  
WYANDOTTE, MI 48192

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,786,151.87	9,036,857.90	9,036,857.90
2021-2022 Fixed Carry Forward	-43,648.65	615,319.86	613,792.33
Total Indirect Costs	1,829,800.52	8,421,538.04	8,423,065.57
2021-2022 Direct Costs	82,415,535.61	75,004,632.26	75,004,632.26
2023-2024 Rate	2.22*	11.23*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	83,288,589.44	74,713,579.16	74,713,579.16
Indirect costs based on rate ** multiplied by actual direct costs	1,849,006.69	8,390,334.94	8,390,334.94
2023-2024 Actual Indirect Costs	2,153,240.27	10,541,556.85	10,541,556.85
2021-2022 Fixed Carry Forward	-43,648.65	615,319.86	613,792.33
Total Indirect Costs	2,196,888.92	9,926,236.99	9,927,764.52
Over/(Under) Recovery	-347,882.23	-1,535,902.05	-1,537,429.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,153,240.27	10,541,556.85	10,541,556.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-347,882.23	-1,535,902.05	-1,537,429.58
Total Projected Indirect 2025-2026 (Numerator)	2,501,122.50	12,077,458.90	12,078,986.43
Direct Costs	83,288,589.44	74,713,579.16	74,713,579.16
Rate for 2025-2026 **	3.00*	16.17*	16.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82180  
Form R0418**

Flat Rock Community Schools  
28639 DIVISION ST  
FLAT ROCK, MI 48134

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,185,228.08	3,206,861.75	3,206,861.75
2021-2022 Fixed Carry Forward	-403,883.29	-542,854.41	-541,339.27
Total Indirect Costs	1,589,111.37	3,749,716.16	3,748,201.02
2021-2022 Direct Costs	21,385,859.10	19,364,225.43	19,364,225.43
2023-2024 Rate	7.43*	19.36*	19.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	26,529,486.91	23,731,726.72	23,731,726.72
Indirect costs based on rate ** multiplied by actual direct costs	1,971,140.88	3,559,759.01	4,594,462.29
2023-2024 Actual Indirect Costs	1,051,348.94	3,849,109.13	3,849,109.13
2021-2022 Fixed Carry Forward	-403,883.29	-542,854.41	-541,339.27
Total Indirect Costs	1,455,232.23	4,391,963.54	4,390,448.40
Over/(Under) Recovery	515,908.65	0.00	204,013.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,051,348.94	3,849,109.13	3,849,109.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	515,908.65	0.00	204,013.89
Total Projected Indirect 2025-2026 (Numerator)	535,440.29	3,849,109.13	3,645,095.24
Direct Costs	26,529,486.91	23,731,726.72	23,731,726.72
Rate for 2025-2026 **	2.02*	16.22*	15.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82230  
Form R0418**

Crestwood School District  
1045 N GULLEY RD  
DEARBORN HTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,167,340.99	5,159,286.58	5,159,286.58
2021-2022 Fixed Carry Forward	-160,988.72	-252,982.33	-250,318.90
Total Indirect Costs	1,328,329.71	5,412,268.91	5,409,605.48
2021-2022 Direct Costs	54,685,922.54	50,466,368.42	50,466,368.42
2023-2024 Rate	2.43*	10.72*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,908,773.32	54,389,817.53	54,389,817.53
Indirect costs based on rate ** multiplied by actual direct costs	1,431,483.19	5,830,588.44	5,830,588.44
2023-2024 Actual Indirect Costs	1,416,612.86	5,677,508.72	5,677,508.72
2021-2022 Fixed Carry Forward	-160,988.72	-252,982.33	-250,318.90
Total Indirect Costs	1,577,601.58	5,930,491.05	5,927,827.62
Over/(Under) Recovery	-146,118.39	-99,902.61	-97,239.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,416,612.86	5,677,508.72	5,677,508.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-146,118.39	-99,902.61	-97,239.18
Total Projected Indirect 2025-2026 (Numerator)	1,562,731.25	5,777,411.33	5,774,747.90
Direct Costs	58,908,773.32	54,389,817.53	54,389,817.53
Rate for 2025-2026 **	2.65*	10.62*	10.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82240  
Form R0418**

Westwood Community School District  
3335 S BEECH DALY ST  
DEARBORN HEIGHTS, MI 48125

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	604,658.55	2,949,111.70	2,949,111.70
2021-2022 Fixed Carry Forward	726,603.11	285,917.95	235,773.38
Total Indirect Costs	-121,944.56	2,663,193.75	2,713,338.32
2021-2022 Direct Costs	25,353,198.89	23,008,745.74	23,008,745.74
2023-2024 Rate	0.00*	11.57*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,791,201.60	25,613,649.71	25,613,649.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	2,963,499.27	3,019,849.30
2023-2024 Actual Indirect Costs	1,103,079.85	3,280,631.74	3,280,631.74
2021-2022 Fixed Carry Forward	726,603.11	285,917.95	235,773.38
Total Indirect Costs	376,476.74	2,994,713.79	3,044,858.36
Over/(Under) Recovery	0.00	-31,214.52	-25,009.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,103,079.85	3,280,631.74	3,280,631.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-31,214.52	-25,009.06
Total Projected Indirect 2025-2026 (Numerator)	1,103,079.85	3,311,846.26	3,305,640.80
Direct Costs	27,791,201.60	25,613,649.71	25,613,649.71
Rate for 2025-2026 **	3.97*	12.93*	12.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82250  
Form R0418**

Ecorse Public Schools  
27225 W OUTER DR  
ECORSE, MI 48229

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	227,771.33	2,498,865.75	2,498,865.75
2021-2022 Fixed Carry Forward	0.00	0.00	741,546.60
Total Indirect Costs	227,771.33	2,498,865.75	1,757,319.15
2021-2022 Direct Costs	21,547,788.96	19,276,694.54	19,276,694.54
2023-2024 Rate	1.06*	12.96*	9.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,683,539.69	18,584,456.28	18,584,456.28
Indirect costs based on rate ** multiplied by actual direct costs	229,845.52	2,408,545.53	1,694,902.41
2023-2024 Actual Indirect Costs	325,463.62	3,424,547.03	3,424,547.03
2021-2022 Fixed Carry Forward	0.00	0.00	741,546.60
Total Indirect Costs	325,463.62	3,424,547.03	2,683,000.43
Over/(Under) Recovery	-95,618.10	-1,016,001.50	-988,098.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	325,463.62	3,424,547.03	3,424,547.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-95,618.10	-1,016,001.50	-988,098.02
Total Projected Indirect 2025-2026 (Numerator)	421,081.72	4,440,548.53	4,412,645.05
Direct Costs	21,683,539.69	18,584,456.28	18,584,456.28
Rate for 2025-2026 **	1.94*	23.89*	23.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82290  
Form R0418**

Gibraltar School District  
19370 VREELAND RD  
WOODHAVEN, MI 48183

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,062,465.26	4,997,545.93	4,997,545.93
2021-2022 Fixed Carry Forward	-4,618.78	0.00	734,080.25
Total Indirect Costs	1,067,084.04	4,997,545.93	4,263,465.68
2021-2022 Direct Costs	42,847,326.78	38,620,073.16	38,620,073.16
2023-2024 Rate	2.49*	12.94*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	51,096,393.84	46,295,272.50	46,295,272.50
Indirect costs based on rate ** multiplied by actual direct costs	1,272,300.21	5,990,608.26	5,110,998.08
2023-2024 Actual Indirect Costs	1,402,059.56	5,957,940.90	5,957,940.90
2021-2022 Fixed Carry Forward	-4,618.78	0.00	734,080.25
Total Indirect Costs	1,406,678.34	5,957,940.90	5,223,860.65
Over/(Under) Recovery	-134,378.13	32,667.36	-112,862.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,402,059.56	5,957,940.90	5,957,940.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-134,378.13	32,667.36	-112,862.57
Total Projected Indirect 2025-2026 (Numerator)	1,536,437.69	5,925,273.54	6,070,803.47
Direct Costs	51,096,393.84	46,295,272.50	46,295,272.50
Rate for 2025-2026 **	3.01*	12.80*	13.11**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82300  
Form R0418**

Grosse Ile Township Schools  
23276 E RIVER RD  
GROSSE ILE, MI 48138

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	779,442.80	2,671,411.60	2,671,411.60
2021-2022 Fixed Carry Forward	-30,714.14	64,643.87	50,040.59
Total Indirect Costs	810,156.94	2,606,767.73	2,621,371.01
2021-2022 Direct Costs	21,519,339.49	19,627,370.69	19,627,370.69
2023-2024 Rate	3.76*	13.28*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,539,733.96	22,254,900.98	22,254,900.98
Indirect costs based on rate ** multiplied by actual direct costs	922,694.00	2,955,450.85	2,973,254.77
2023-2024 Actual Indirect Costs	1,055,548.34	3,340,381.32	3,340,381.32
2021-2022 Fixed Carry Forward	-30,714.14	64,643.87	50,040.59
Total Indirect Costs	1,086,262.48	3,275,737.45	3,290,340.73
Over/(Under) Recovery	-163,568.48	-320,286.60	-317,085.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,055,548.34	3,340,381.32	3,340,381.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-163,568.48	-320,286.60	-317,085.96
Total Projected Indirect 2025-2026 (Numerator)	1,219,116.82	3,660,667.92	3,657,467.28
Direct Costs	24,539,733.96	22,254,900.98	22,254,900.98
Rate for 2025-2026 **	4.97*	16.45*	16.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 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 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	951,183.32	4,046,545.31	4,046,545.31
2021-2022 Fixed Carry Forward	62,319.67	0.00	669,834.30
Total Indirect Costs	888,863.65	4,046,545.31	3,376,711.01
2021-2022 Direct Costs	32,437,684.25	29,342,322.26	29,342,322.26
2023-2024 Rate	2.74*	13.79*	11.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,661,092.52	38,737,939.74	38,737,939.74
Indirect costs based on rate ** multiplied by actual direct costs	1,168,913.94	5,341,961.89	4,458,736.86
2023-2024 Actual Indirect Costs	1,678,817.53	5,601,970.31	5,601,970.31
2021-2022 Fixed Carry Forward	62,319.67	0.00	669,834.30
Total Indirect Costs	1,616,497.86	5,601,970.31	4,932,136.01
Over/(Under) Recovery	-447,583.92	-260,008.42	-473,399.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,678,817.53	5,601,970.31	5,601,970.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-447,583.92	-260,008.42	-473,399.15
Total Projected Indirect 2025-2026 (Numerator)	2,126,401.45	5,861,978.73	6,075,369.46
Direct Costs	42,661,092.52	38,737,939.74	38,737,939.74
Rate for 2025-2026 **	4.98*	15.13*	15.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82340  
Form R0418**

Huron School District  
32044 HURON RIVER DR  
NEW BOSTON, MI 48164

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,047,656.49	4,132,447.92	4,132,447.92
2021-2022 Fixed Carry Forward	-179,249.15	-296,998.89	-296,408.24
Total Indirect Costs	1,226,905.64	4,429,446.81	4,428,856.16
2021-2022 Direct Costs	33,461,130.53	30,441,996.92	30,441,996.92
2023-2024 Rate	3.67*	14.55*	14.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,809,484.21	35,600,305.79	35,600,305.79
Indirect costs based on rate ** multiplied by actual direct costs	1,424,308.07	5,179,844.49	5,179,844.49
2023-2024 Actual Indirect Costs	1,210,143.08	4,491,789.79	4,491,789.79
2021-2022 Fixed Carry Forward	-179,249.15	-296,998.89	-296,408.24
Total Indirect Costs	1,389,392.23	4,788,788.68	4,788,198.03
Over/(Under) Recovery	34,915.84	391,055.81	391,646.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,210,143.08	4,491,789.79	4,491,789.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	34,915.84	391,055.81	391,646.46
Total Projected Indirect 2025-2026 (Numerator)	1,175,227.24	4,100,733.98	4,100,143.33
Direct Costs	38,809,484.21	35,600,305.79	35,600,305.79
Rate for 2025-2026 **	3.03*	11.52*	11.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82365  
Form R0418**

Woodhaven-Brownstown School District  
24821 HALL RD  
WOODHAVEN, MI 48183

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,910,753.57	6,742,099.47	6,742,099.47
2021-2022 Fixed Carry Forward	130,274.44	-34,666.92	-34,670.24
Total Indirect Costs	1,780,479.13	6,776,766.39	6,776,769.71
2021-2022 Direct Costs	72,551,105.52	67,513,604.16	67,513,604.16
2023-2024 Rate	2.45*	10.04*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	86,250,533.90	79,546,724.47	79,546,724.47
Indirect costs based on rate ** multiplied by actual direct costs	2,113,138.08	7,986,491.14	7,986,491.14
2023-2024 Actual Indirect Costs	2,613,193.61	9,081,838.47	9,081,838.47
2021-2022 Fixed Carry Forward	130,274.44	-34,666.92	-34,670.24
Total Indirect Costs	2,482,919.17	9,116,505.39	9,116,508.71
Over/(Under) Recovery	-369,781.09	-1,130,014.25	-1,130,017.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,613,193.61	9,081,838.47	9,081,838.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-369,781.09	-1,130,014.25	-1,130,017.57
Total Projected Indirect 2025-2026 (Numerator)	2,982,974.70	10,211,852.72	10,211,856.04
Direct Costs	86,250,533.90	79,546,724.47	79,546,724.47
Rate for 2025-2026 **	3.46*	12.84*	12.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82390  
Form R0418**

Northville Public Schools  
405 W MAIN ST  
NORTHVILLE, MI 48167

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,083,017.43	10,892,329.38	10,892,329.38
2021-2022 Fixed Carry Forward	5,701.79	-6,465.85	-13,271.03
Total Indirect Costs	3,077,315.64	10,898,795.23	10,905,600.41
2021-2022 Direct Costs	97,343,556.76	89,399,438.85	89,399,438.85
2023-2024 Rate	3.16*	12.19*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	108,804,683.17	99,045,134.28	99,045,134.28
Indirect costs based on rate ** multiplied by actual direct costs	3,438,227.99	12,073,601.87	12,083,506.38
2023-2024 Actual Indirect Costs	2,949,060.55	12,560,320.91	12,560,320.91
2021-2022 Fixed Carry Forward	5,701.79	-6,465.85	-13,271.03
Total Indirect Costs	2,943,358.76	12,566,786.76	12,573,591.94
Over/(Under) Recovery	494,869.23	-493,184.89	-490,085.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,949,060.55	12,560,320.91	12,560,320.91
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	494,869.23	-493,184.89	-490,085.56
Total Projected Indirect 2025-2026 (Numerator)	2,454,191.32	13,053,505.80	13,050,406.47
Direct Costs	108,804,683.17	99,045,134.28	99,045,134.28
Rate for 2025-2026 **	2.26*	13.18*	13.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82400  
Form R0418**

Riverview Community School District  
13425 COLVIN ST  
RIVERVIEW, MI 48193

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,221,131.52	4,878,435.97	4,878,435.97
2021-2022 Fixed Carry Forward	-62,553.29	0.00	498,374.58
Total Indirect Costs	1,283,684.81	4,878,435.97	4,380,061.39
2021-2022 Direct Costs	32,617,654.39	28,960,349.94	28,960,349.94
2023-2024 Rate	3.94*	16.85*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,308,419.84	30,636,718.41	30,636,718.41
Indirect costs based on rate ** multiplied by actual direct costs	1,351,751.74	4,595,507.76	4,632,271.82
2023-2024 Actual Indirect Costs	1,309,396.00	4,981,097.43	4,981,097.43
2021-2022 Fixed Carry Forward	-62,553.29	0.00	498,374.58
Total Indirect Costs	1,371,949.29	4,981,097.43	4,482,722.85
Over/(Under) Recovery	-20,197.55	0.00	149,548.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,309,396.00	4,981,097.43	4,981,097.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-20,197.55	0.00	149,548.97
Total Projected Indirect 2025-2026 (Numerator)	1,329,593.55	4,981,097.43	4,831,548.46
Direct Costs	34,308,419.84	30,636,718.41	30,636,718.41
Rate for 2025-2026 **	3.88*	16.26*	15.77**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82405  
Form R0418**

Southgate Community School District  
13940 LEROY ST  
SOUTHGATE, MI 48195

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,289,863.04	4,549,550.26	4,549,550.26
2021-2022 Fixed Carry Forward	90,293.20	-14,325.37	-11,972.68
Total Indirect Costs	1,199,569.84	4,563,875.63	4,561,522.94
2021-2022 Direct Costs	47,507,020.60	45,190,322.47	45,190,322.47
2023-2024 Rate	2.53*	10.10*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,674,648.58	52,893,558.92	52,893,558.92
Indirect costs based on rate ** multiplied by actual direct costs	1,459,168.61	5,342,249.45	5,336,960.10
2023-2024 Actual Indirect Costs	1,673,418.18	6,300,454.28	6,300,454.28
2021-2022 Fixed Carry Forward	90,293.20	-14,325.37	-11,972.68
Total Indirect Costs	1,583,124.98	6,314,779.65	6,312,426.96
Over/(Under) Recovery	-123,956.37	-972,530.20	-975,466.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,673,418.18	6,300,454.28	6,300,454.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-123,956.37	-972,530.20	-975,466.86
Total Projected Indirect 2025-2026 (Numerator)	1,797,374.55	7,272,984.48	7,275,921.14
Direct Costs	57,674,648.58	52,893,558.92	52,893,558.92
Rate for 2025-2026 **	3.12*	13.75*	13.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82430  
Form R0418**

Van Buren Public Schools  
555 W COLUMBIA AVE  
BELLEVILLE, MI 48111

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,522,058.14	7,556,232.63	7,556,232.63
2021-2022 Fixed Carry Forward	-29,028.90	40,015.42	39,411.01
Total Indirect Costs	1,551,087.04	7,516,217.21	7,516,821.62
2021-2022 Direct Costs	60,944,513.70	54,753,459.21	54,753,459.21
2023-2024 Rate	2.55*	13.73*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	73,718,689.03	65,927,920.38	65,927,920.38
Indirect costs based on rate ** multiplied by actual direct costs	1,879,826.57	9,051,903.47	9,051,903.47
2023-2024 Actual Indirect Costs	2,102,016.81	9,686,794.46	9,686,794.46
2021-2022 Fixed Carry Forward	-29,028.90	40,015.42	39,411.01
Total Indirect Costs	2,131,045.71	9,646,779.04	9,647,383.45
Over/(Under) Recovery	-251,219.14	-594,875.57	-595,479.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,102,016.81	9,686,794.46	9,686,794.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-251,219.14	-594,875.57	-595,479.98
Total Projected Indirect 2025-2026 (Numerator)	2,353,235.95	10,281,670.03	10,282,274.44
Direct Costs	73,718,689.03	65,927,920.38	65,927,920.38
Rate for 2025-2026 **	3.19*	15.60*	15.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82700  
Form R0418**

Detroit Achievement Academy  
7000 W OUTER DR  
Detroit, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	129,762.20	607,206.22	607,206.22
2021-2022 Fixed Carry Forward	14,705.91	0.00	583,069.32
Total Indirect Costs	115,056.29	607,206.22	24,136.90
2021-2022 Direct Costs	6,268,877.15	5,791,433.13	5,791,433.13
2023-2024 Rate	1.84*	10.48*	0.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,615,183.82	7,653,403.57	7,653,403.57
Indirect costs based on rate ** multiplied by actual direct costs	158,519.38	802,076.69	32,144.29
2023-2024 Actual Indirect Costs	269,935.37	1,231,715.62	1,231,715.62
2021-2022 Fixed Carry Forward	14,705.91	0.00	583,069.32
Total Indirect Costs	255,229.46	1,231,715.62	648,646.30
Over/(Under) Recovery	-96,710.08	-429,638.93	-616,502.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	269,935.37	1,231,715.62	1,231,715.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-96,710.08	-429,638.93	-616,502.01
Total Projected Indirect 2025-2026 (Numerator)	366,645.45	1,661,354.55	1,848,217.63
Direct Costs	8,615,183.82	7,653,403.57	7,653,403.57
Rate for 2025-2026 **	4.26*	21.71*	24.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82701  
Form R0418**

University Preparatory Science and Math (PSAD)  
5100 JOHN R ST  
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	916,619.99	3,260,319.22	3,260,319.22
2021-2022 Fixed Carry Forward	187,991.39	0.00	0.00
Total Indirect Costs	728,628.60	3,260,319.22	3,260,319.22
2021-2022 Direct Costs	15,073,903.69	12,730,204.46	12,730,204.46
2023-2024 Rate	4.83*	25.61*	25.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,024,035.34	14,676,900.52	14,676,900.52
Indirect costs based on rate ** multiplied by actual direct costs	822,260.91	2,201,535.08	3,669,225.13
2023-2024 Actual Indirect Costs	975,705.76	3,322,840.58	3,322,840.58
2021-2022 Fixed Carry Forward	187,991.39	0.00	0.00
Total Indirect Costs	787,714.37	3,322,840.58	3,322,840.58
Over/(Under) Recovery	34,546.54	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	975,705.76	3,322,840.58	3,322,840.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	34,546.54	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	941,159.22	3,322,840.58	3,322,840.58
Direct Costs	17,024,035.34	14,676,900.52	14,676,900.52
Rate for 2025-2026 **	5.53*	22.64*	22.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82702  
Form R0418**

University Preparatory Academy (PSAD)  
P. O. Box 2339  
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,121,451.07	3,072,852.01	3,072,852.01
2021-2022 Fixed Carry Forward	-111,091.84	0.00	1,475,834.83
Total Indirect Costs	1,232,542.91	3,072,852.01	1,597,017.18
2021-2022 Direct Costs	20,979,494.80	19,028,093.86	19,028,093.86
2023-2024 Rate	5.87*	16.15*	8.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,470,766.73	22,002,663.06	22,002,663.06
Indirect costs based on rate ** multiplied by actual direct costs	1,436,434.01	3,300,399.46	1,846,023.43
2023-2024 Actual Indirect Costs	1,194,291.31	3,662,394.98	3,662,394.98
2021-2022 Fixed Carry Forward	-111,091.84	0.00	1,475,834.83
Total Indirect Costs	1,305,383.15	3,662,394.98	2,186,560.15
Over/(Under) Recovery	131,050.86	0.00	-340,536.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,194,291.31	3,662,394.98	3,662,394.98
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	131,050.86	0.00	-340,536.72
Total Projected Indirect 2025-2026 (Numerator)	1,063,240.45	3,662,394.98	4,002,931.70
Direct Costs	24,470,766.73	22,002,663.06	22,002,663.06
Rate for 2025-2026 **	4.34*	16.65*	18.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82703  
Form R0418**

University Preparatory Art & Design  
485 W MILWAUKEE ST  
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	744,429.69	2,016,702.01	2,016,702.01
2021-2022 Fixed Carry Forward	69,012.64	0.00	417,231.16
Total Indirect Costs	675,417.05	2,016,702.01	1,599,470.85
2021-2022 Direct Costs	13,389,783.52	12,117,511.20	12,117,511.20
2023-2024 Rate	5.04*	16.64*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,597,048.78	13,839,840.17	13,839,840.17
Indirect costs based on rate ** multiplied by actual direct costs	786,091.26	2,075,976.03	1,826,858.90
2023-2024 Actual Indirect Costs	778,450.72	2,535,659.33	2,535,659.33
2021-2022 Fixed Carry Forward	69,012.64	0.00	417,231.16
Total Indirect Costs	709,438.08	2,535,659.33	2,118,428.17
Over/(Under) Recovery	76,653.18	0.00	-291,569.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	778,450.72	2,535,659.33	2,535,659.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	76,653.18	0.00	-291,569.27
Total Projected Indirect 2025-2026 (Numerator)	701,797.54	2,535,659.33	2,827,228.60
Direct Costs	15,597,048.78	13,839,840.17	13,839,840.17
Rate for 2025-2026 **	4.50*	18.32*	20.43**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82704  
Form R0418**

Detroit Public Safety Academy  
1250 ROSA PARKS BLVD  
DETROIT, MI 48216

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	61,743.77	325,401.39	325,401.39
2021-2022 Fixed Carry Forward	32,235.98	0.00	0.00
Total Indirect Costs	29,507.79	325,401.39	325,401.39
2021-2022 Direct Costs	2,067,718.11	1,804,060.49	1,804,060.49
2023-2024 Rate	1.43*	18.04*	18.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,313,238.55	2,066,204.66	2,066,204.66
Indirect costs based on rate ** multiplied by actual direct costs	33,079.31	309,930.70	372,743.32
2023-2024 Actual Indirect Costs	93,013.87	340,047.76	340,047.76
2021-2022 Fixed Carry Forward	32,235.98	0.00	0.00
Total Indirect Costs	60,777.89	340,047.76	340,047.76
Over/(Under) Recovery	-27,698.58	0.00	32,695.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	93,013.87	340,047.76	340,047.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,698.58	0.00	32,695.56
Total Projected Indirect 2025-2026 (Numerator)	120,712.45	340,047.76	307,352.20
Direct Costs	2,313,238.55	2,066,204.66	2,066,204.66
Rate for 2025-2026 **	5.22*	16.46*	14.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82705  
Form R0418**

Branch Line School  
16360 HUBBARD ST  
LIVONIA, MI 48154

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,156.67	41,518.48	41,518.48
2021-2022 Fixed Carry Forward	0.00	45,995.99	45,995.99
Total Indirect Costs	1,156.67	-4,477.51	-4,477.51
2021-2022 Direct Costs	1,281,446.73	1,241,084.92	1,241,084.92
2023-2024 Rate	0.09*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,610,203.81	1,518,949.53	1,518,949.53
Indirect costs based on rate ** multiplied by actual direct costs	1,449.18	0.00	0.00
2023-2024 Actual Indirect Costs	2,623.54	93,877.82	93,877.82
2021-2022 Fixed Carry Forward	0.00	45,995.99	45,995.99
Total Indirect Costs	2,623.54	47,881.83	47,881.83
Over/(Under) Recovery	-1,174.36	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,623.54	93,877.82	93,877.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,174.36	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	3,797.90	93,877.82	93,877.82
Direct Costs	1,610,203.81	1,518,949.53	1,518,949.53
Rate for 2025-2026 **	0.24*	6.18*	6.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82706  
Form R0418**

The James and Grace Lee Boggs School  
7600 GOETHE ST  
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	148,475.03	468,380.99	468,380.99
2021-2022 Fixed Carry Forward	21,453.89	0.00	-155,718.67
Total Indirect Costs	127,021.14	468,380.99	624,099.66
2021-2022 Direct Costs	1,906,762.31	1,586,856.35	1,586,856.35
2023-2024 Rate	6.66*	29.52*	39.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,204,513.03	1,916,024.00	1,916,024.00
Indirect costs based on rate ** multiplied by actual direct costs	146,820.57	287,403.60	479,006.00
2023-2024 Actual Indirect Costs	127,407.94	415,896.97	415,896.97
2021-2022 Fixed Carry Forward	21,453.89	0.00	-155,718.67
Total Indirect Costs	105,954.05	415,896.97	571,615.64
Over/(Under) Recovery	40,866.52	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	127,407.94	415,896.97	415,896.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,866.52	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	86,541.42	415,896.97	415,896.97
Direct Costs	2,204,513.03	1,916,024.00	1,916,024.00
Rate for 2025-2026 **	3.93*	21.71*	21.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82710  
Form R0418**

WAY Michigan  
407 E FORT ST  
DETROIT, MI 48226

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	77,124.49	135,756.40	135,756.40
2021-2022 Fixed Carry Forward	25,421.62	27,700.36	27,700.36
Total Indirect Costs	51,702.87	108,056.04	108,056.04
2021-2022 Direct Costs	2,038,247.83	1,979,615.92	1,979,615.92
2023-2024 Rate	2.54*	5.46*	5.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,576,522.68	1,520,876.84	1,520,876.84
Indirect costs based on rate ** multiplied by actual direct costs	40,043.68	83,039.88	83,039.88
2023-2024 Actual Indirect Costs	92,235.48	147,881.32	147,881.32
2021-2022 Fixed Carry Forward	25,421.62	27,700.36	27,700.36
Total Indirect Costs	66,813.86	120,180.96	120,180.96
Over/(Under) Recovery	-26,770.18	-37,141.08	-37,141.08

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	92,235.48	147,881.32	147,881.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,770.18	-37,141.08	-37,141.08
Total Projected Indirect 2025-2026 (Numerator)	119,005.66	185,022.40	185,022.40
Direct Costs	1,576,522.68	1,520,876.84	1,520,876.84
Rate for 2025-2026 **	7.55*	12.17*	12.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82711  
Form R0418**

Canton Preparatory High School  
46610 CHERRY HILL RD  
CANTON, MI 48187

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	241,022.00	1,575,126.00	1,575,126.00
2021-2022 Fixed Carry Forward	-151,195.81	0.00	0.00
Total Indirect Costs	392,217.81	1,575,126.00	1,575,126.00
2021-2022 Direct Costs	5,896,689.00	4,562,585.00	4,562,585.00
2023-2024 Rate	6.65*	34.52*	34.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,412,150.00	6,183,693.00	6,183,693.00
Indirect costs based on rate ** multiplied by actual direct costs	492,907.98	927,553.95	1,545,923.25
2023-2024 Actual Indirect Costs	265,176.00	1,493,633.00	1,493,633.00
2021-2022 Fixed Carry Forward	-151,195.81	0.00	0.00
Total Indirect Costs	416,371.81	1,493,633.00	1,493,633.00
Over/(Under) Recovery	76,536.17	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	265,176.00	1,493,633.00	1,493,633.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	76,536.17	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	188,639.83	1,493,633.00	1,493,633.00
Direct Costs	7,412,150.00	6,183,693.00	6,183,693.00
Rate for 2025-2026 **	2.55*	24.15*	24.15**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82713  
Form R0418**

New Paradigm College Prep  
4001 29TH ST  
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	160,492.04	687,377.78	687,377.78
2021-2022 Fixed Carry Forward	-92,400.63	0.00	0.00
Total Indirect Costs	252,892.67	687,377.78	687,377.78
2021-2022 Direct Costs	3,013,990.10	2,487,104.36	2,487,104.36
2023-2024 Rate	8.39*	27.64*	27.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,060,108.42	2,425,048.92	2,425,048.92
Indirect costs based on rate ** multiplied by actual direct costs	256,743.10	363,757.34	606,262.23
2023-2024 Actual Indirect Costs	276,144.91	911,204.41	911,204.41
2021-2022 Fixed Carry Forward	-92,400.63	0.00	0.00
Total Indirect Costs	368,545.54	911,204.41	911,204.41
Over/(Under) Recovery	-111,802.44	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	276,144.91	911,204.41	911,204.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-111,802.44	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	387,947.35	911,204.41	911,204.41
Direct Costs	3,060,108.42	2,425,048.92	2,425,048.92
Rate for 2025-2026 **	12.68*	37.57*	37.57**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82716  
Form R0418**

Vista Meadows Academy  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	31,836.00	84,357.00	84,357.00
2021-2022 Fixed Carry Forward	-11,306.36	85,773.66	75,237.12
Total Indirect Costs	43,142.36	-1,416.66	9,119.88
2021-2022 Direct Costs	1,203,608.00	1,151,087.00	1,151,087.00
2023-2024 Rate	3.58*	0.00*	0.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,325,076.00	1,279,252.00	1,279,252.00
Indirect costs based on rate ** multiplied by actual direct costs	47,437.72	0.00	10,106.09
2023-2024 Actual Indirect Costs	15,294.00	61,118.00	61,118.00
2021-2022 Fixed Carry Forward	-11,306.36	85,773.66	75,237.12
Total Indirect Costs	26,600.36	-24,655.66	-14,119.12
Over/(Under) Recovery	20,837.36	0.00	24,225.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,294.00	61,118.00	61,118.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	20,837.36	0.00	24,225.21
Total Projected Indirect 2025-2026 (Numerator)	-5,543.36	61,118.00	36,892.79
Direct Costs	1,325,076.00	1,279,252.00	1,279,252.00
Rate for 2025-2026 **	0.00*	4.78*	2.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82717  
Form R0418**

Achieve Charter Academy  
3250 DENTON RD  
CANTON, MI 48188

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	782,344.00	2,275,564.00	2,275,564.00
2021-2022 Fixed Carry Forward	-199,090.67	0.00	0.00
Total Indirect Costs	981,434.67	2,275,564.00	2,275,564.00
2021-2022 Direct Costs	6,909,157.00	5,415,937.00	5,415,937.00
2023-2024 Rate	14.20*	42.02*	42.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,773,334.00	6,301,314.00	6,301,314.00
Indirect costs based on rate ** multiplied by actual direct costs	1,103,813.43	945,197.10	1,575,328.50
2023-2024 Actual Indirect Costs	921,587.00	2,393,607.00	2,393,607.00
2021-2022 Fixed Carry Forward	-199,090.67	0.00	0.00
Total Indirect Costs	1,120,677.67	2,393,607.00	2,393,607.00
Over/(Under) Recovery	-16,864.24	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	921,587.00	2,393,607.00	2,393,607.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-16,864.24	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	938,451.24	2,393,607.00	2,393,607.00
Direct Costs	7,773,334.00	6,301,314.00	6,301,314.00
Rate for 2025-2026 **	12.07*	37.99*	37.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82718  
Form R0418**

Quest Charter Academy  
24745 VAN BORN RD  
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	681,620.00	2,130,761.00	2,130,761.00
2021-2022 Fixed Carry Forward	-287,286.16	0.00	0.00
Total Indirect Costs	968,906.16	2,130,761.00	2,130,761.00
2021-2022 Direct Costs	7,836,664.00	6,387,523.00	6,387,523.00
2023-2024 Rate	12.36*	33.36*	33.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,353,274.00	7,779,237.00	7,779,237.00
Indirect costs based on rate ** multiplied by actual direct costs	1,156,064.67	1,166,885.55	1,944,809.25
2023-2024 Actual Indirect Costs	557,030.00	2,131,067.00	2,131,067.00
2021-2022 Fixed Carry Forward	-287,286.16	0.00	0.00
Total Indirect Costs	844,316.16	2,131,067.00	2,131,067.00
Over/(Under) Recovery	311,748.51	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	557,030.00	2,131,067.00	2,131,067.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	311,748.51	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	245,281.49	2,131,067.00	2,131,067.00
Direct Costs	9,353,274.00	7,779,237.00	7,779,237.00
Rate for 2025-2026 **	2.62*	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 2025-2026 Indirect Cost Rates  
School District 82719  
Form R0418**

Washington-Parks Academy  
11685 Appleton  
Redford, MI 48239

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	178,412.75	2,661,744.40	2,661,744.40
2021-2022 Fixed Carry Forward	-42,710.17	0.00	0.00
Total Indirect Costs	221,122.92	2,661,744.40	2,661,744.40
2021-2022 Direct Costs	8,887,015.55	6,403,683.90	6,403,683.90
2023-2024 Rate	2.49*	41.57*	41.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,654,880.31	7,077,173.13	7,077,173.13
Indirect costs based on rate ** multiplied by actual direct costs	215,506.52	1,061,575.97	1,769,293.28
2023-2024 Actual Indirect Costs	237,493.67	1,815,200.85	1,815,200.85
2021-2022 Fixed Carry Forward	-42,710.17	0.00	0.00
Total Indirect Costs	280,203.84	1,815,200.85	1,815,200.85
Over/(Under) Recovery	-64,697.32	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	237,493.67	1,815,200.85	1,815,200.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-64,697.32	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	302,190.99	1,815,200.85	1,815,200.85
Direct Costs	8,654,880.31	7,077,173.13	7,077,173.13
Rate for 2025-2026 **	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 2025-2026 Indirect Cost Rates  
School District 82722  
Form R0418**

Detroit Leadership Academy  
13600 VIRGIL ST  
DETROIT, MI 48223

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	79,194.37	824,695.52	824,695.52
2021-2022 Fixed Carry Forward	37,500.92	0.00	884,354.18
Total Indirect Costs	41,693.45	824,695.52	-59,658.66
2021-2022 Direct Costs	9,108,383.89	8,362,882.74	8,362,882.74
2023-2024 Rate	0.46*	9.86*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,927,520.74	10,974,642.64	10,974,642.64
Indirect costs based on rate ** multiplied by actual direct costs	54,866.60	1,082,099.76	0.00
2023-2024 Actual Indirect Costs	83,136.27	1,036,014.37	1,036,014.37
2021-2022 Fixed Carry Forward	37,500.92	0.00	884,354.18
Total Indirect Costs	45,635.35	1,036,014.37	151,660.19
Over/(Under) Recovery	9,231.25	46,085.39	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	83,136.27	1,036,014.37	1,036,014.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,231.25	46,085.39	0.00
Total Projected Indirect 2025-2026 (Numerator)	73,905.02	989,928.98	1,036,014.37
Direct Costs	11,927,520.74	10,974,642.64	10,974,642.64
Rate for 2025-2026 **	0.62*	9.02*	9.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82723  
Form R0418**

Legacy Charter Academy  
4900 E HILDALE ST  
DETROIT, MI 48234

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	402,602.00	1,995,270.00	1,995,270.00
2021-2022 Fixed Carry Forward	-28,144.34	0.00	0.00
Total Indirect Costs	430,746.34	1,995,270.00	1,995,270.00
2021-2022 Direct Costs	8,162,581.00	6,569,913.00	6,569,913.00
2023-2024 Rate	5.28*	30.37*	30.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,754,822.00	7,069,558.00	7,069,558.00
Indirect costs based on rate ** multiplied by actual direct costs	462,254.60	1,060,433.70	1,767,389.50
2023-2024 Actual Indirect Costs	747,976.00	2,433,240.00	2,433,240.00
2021-2022 Fixed Carry Forward	-28,144.34	0.00	0.00
Total Indirect Costs	776,120.34	2,433,240.00	2,433,240.00
Over/(Under) Recovery	-313,865.74	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	747,976.00	2,433,240.00	2,433,240.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-313,865.74	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,061,841.74	2,433,240.00	2,433,240.00
Direct Costs	8,754,822.00	7,069,558.00	7,069,558.00
Rate for 2025-2026 **	12.13*	34.42*	34.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82724  
Form R0418**

University Yes Academy  
P. O. Box 2716  
Detroit, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	238,115.43	1,044,397.83	1,044,397.83
2021-2022 Fixed Carry Forward	28,170.81	0.00	0.00
Total Indirect Costs	209,944.62	1,044,397.83	1,044,397.83
2021-2022 Direct Costs	5,014,806.82	4,208,524.42	4,208,524.42
2023-2024 Rate	4.19*	24.82*	24.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,298,809.30	5,195,334.11	5,195,334.11
Indirect costs based on rate ** multiplied by actual direct costs	263,920.11	779,300.12	1,289,481.93
2023-2024 Actual Indirect Costs	307,889.27	1,411,364.46	1,411,364.46
2021-2022 Fixed Carry Forward	28,170.81	0.00	0.00
Total Indirect Costs	279,718.46	1,411,364.46	1,411,364.46
Over/(Under) Recovery	-15,798.35	0.00	-121,882.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	307,889.27	1,411,364.46	1,411,364.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,798.35	0.00	-121,882.53
Total Projected Indirect 2025-2026 (Numerator)	323,687.62	1,411,364.46	1,533,246.99
Direct Costs	6,298,809.30	5,195,334.11	5,195,334.11
Rate for 2025-2026 **	5.14*	27.17*	29.51**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82725  
Form R0418**

Global Heights Academy  
23713 JOY RD  
Dearborn Heights, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	372,746.96	921,404.31	921,404.31
2021-2022 Fixed Carry Forward	-4,005.18	0.00	0.00
Total Indirect Costs	376,752.14	921,404.31	921,404.31
2021-2022 Direct Costs	2,992,985.05	2,444,327.70	2,444,327.70
2023-2024 Rate	12.59*	37.70*	37.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,629,720.90	2,933,306.94	2,933,306.94
Indirect costs based on rate ** multiplied by actual direct costs	456,981.86	439,996.04	733,326.74
2023-2024 Actual Indirect Costs	423,944.80	1,120,358.76	1,120,358.76
2021-2022 Fixed Carry Forward	-4,005.18	0.00	0.00
Total Indirect Costs	427,949.98	1,120,358.76	1,120,358.76
Over/(Under) Recovery	29,031.88	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	423,944.80	1,120,358.76	1,120,358.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	29,031.88	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	394,912.92	1,120,358.76	1,120,358.76
Direct Costs	3,629,720.90	2,933,306.94	2,933,306.94
Rate for 2025-2026 **	10.88*	38.19*	38.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82727  
Form R0418**

Regent Park Scholars Charter Academy  
15865 E 7 MILE RD  
Detroit, MI 48205

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	237,988.00	1,888,231.00	1,888,231.00
2021-2022 Fixed Carry Forward	35,394.46	0.00	0.00
Total Indirect Costs	202,593.54	1,888,231.00	1,888,231.00
2021-2022 Direct Costs	8,320,603.00	6,670,360.00	6,670,360.00
2023-2024 Rate	2.43*	28.31*	28.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,222,876.00	7,768,689.00	7,768,689.00
Indirect costs based on rate ** multiplied by actual direct costs	224,115.89	1,165,303.35	1,942,172.25
2023-2024 Actual Indirect Costs	573,144.00	2,027,331.00	2,027,331.00
2021-2022 Fixed Carry Forward	35,394.46	0.00	0.00
Total Indirect Costs	537,749.54	2,027,331.00	2,027,331.00
Over/(Under) Recovery	-313,633.65	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	573,144.00	2,027,331.00	2,027,331.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-313,633.65	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	886,777.65	2,027,331.00	2,027,331.00
Direct Costs	9,222,876.00	7,768,689.00	7,768,689.00
Rate for 2025-2026 **	9.61*	26.10*	26.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82728  
Form R0418**

Jalen Rose Leadership Academy  
15000 TROJAN ST  
Detroit, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	835,773.50	1,175,014.76	1,175,014.76
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	835,773.50	1,175,014.76	1,175,014.76
2021-2022 Direct Costs	4,837,099.68	4,497,858.42	4,497,858.42
2023-2024 Rate	17.28*	26.12*	26.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,056,046.27	4,537,818.57	4,537,818.57
Indirect costs based on rate ** multiplied by actual direct costs	758,406.94	680,672.79	1,134,454.64
2023-2024 Actual Indirect Costs	1,030,589.42	1,548,817.12	1,548,817.12
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,030,589.42	1,548,817.12	1,548,817.12
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,030,589.42	1,548,817.12	1,548,817.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,030,589.42	1,548,817.12	1,548,817.12
Direct Costs	5,056,046.27	4,537,818.57	4,537,818.57
Rate for 2025-2026 **	20.38*	34.13*	34.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82729  
Form R0418**

South Canton Scholars Charter Academy  
3085 S CANTON CENTER RD  
Canton, MI 48188

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	457,658.00	2,340,518.00	2,340,518.00
2021-2022 Fixed Carry Forward	-61,861.67	0.00	0.00
Total Indirect Costs	519,519.67	2,340,518.00	2,340,518.00
2021-2022 Direct Costs	7,609,047.00	5,726,187.00	5,726,187.00
2023-2024 Rate	6.83*	40.87*	40.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,614,580.00	6,987,073.00	6,987,073.00
Indirect costs based on rate ** multiplied by actual direct costs	588,375.81	1,048,060.95	1,746,768.25
2023-2024 Actual Indirect Costs	983,308.00	2,610,815.00	2,610,815.00
2021-2022 Fixed Carry Forward	-61,861.67	0.00	0.00
Total Indirect Costs	1,045,169.67	2,610,815.00	2,610,815.00
Over/(Under) Recovery	-456,793.86	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	983,308.00	2,610,815.00	2,610,815.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-456,793.86	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,440,101.86	2,610,815.00	2,610,815.00
Direct Costs	8,614,580.00	6,987,073.00	6,987,073.00
Rate for 2025-2026 **	16.72*	37.37*	37.37**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82730  
Form R0418**

American International Academy  
300 S HENRY RUFF RD  
Westland, MI 48186

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	412,846.32	1,510,046.03	1,510,046.03
2021-2022 Fixed Carry Forward	29,688.51	0.00	0.00
Total Indirect Costs	383,157.81	1,510,046.03	1,510,046.03
2021-2022 Direct Costs	8,608,432.25	7,511,232.54	7,511,232.54
2023-2024 Rate	4.45*	20.10*	20.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,980,378.41	9,019,237.89	9,019,237.89
Indirect costs based on rate ** multiplied by actual direct costs	444,126.84	1,352,885.68	1,812,866.82
2023-2024 Actual Indirect Costs	488,074.07	1,449,214.59	1,449,214.59
2021-2022 Fixed Carry Forward	29,688.51	0.00	0.00
Total Indirect Costs	458,385.56	1,449,214.59	1,449,214.59
Over/(Under) Recovery	-14,258.72	0.00	363,652.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	488,074.07	1,449,214.59	1,449,214.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,258.72	0.00	363,652.23
Total Projected Indirect 2025-2026 (Numerator)	502,332.79	1,449,214.59	1,085,562.36
Direct Costs	9,980,378.41	9,019,237.89	9,019,237.89
Rate for 2025-2026 **	5.03*	16.07*	12.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82735  
Form R0418**

New Paradigm Glazer-Loving Academy  
1000 LYNN ST  
DETROIT, MI 48211

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	177,127.55	623,595.26	623,595.26
2021-2022 Fixed Carry Forward	56,964.41	0.00	0.00
Total Indirect Costs	120,163.14	623,595.26	623,595.26
2021-2022 Direct Costs	3,450,573.82	3,004,106.11	3,004,106.11
2023-2024 Rate	3.48*	20.76*	20.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,659,213.70	3,064,036.79	3,064,036.79
Indirect costs based on rate ** multiplied by actual direct costs	127,340.64	459,605.52	636,094.04
2023-2024 Actual Indirect Costs	248,555.15	843,732.06	843,732.06
2021-2022 Fixed Carry Forward	56,964.41	0.00	0.00
Total Indirect Costs	191,590.74	843,732.06	843,732.06
Over/(Under) Recovery	-64,250.10	0.00	-207,638.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	248,555.15	843,732.06	843,732.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-64,250.10	0.00	-207,638.02
Total Projected Indirect 2025-2026 (Numerator)	312,805.25	843,732.06	1,051,370.08
Direct Costs	3,659,213.70	3,064,036.79	3,064,036.79
Rate for 2025-2026 **	8.55*	27.54*	34.31**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82737  
Form R0418**

Pathways Academy  
11340 E JEFFERSON AVE  
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	71,309.39	303,125.94	303,125.94
2021-2022 Fixed Carry Forward	237.08	0.00	50,623.76
Total Indirect Costs	71,072.31	303,125.94	252,502.18
2021-2022 Direct Costs	2,029,301.11	1,797,484.56	1,797,484.56
2023-2024 Rate	3.50*	16.86*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,611,983.77	2,343,829.61	2,343,829.61
Indirect costs based on rate ** multiplied by actual direct costs	91,419.43	351,574.44	329,308.06
2023-2024 Actual Indirect Costs	89,308.47	357,462.63	357,462.63
2021-2022 Fixed Carry Forward	237.08	0.00	50,623.76
Total Indirect Costs	89,071.39	357,462.63	306,838.87
Over/(Under) Recovery	2,348.04	0.00	22,469.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	89,308.47	357,462.63	357,462.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,348.04	0.00	22,469.19
Total Projected Indirect 2025-2026 (Numerator)	86,960.43	357,462.63	334,993.44
Direct Costs	2,611,983.77	2,343,829.61	2,343,829.61
Rate for 2025-2026 **	3.33*	15.25*	14.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82739  
Form R0418**

Detroit Innovation Academy  
18211 PLYMOUTH RD  
DETROIT, MI 48228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	31,979.00	191,088.00	191,088.00
2021-2022 Fixed Carry Forward	5,499.20	0.00	145,791.79
Total Indirect Costs	26,479.80	191,088.00	45,296.21
2021-2022 Direct Costs	3,187,816.00	3,028,707.00	3,028,707.00
2023-2024 Rate	0.83*	6.31*	1.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,920,815.00	3,680,403.00	3,680,403.00
Indirect costs based on rate ** multiplied by actual direct costs	32,542.76	232,233.43	55,206.05
2023-2024 Actual Indirect Costs	40,319.00	280,731.00	280,731.00
2021-2022 Fixed Carry Forward	5,499.20	0.00	145,791.79
Total Indirect Costs	34,819.80	280,731.00	134,939.21
Over/(Under) Recovery	-2,277.04	-48,497.57	66,058.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	40,319.00	280,731.00	280,731.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,277.04	-48,497.57	66,058.62
Total Projected Indirect 2025-2026 (Numerator)	42,596.04	329,228.57	214,672.38
Direct Costs	3,920,815.00	3,680,403.00	3,680,403.00
Rate for 2025-2026 **	1.09*	8.95*	5.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82742  
Form R0418**

Madison-Carver Academy  
19900 MCINTYRE ST  
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	169,198.55	1,686,698.51	1,686,698.51
2021-2022 Fixed Carry Forward	-21,638.10	0.00	0.00
Total Indirect Costs	190,836.65	1,686,698.51	1,686,698.51
2021-2022 Direct Costs	7,859,397.03	6,341,897.07	6,341,897.07
2023-2024 Rate	2.43*	26.60*	26.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,803,384.00	4,584,637.00	4,584,637.00
Indirect costs based on rate ** multiplied by actual direct costs	141,022.23	687,695.55	1,146,159.25
2023-2024 Actual Indirect Costs	194,951.00	1,413,698.00	1,413,698.00
2021-2022 Fixed Carry Forward	-21,638.10	0.00	0.00
Total Indirect Costs	216,589.10	1,413,698.00	1,413,698.00
Over/(Under) Recovery	-75,566.87	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	194,951.00	1,413,698.00	1,413,698.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-75,566.87	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	270,517.87	1,413,698.00	1,413,698.00
Direct Costs	5,803,384.00	4,584,637.00	4,584,637.00
Rate for 2025-2026 **	4.66*	30.84*	30.84**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82743  
Form R0418**

Plymouth Scholars Charter Academy  
48484 N TERRITORIAL RD  
Plymouth, MI 48170

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	681,896.00	2,295,225.00	2,295,225.00
2021-2022 Fixed Carry Forward	-246,825.41	0.00	0.00
Total Indirect Costs	928,721.41	2,295,225.00	2,295,225.00
2021-2022 Direct Costs	7,223,764.00	5,610,435.00	5,610,435.00
2023-2024 Rate	12.86*	40.91*	40.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,293,005.00	6,581,291.00	6,581,291.00
Indirect costs based on rate ** multiplied by actual direct costs	1,066,480.44	987,193.65	1,645,322.75
2023-2024 Actual Indirect Costs	879,973.00	2,591,687.00	2,591,687.00
2021-2022 Fixed Carry Forward	-246,825.41	0.00	0.00
Total Indirect Costs	1,126,798.41	2,591,687.00	2,591,687.00
Over/(Under) Recovery	-60,317.97	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	879,973.00	2,591,687.00	2,591,687.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-60,317.97	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	940,290.97	2,591,687.00	2,591,687.00
Direct Costs	8,293,005.00	6,581,291.00	6,581,291.00
Rate for 2025-2026 **	11.34*	39.38*	39.38**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82744  
Form R0418**

Escuela Avancemos  
2635 HOWARD ST  
DETROIT, MI 48216

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	168,833.28	1,044,552.89	1,044,552.89
2021-2022 Fixed Carry Forward	193,767.09	0.00	0.00
Total Indirect Costs	-24,933.81	1,044,552.89	1,044,552.89
2021-2022 Direct Costs	4,783,646.07	3,907,926.46	3,907,926.46
2023-2024 Rate	0.00*	26.73*	26.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,238,711.44	5,107,420.97	5,107,420.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	766,113.15	1,276,855.24
2023-2024 Actual Indirect Costs	117,662.54	1,248,953.01	1,248,953.01
2021-2022 Fixed Carry Forward	193,767.09	0.00	0.00
Total Indirect Costs	-76,104.55	1,248,953.01	1,248,953.01
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	117,662.54	1,248,953.01	1,248,953.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	117,662.54	1,248,953.01	1,248,953.01
Direct Costs	6,238,711.44	5,107,420.97	5,107,420.97
Rate for 2025-2026 **	1.89*	24.45*	24.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82745  
Form R0418**

Caniff Liberty Academy  
2650 CANIFF ST  
Hamtramck, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	979,185.44	1,848,710.60	1,848,710.60
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	979,185.44	1,848,710.60	1,848,710.60
2021-2022 Direct Costs	5,159,213.27	4,289,688.11	4,289,688.11
2023-2024 Rate	18.98*	43.10*	43.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,870,394.61	4,802,106.02	4,802,106.02
Indirect costs based on rate ** multiplied by actual direct costs	880,559.19	720,315.90	1,200,526.51
2023-2024 Actual Indirect Costs	1,288,896.11	2,357,184.70	2,357,184.70
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,288,896.11	2,357,184.70	2,357,184.70
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,288,896.11	2,357,184.70	2,357,184.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,288,896.11	2,357,184.70	2,357,184.70
Direct Costs	5,870,394.61	4,802,106.02	4,802,106.02
Rate for 2025-2026 **	21.96*	49.09*	49.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82746  
Form R0418**

W-A-Y Academy  
8701 W VERNOR HWY  
Detroit, MI 48209

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	148,428.32	502,170.41	502,170.41
2021-2022 Fixed Carry Forward	120,720.86	0.00	143,139.12
Total Indirect Costs	27,707.46	502,170.41	359,031.29
2021-2022 Direct Costs	3,211,623.07	2,857,880.98	2,857,880.98
2023-2024 Rate	0.86*	17.57*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,571,689.31	2,222,678.75	2,222,678.75
Indirect costs based on rate ** multiplied by actual direct costs	22,116.53	333,401.81	279,168.45
2023-2024 Actual Indirect Costs	169,248.08	518,258.64	518,258.64
2021-2022 Fixed Carry Forward	120,720.86	0.00	143,139.12
Total Indirect Costs	48,527.22	518,258.64	375,119.52
Over/(Under) Recovery	-26,410.69	0.00	-95,951.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	169,248.08	518,258.64	518,258.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,410.69	0.00	-95,951.07
Total Projected Indirect 2025-2026 (Numerator)	195,658.77	518,258.64	614,209.71
Direct Costs	2,571,689.31	2,222,678.75	2,222,678.75
Rate for 2025-2026 **	7.61*	23.32*	27.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82747  
Form R0418**

MacDowell Preparatory Academy  
4201 W OUTER DR  
Detroit, MI 48221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	307,649.26	520,581.42	520,581.42
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	307,649.26	520,581.42	520,581.42
2021-2022 Direct Costs	2,869,910.79	2,656,978.63	2,656,978.63
2023-2024 Rate	10.72*	19.59*	19.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,715,994.73	4,137,343.73	4,137,343.73
Indirect costs based on rate ** multiplied by actual direct costs	505,554.64	620,601.56	810,505.64
2023-2024 Actual Indirect Costs	277,043.00	855,694.00	855,694.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	277,043.00	855,694.00	855,694.00
Over/(Under) Recovery	228,511.64	0.00	-45,188.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	277,043.00	855,694.00	855,694.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	228,511.64	0.00	-45,188.36
Total Projected Indirect 2025-2026 (Numerator)	48,531.36	855,694.00	900,882.36
Direct Costs	4,715,994.73	4,137,343.73	4,137,343.73
Rate for 2025-2026 **	1.03*	20.68*	21.77**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82748  
Form R0418**

Rutherford Winans Academy  
16411 CURTIS ST  
Detroit, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	140,073.00	562,273.00	562,273.00
2021-2022 Fixed Carry Forward	850.56	0.00	0.00
Total Indirect Costs	139,222.44	562,273.00	562,273.00
2021-2022 Direct Costs	2,430,887.00	2,008,687.00	2,008,687.00
2023-2024 Rate	5.73*	27.99*	27.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,707,250.00	2,204,959.00	2,204,959.00
Indirect costs based on rate ** multiplied by actual direct costs	155,125.43	330,743.85	551,239.75
2023-2024 Actual Indirect Costs	85,809.00	588,100.00	588,100.00
2021-2022 Fixed Carry Forward	850.56	0.00	0.00
Total Indirect Costs	84,958.44	588,100.00	588,100.00
Over/(Under) Recovery	70,166.99	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	85,809.00	588,100.00	588,100.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	70,166.99	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	15,642.01	588,100.00	588,100.00
Direct Costs	2,707,250.00	2,204,959.00	2,204,959.00
Rate for 2025-2026 **	0.58*	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 2025-2026 Indirect Cost Rates  
School District 82749  
Form R0418**

Highland Park Public School Academy System  
15900 WOODWARD AVE  
HIGHLAND PARK, MI 48203

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	123,209.72	604,435.27	604,435.27
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	123,209.72	604,435.27	604,435.27
2021-2022 Direct Costs	2,914,140.89	2,432,915.34	2,432,915.34
2023-2024 Rate	4.23*	24.84*	24.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,795,761.44	5,291,156.48	5,291,156.48
Indirect costs based on rate ** multiplied by actual direct costs	245,160.71	793,673.47	1,314,323.27
2023-2024 Actual Indirect Costs	154,748.41	659,353.37	659,353.37
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	154,748.41	659,353.37	659,353.37
Over/(Under) Recovery	90,412.30	0.00	654,969.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	154,748.41	659,353.37	659,353.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	90,412.30	0.00	654,969.90
Total Projected Indirect 2025-2026 (Numerator)	64,336.11	659,353.37	4,383.47
Direct Costs	5,795,761.44	5,291,156.48	5,291,156.48
Rate for 2025-2026 **	1.11*	12.46*	0.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82751  
Form R0418**

Michigan Educational Choice Center  
20045 JOANN ST  
DETROIT, MI 48205

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,961.70	484,376.53	484,376.53
2021-2022 Fixed Carry Forward	29,626.04	0.00	173,218.27
Total Indirect Costs	15,335.66	484,376.53	311,158.26
2021-2022 Direct Costs	4,014,809.09	3,575,394.26	3,575,394.26
2023-2024 Rate	0.38*	13.55*	8.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,958,770.96	3,447,993.87	3,447,993.87
Indirect costs based on rate ** multiplied by actual direct costs	15,043.33	467,203.17	299,975.47
2023-2024 Actual Indirect Costs	68,023.12	578,800.21	578,800.21
2021-2022 Fixed Carry Forward	29,626.04	0.00	173,218.27
Total Indirect Costs	38,397.08	578,800.21	405,581.94
Over/(Under) Recovery	-23,353.75	-111,597.04	-105,606.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	68,023.12	578,800.21	578,800.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,353.75	-111,597.04	-105,606.47
Total Projected Indirect 2025-2026 (Numerator)	91,376.87	690,397.25	684,406.68
Direct Costs	3,958,770.96	3,447,993.87	3,447,993.87
Rate for 2025-2026 **	2.31*	20.02*	19.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82752  
Form R0418**

Capstone Academy Charter School (SDA)  
13330 E JEFFERSON AVE  
DETROIT, MI 48215

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	502,593.97	557,036.98	557,036.98
2021-2022 Fixed Carry Forward	0.00	0.00	11,436.82
Total Indirect Costs	502,593.97	557,036.98	545,600.16
2021-2022 Direct Costs	2,902,508.12	2,848,065.11	2,848,065.11
2023-2024 Rate	17.32*	19.56*	19.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,131,166.06	3,053,880.21	3,053,880.21
Indirect costs based on rate ** multiplied by actual direct costs	469,674.91	458,082.03	585,123.45
2023-2024 Actual Indirect Costs	620,987.54	698,273.39	698,273.39
2021-2022 Fixed Carry Forward	0.00	0.00	11,436.82
Total Indirect Costs	620,987.54	698,273.39	686,836.57
Over/(Under) Recovery	0.00	0.00	-101,713.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	620,987.54	698,273.39	698,273.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-101,713.12
Total Projected Indirect 2025-2026 (Numerator)	620,987.54	698,273.39	799,986.51
Direct Costs	3,131,166.06	3,053,880.21	3,053,880.21
Rate for 2025-2026 **	19.83*	22.87*	26.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82754  
Form R0418**

Tipton Academy  
1615 BELTON ST  
GARDEN CITY, MI 48135

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	27,271.34	977,078.31	977,078.31
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,271.34	977,078.31	977,078.31
2021-2022 Direct Costs	6,208,342.51	5,258,535.54	5,258,535.54
2023-2024 Rate	0.44*	18.58*	18.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,363,024.29	5,706,572.27	5,706,572.27
Indirect costs based on rate ** multiplied by actual direct costs	27,997.31	855,985.84	1,060,281.13
2023-2024 Actual Indirect Costs	9,945.81	666,397.83	666,397.83
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,945.81	666,397.83	666,397.83
Over/(Under) Recovery	18,051.50	0.00	393,883.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,945.81	666,397.83	666,397.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,051.50	0.00	393,883.30
Total Projected Indirect 2025-2026 (Numerator)	-8,105.69	666,397.83	272,514.53
Direct Costs	6,363,024.29	5,706,572.27	5,706,572.27
Rate for 2025-2026 **	0.00*	11.68*	4.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82756  
Form R0418**

Taylor Preparatory High School  
9540 TELEGRAPH RD  
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	143,559.00	856,063.00	856,063.00
2021-2022 Fixed Carry Forward	93,351.90	0.00	0.00
Total Indirect Costs	50,207.10	856,063.00	856,063.00
2021-2022 Direct Costs	4,881,783.00	4,169,279.00	4,169,279.00
2023-2024 Rate	1.03*	20.53*	20.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,563,141.00	4,989,547.00	4,989,547.00
Indirect costs based on rate ** multiplied by actual direct costs	57,300.35	748,432.05	1,024,354.00
2023-2024 Actual Indirect Costs	228,619.00	802,213.00	802,213.00
2021-2022 Fixed Carry Forward	93,351.90	0.00	0.00
Total Indirect Costs	135,267.10	802,213.00	802,213.00
Over/(Under) Recovery	-77,966.75	0.00	222,141.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	228,619.00	802,213.00	802,213.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-77,966.75	0.00	222,141.00
Total Projected Indirect 2025-2026 (Numerator)	306,585.75	802,213.00	580,072.00
Direct Costs	5,563,141.00	4,989,547.00	4,989,547.00
Rate for 2025-2026 **	5.51*	16.08*	11.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82757  
Form R0418**

Grand River Academy  
28111 8 MILE RD  
LIVONIA, MI 48152

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	608,946.00	2,135,258.00	2,135,258.00
2021-2022 Fixed Carry Forward	-161,063.98	0.00	0.00
Total Indirect Costs	770,009.98	2,135,258.00	2,135,258.00
2021-2022 Direct Costs	7,761,948.00	6,235,636.00	6,235,636.00
2023-2024 Rate	9.92*	34.24*	34.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,311,167.00	6,590,898.00	6,590,898.00
Indirect costs based on rate ** multiplied by actual direct costs	824,467.77	988,634.70	1,647,724.50
2023-2024 Actual Indirect Costs	660,509.00	2,380,778.00	2,380,778.00
2021-2022 Fixed Carry Forward	-161,063.98	0.00	0.00
Total Indirect Costs	821,572.98	2,380,778.00	2,380,778.00
Over/(Under) Recovery	2,894.79	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	660,509.00	2,380,778.00	2,380,778.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,894.79	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	657,614.21	2,380,778.00	2,380,778.00
Direct Costs	8,311,167.00	6,590,898.00	6,590,898.00
Rate for 2025-2026 **	7.91*	36.12*	36.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82760  
Form R0418**

Cornerstone Jefferson-Douglass Academy  
6861 E NEVADA ST  
DETROIT, MI 48234

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	168,442.47	2,056,438.56	2,056,438.56
2021-2022 Fixed Carry Forward	-32,390.07	0.00	0.00
Total Indirect Costs	200,832.54	2,056,438.56	2,056,438.56
2021-2022 Direct Costs	7,280,315.83	5,392,319.74	5,392,319.74
2023-2024 Rate	2.76*	38.14*	38.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,562,114.00	6,671,305.00	6,671,305.00
Indirect costs based on rate ** multiplied by actual direct costs	236,314.35	1,000,695.75	1,667,826.25
2023-2024 Actual Indirect Costs	217,308.00	2,108,117.00	2,108,117.00
2021-2022 Fixed Carry Forward	-32,390.07	0.00	0.00
Total Indirect Costs	249,698.07	2,108,117.00	2,108,117.00
Over/(Under) Recovery	-13,383.72	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	217,308.00	2,108,117.00	2,108,117.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,383.72	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	230,691.72	2,108,117.00	2,108,117.00
Direct Costs	8,562,114.00	6,671,305.00	6,671,305.00
Rate for 2025-2026 **	2.69*	31.60*	31.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82762  
Form R0418**

Inkster Preparatory Academy  
27355 WOODSFIELD ST  
Wixom, MI 48141

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	29,279.66	375,253.97	375,253.97
2021-2022 Fixed Carry Forward	27,182.79	0.00	0.00
Total Indirect Costs	2,096.87	375,253.97	375,253.97
2021-2022 Direct Costs	2,014,400.22	1,668,425.91	1,668,425.91
2023-2024 Rate	0.10*	22.49*	22.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,487,566.78	2,822,527.28	2,822,527.28
Indirect costs based on rate ** multiplied by actual direct costs	3,487.57	423,379.09	634,786.39
2023-2024 Actual Indirect Costs	60,059.81	725,099.31	725,099.31
2021-2022 Fixed Carry Forward	27,182.79	0.00	0.00
Total Indirect Costs	32,877.02	725,099.31	725,099.31
Over/(Under) Recovery	-29,389.45	0.00	-90,312.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	60,059.81	725,099.31	725,099.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-29,389.45	0.00	-90,312.92
Total Projected Indirect 2025-2026 (Numerator)	89,449.26	725,099.31	815,412.23
Direct Costs	3,487,566.78	2,822,527.28	2,822,527.28
Rate for 2025-2026 **	2.56*	25.69*	28.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82763  
Form R0418**

Discovery Creative Pathways  
19360 HARPER AVE  
Harper Woods, MI 48225

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	193,798.00	1,667,967.64	1,667,967.64
2021-2022 Fixed Carry Forward	0.00	0.00	-37,789.43
Total Indirect Costs	193,798.00	1,667,967.64	1,705,757.07
2021-2022 Direct Costs	8,793,626.00	7,319,456.36	7,319,456.36
2023-2024 Rate	2.20*	22.79*	23.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,641,174.48	7,998,952.34	7,998,952.34
Indirect costs based on rate ** multiplied by actual direct costs	212,105.84	1,199,842.85	1,863,755.90
2023-2024 Actual Indirect Costs	1,598,377.32	3,240,599.46	3,240,599.46
2021-2022 Fixed Carry Forward	0.00	0.00	-37,789.43
Total Indirect Costs	1,598,377.32	3,240,599.46	3,278,388.89
Over/(Under) Recovery	-1,386,271.48	0.00	-1,414,632.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,598,377.32	3,240,599.46	3,240,599.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,386,271.48	0.00	-1,414,632.99
Total Projected Indirect 2025-2026 (Numerator)	2,984,648.80	3,240,599.46	4,655,232.45
Direct Costs	9,641,174.48	7,998,952.34	7,998,952.34
Rate for 2025-2026 **	30.96*	40.51*	58.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82765  
Form R0418**

Pembroke Academy  
19940 MANSFIELD ST  
DETROIT, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	223,322.00	1,349,952.00	1,349,952.00
2021-2022 Fixed Carry Forward	14,472.75	0.00	0.00
Total Indirect Costs	208,849.25	1,349,952.00	1,349,952.00
2021-2022 Direct Costs	4,882,849.00	3,756,219.00	3,756,219.00
2023-2024 Rate	4.28*	35.94*	35.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,995,460.00	4,759,099.00	4,759,099.00
Indirect costs based on rate ** multiplied by actual direct costs	256,605.69	713,864.85	1,189,774.75
2023-2024 Actual Indirect Costs	197,469.00	1,433,830.00	1,433,830.00
2021-2022 Fixed Carry Forward	14,472.75	0.00	0.00
Total Indirect Costs	182,996.25	1,433,830.00	1,433,830.00
Over/(Under) Recovery	73,609.44	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	197,469.00	1,433,830.00	1,433,830.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	73,609.44	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	123,859.56	1,433,830.00	1,433,830.00
Direct Costs	5,995,460.00	4,759,099.00	4,759,099.00
Rate for 2025-2026 **	2.07*	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 2025-2026 Indirect Cost Rates  
School District 82766  
Form R0418**

Westfield Charter Academy  
27201 W CHICAGO  
REDFORD, MI 48239

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	536,945.00	2,825,420.00	2,825,420.00
2021-2022 Fixed Carry Forward	-78,928.22	0.00	0.00
Total Indirect Costs	615,873.22	2,825,420.00	2,825,420.00
2021-2022 Direct Costs	14,180,086.00	11,891,611.00	11,891,611.00
2023-2024 Rate	4.34*	23.76*	23.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,439,337.00	17,140,117.00	17,140,117.00
Indirect costs based on rate ** multiplied by actual direct costs	843,667.23	2,571,017.55	4,072,491.80
2023-2024 Actual Indirect Costs	1,595,137.00	3,894,357.00	3,894,357.00
2021-2022 Fixed Carry Forward	-78,928.22	0.00	0.00
Total Indirect Costs	1,674,065.22	3,894,357.00	3,894,357.00
Over/(Under) Recovery	-830,397.99	0.00	178,134.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,595,137.00	3,894,357.00	3,894,357.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-830,397.99	0.00	178,134.80
Total Projected Indirect 2025-2026 (Numerator)	2,425,534.99	3,894,357.00	3,716,222.20
Direct Costs	19,439,337.00	17,140,117.00	17,140,117.00
Rate for 2025-2026 **	12.48*	22.72*	21.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82767  
Form R0418**

Ivywood Classical Academy  
14356 GENOA CT  
PLYMOUTH, MI 48170

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,315.57	464,180.19	464,180.19
2021-2022 Fixed Carry Forward	-43,996.83	0.00	0.00
Total Indirect Costs	144,312.40	464,180.19	464,180.19
2021-2022 Direct Costs	3,657,061.31	3,293,196.69	3,293,196.69
2023-2024 Rate	3.95*	14.10*	14.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,908,233.56	4,435,206.73	4,435,206.73
Indirect costs based on rate ** multiplied by actual direct costs	193,875.23	625,364.15	625,364.15
2023-2024 Actual Indirect Costs	163,902.31	636,929.14	636,929.14
2021-2022 Fixed Carry Forward	-43,996.83	0.00	0.00
Total Indirect Costs	207,899.14	636,929.14	636,929.14
Over/(Under) Recovery	-14,023.91	-11,564.99	-11,564.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	163,902.31	636,929.14	636,929.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,023.91	-11,564.99	-11,564.99
Total Projected Indirect 2025-2026 (Numerator)	177,926.22	648,494.13	648,494.13
Direct Costs	4,908,233.56	4,435,206.73	4,435,206.73
Rate for 2025-2026 **	3.63*	14.62*	14.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82772  
Form R0418**

Fostering Leadership Academy  
16511 DELAWARE AVE  
REDFORD, MI 48240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,889.00	25,208.00	25,208.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,889.00	25,208.00	25,208.00
2021-2022 Direct Costs	680,068.00	659,749.00	659,749.00
2023-2024 Rate	0.72*	3.82*	3.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,238,310.09	1,211,159.89	1,211,159.89
Indirect costs based on rate ** multiplied by actual direct costs	8,915.83	46,266.31	46,266.31
2023-2024 Actual Indirect Costs	21,887.52	49,037.72	49,037.72
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	21,887.52	49,037.72	49,037.72
Over/(Under) Recovery	-12,971.69	-2,771.41	-2,771.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	21,887.52	49,037.72	49,037.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-12,971.69	-2,771.41	-2,771.41
Total Projected Indirect 2025-2026 (Numerator)	34,859.21	51,809.13	51,809.13
Direct Costs	1,238,310.09	1,211,159.89	1,211,159.89
Rate for 2025-2026 **	2.82*	4.28*	4.28**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82773  
Form R0418**

Lincoln-King Adams-Young Academy  
306 E 4TH ST  
Royal Oak, MI 48067

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	507,738.96	4,723,275.79	4,723,275.79
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	507,738.96	4,723,275.79	4,723,275.79
2021-2022 Direct Costs	18,573,580.61	14,358,043.78	14,358,043.78
2023-2024 Rate	2.73*	32.90*	32.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,677,437.79	16,317,583.59	16,317,583.59
Indirect costs based on rate ** multiplied by actual direct costs	564,494.05	2,447,637.54	4,079,395.90
2023-2024 Actual Indirect Costs	626,691.86	4,986,546.06	4,986,546.06
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	626,691.86	4,986,546.06	4,986,546.06
Over/(Under) Recovery	-62,197.81	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	626,691.86	4,986,546.06	4,986,546.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,197.81	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	688,889.67	4,986,546.06	4,986,546.06
Direct Costs	20,677,437.79	16,317,583.59	16,317,583.59
Rate for 2025-2026 **	3.33*	30.56*	30.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82775  
Form R0418**

KIPP Detroit Imani Academy  
19321 W CHICAGO ST  
DETROIT, MI 48228

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	893,958.07	734,544.98	734,544.98
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	144,779.89	304,192.98	304,192.98
Total Indirect Costs	144,779.89	304,192.98	304,192.98
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	144,779.89	304,192.98	304,192.98
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	144,779.89	304,192.98	304,192.98
Direct Costs	893,958.07	734,544.98	734,544.98
Rate for 2025-2026 **	16.20*	41.41*	41.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82776  
Form R0418**

SER YouthBuild Learning Academy  
9301 MICHIGAN AVE  
DETROIT, MI 48210

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,813,695.62	1,745,873.11	1,745,873.11
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	121,748.33	189,570.84	189,570.84
Total Indirect Costs	121,748.33	189,570.84	189,570.84
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	121,748.33	189,570.84	189,570.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	121,748.33	189,570.84	189,570.84
Direct Costs	1,813,695.62	1,745,873.11	1,745,873.11
Rate for 2025-2026 **	6.71*	10.86*	10.86**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82910  
Form R0418**

Martin Luther King, Jr. Education Center Academy  
16827 APPOLINE ST  
DETROIT, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	374,993.10	919,257.05	919,257.05
2021-2022 Fixed Carry Forward	3,945.13	0.00	0.00
Total Indirect Costs	371,047.97	919,257.05	919,257.05
2021-2022 Direct Costs	3,983,905.65	3,439,641.70	3,439,641.70
2023-2024 Rate	9.31*	26.73*	26.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,864,488.65	4,237,854.93	4,237,854.93
Indirect costs based on rate ** multiplied by actual direct costs	452,883.89	635,678.24	1,059,463.73
2023-2024 Actual Indirect Costs	240,753.91	867,387.63	867,387.63
2021-2022 Fixed Carry Forward	3,945.13	0.00	0.00
Total Indirect Costs	236,808.78	867,387.63	867,387.63
Over/(Under) Recovery	216,075.11	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	240,753.91	867,387.63	867,387.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	216,075.11	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	24,678.80	867,387.63	867,387.63
Direct Costs	4,864,488.65	4,237,854.93	4,237,854.93
Rate for 2025-2026 **	0.51*	20.47*	20.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82915  
Form R0418**

Eaton Academy  
21450 UNIVERSAL AVE  
EASTPOINTE, MI 48021

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	208,892.00	473,869.00	473,869.00
2021-2022 Fixed Carry Forward	-80,513.74	0.00	48,849.69
Total Indirect Costs	289,405.74	473,869.00	425,019.31
2021-2022 Direct Costs	3,716,789.00	3,451,812.00	3,451,812.00
2023-2024 Rate	7.79*	13.73*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,592,338.00	4,269,359.00	4,269,359.00
Indirect costs based on rate ** multiplied by actual direct costs	357,743.13	586,182.99	525,558.09
2023-2024 Actual Indirect Costs	169,040.00	492,019.00	492,019.00
2021-2022 Fixed Carry Forward	-80,513.74	0.00	48,849.69
Total Indirect Costs	249,553.74	492,019.00	443,169.31
Over/(Under) Recovery	108,189.39	94,163.99	131,238.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	169,040.00	492,019.00	492,019.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	108,189.39	94,163.99	131,238.47
Total Projected Indirect 2025-2026 (Numerator)	60,850.61	397,855.01	360,780.53
Direct Costs	4,592,338.00	4,269,359.00	4,269,359.00
Rate for 2025-2026 **	1.33*	9.32*	8.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82918  
Form R0418**

Cesar Chavez Academy  
4100 MARTIN ST  
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	971,240.35	3,105,765.81	3,105,765.81
2021-2022 Fixed Carry Forward	-146,050.70	0.00	830,258.07
Total Indirect Costs	1,117,291.05	3,105,765.81	2,275,507.74
2021-2022 Direct Costs	24,211,398.53	22,076,873.07	22,076,873.07
2023-2024 Rate	4.61*	14.07*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	28,321,670.53	26,252,005.00	26,252,005.00
Indirect costs based on rate ** multiplied by actual direct costs	1,305,629.01	3,693,657.10	2,706,581.72
2023-2024 Actual Indirect Costs	1,035,920.55	3,105,586.08	3,105,586.08
2021-2022 Fixed Carry Forward	-146,050.70	0.00	830,258.07
Total Indirect Costs	1,181,971.25	3,105,586.08	2,275,328.01
Over/(Under) Recovery	123,657.76	588,071.02	431,253.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,035,920.55	3,105,586.08	3,105,586.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	123,657.76	588,071.02	431,253.71
Total Projected Indirect 2025-2026 (Numerator)	912,262.79	2,517,515.06	2,674,332.37
Direct Costs	28,321,670.53	26,252,005.00	26,252,005.00
Rate for 2025-2026 **	3.22*	9.59*	10.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82919  
Form R0418**

Commonwealth Community Development Academy  
13477 EUREKA ST  
DETROIT, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	127,107.00	402,507.00	402,507.00
2021-2022 Fixed Carry Forward	23,091.73	0.00	0.00
Total Indirect Costs	104,015.27	402,507.00	402,507.00
2021-2022 Direct Costs	1,957,848.00	1,682,448.00	1,682,448.00
2023-2024 Rate	5.31*	23.92*	23.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,081,475.00	1,706,030.00	1,706,030.00
Indirect costs based on rate ** multiplied by actual direct costs	110,526.32	255,904.50	408,082.38
2023-2024 Actual Indirect Costs	120,452.00	495,897.00	495,897.00
2021-2022 Fixed Carry Forward	23,091.73	0.00	0.00
Total Indirect Costs	97,360.27	495,897.00	495,897.00
Over/(Under) Recovery	13,166.05	0.00	-87,814.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	120,452.00	495,897.00	495,897.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,166.05	0.00	-87,814.62
Total Projected Indirect 2025-2026 (Numerator)	107,285.95	495,897.00	583,711.62
Direct Costs	2,081,475.00	1,706,030.00	1,706,030.00
Rate for 2025-2026 **	5.15*	29.07*	34.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82921  
Form R0418**

Academy for Business and Technology  
19625 WOOD ST  
MELVINDALE, MI 48122

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	343,185.76	845,027.84	845,027.84
2021-2022 Fixed Carry Forward	-43,164.40	0.00	0.00
Total Indirect Costs	386,350.16	845,027.84	845,027.84
2021-2022 Direct Costs	6,857,510.97	6,355,668.89	6,355,668.89
2023-2024 Rate	5.63*	13.30*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,091,931.78	6,473,127.76	6,473,127.76
Indirect costs based on rate ** multiplied by actual direct costs	399,275.76	860,925.99	860,925.99
2023-2024 Actual Indirect Costs	337,169.39	955,973.41	955,973.41
2021-2022 Fixed Carry Forward	-43,164.40	0.00	0.00
Total Indirect Costs	380,333.79	955,973.41	955,973.41
Over/(Under) Recovery	18,941.97	-95,047.42	-95,047.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	337,169.39	955,973.41	955,973.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,941.97	-95,047.42	-95,047.42
Total Projected Indirect 2025-2026 (Numerator)	318,227.42	1,051,020.83	1,051,020.83
Direct Costs	7,091,931.78	6,473,127.76	6,473,127.76
Rate for 2025-2026 **	4.49*	16.24*	16.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82923  
Form R0418**

Chandler Park Academy  
20100 KELLY RD  
HARPER WOODS, MI 48225

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	594,839.76	3,227,665.80	3,227,665.80
2021-2022 Fixed Carry Forward	82,025.35	0.00	14,844.55
Total Indirect Costs	512,814.41	3,227,665.80	3,212,821.25
2021-2022 Direct Costs	23,010,848.78	20,378,022.74	20,378,022.74
2023-2024 Rate	2.23*	15.84*	15.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,905,788.87	21,916,501.34	21,916,501.34
Indirect costs based on rate ** multiplied by actual direct costs	555,399.09	3,287,475.20	3,456,232.26
2023-2024 Actual Indirect Costs	945,041.48	3,934,329.01	3,934,329.01
2021-2022 Fixed Carry Forward	82,025.35	0.00	14,844.55
Total Indirect Costs	863,016.13	3,934,329.01	3,919,484.46
Over/(Under) Recovery	-307,617.04	0.00	-463,252.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	945,041.48	3,934,329.01	3,934,329.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-307,617.04	0.00	-463,252.20
Total Projected Indirect 2025-2026 (Numerator)	1,252,658.52	3,934,329.01	4,397,581.21
Direct Costs	24,905,788.87	21,916,501.34	21,916,501.34
Rate for 2025-2026 **	5.03*	17.95*	20.07**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82925  
Form R0418**

Detroit Community Schools  
12675 BURT RD  
DETROIT, MI 48223

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,441.00	1,348,310.00	1,348,310.00
2021-2022 Fixed Carry Forward	98,976.76	0.00	0.00
Total Indirect Costs	315,464.24	1,348,310.00	1,348,310.00
2021-2022 Direct Costs	6,232,436.00	5,298,567.00	5,298,567.00
2023-2024 Rate	5.06*	25.45*	25.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,356,481.00	7,366,820.00	7,366,820.00
Indirect costs based on rate ** multiplied by actual direct costs	422,837.94	1,105,023.00	1,841,705.00
2023-2024 Actual Indirect Costs	201,502.00	1,191,163.00	1,191,163.00
2021-2022 Fixed Carry Forward	98,976.76	0.00	0.00
Total Indirect Costs	102,525.24	1,191,163.00	1,191,163.00
Over/(Under) Recovery	320,312.70	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	201,502.00	1,191,163.00	1,191,163.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	320,312.70	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-118,810.70	1,191,163.00	1,191,163.00
Direct Costs	8,356,481.00	7,366,820.00	7,366,820.00
Rate for 2025-2026 **	0.00*	16.17*	16.17**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82926  
Form R0418**

Henry Ford Academy  
P.O. Box 1148  
Dearborn, MI 48121

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	446,553.21	1,063,463.93	1,063,463.93
2021-2022 Fixed Carry Forward	-10,913.92	0.00	-30,719.59
Total Indirect Costs	457,467.13	1,063,463.93	1,094,183.52
2021-2022 Direct Costs	5,412,864.97	4,795,954.25	4,795,954.25
2023-2024 Rate	8.45*	22.17*	22.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,885,510.54	5,846,073.20	5,846,073.20
Indirect costs based on rate ** multiplied by actual direct costs	581,825.64	876,910.98	1,333,489.30
2023-2024 Actual Indirect Costs	514,680.19	1,554,117.53	1,554,117.53
2021-2022 Fixed Carry Forward	-10,913.92	0.00	-30,719.59
Total Indirect Costs	525,594.11	1,554,117.53	1,584,837.12
Over/(Under) Recovery	56,231.53	0.00	-251,347.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	514,680.19	1,554,117.53	1,554,117.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	56,231.53	0.00	-251,347.82
Total Projected Indirect 2025-2026 (Numerator)	458,448.66	1,554,117.53	1,805,465.35
Direct Costs	6,885,510.54	5,846,073.20	5,846,073.20
Rate for 2025-2026 **	6.66*	26.58*	30.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82928  
Form R0418**

The Dearborn Academy  
19310 FORD RD  
DEARBORN, MI 48128

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	317,541.82	1,081,709.26	1,081,709.26
2021-2022 Fixed Carry Forward	23,558.37	0.00	0.00
Total Indirect Costs	293,983.45	1,081,709.26	1,081,709.26
2021-2022 Direct Costs	7,608,669.81	6,844,502.37	6,844,502.37
2023-2024 Rate	3.86*	15.80*	15.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,732,179.79	7,431,948.81	7,431,948.81
Indirect costs based on rate ** multiplied by actual direct costs	337,062.14	1,114,792.32	1,174,247.91
2023-2024 Actual Indirect Costs	584,420.02	1,884,651.00	1,884,651.00
2021-2022 Fixed Carry Forward	23,558.37	0.00	0.00
Total Indirect Costs	560,861.65	1,884,651.00	1,884,651.00
Over/(Under) Recovery	-223,799.51	0.00	-710,403.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	584,420.02	1,884,651.00	1,884,651.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-223,799.51	0.00	-710,403.09
Total Projected Indirect 2025-2026 (Numerator)	808,219.53	1,884,651.00	2,595,054.09
Direct Costs	8,732,179.79	7,431,948.81	7,431,948.81
Rate for 2025-2026 **	9.26*	25.36*	34.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82929  
Form R0418**

Detroit Academy of Arts and Sciences  
2985 E JEFFERSON AVE  
DETROIT, MI 48207

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	506,817.73	1,625,126.43	1,625,126.43
2021-2022 Fixed Carry Forward	8,060.34	0.00	135,302.07
Total Indirect Costs	498,757.39	1,625,126.43	1,489,824.36
2021-2022 Direct Costs	12,082,526.47	10,964,217.77	10,964,217.77
2023-2024 Rate	4.13*	14.82*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,859,843.68	12,961,615.58	12,961,615.58
Indirect costs based on rate ** multiplied by actual direct costs	613,711.54	1,920,911.43	1,761,483.56
2023-2024 Actual Indirect Costs	842,734.58	2,740,962.68	2,740,962.68
2021-2022 Fixed Carry Forward	8,060.34	0.00	135,302.07
Total Indirect Costs	834,674.24	2,740,962.68	2,605,660.61
Over/(Under) Recovery	-220,962.70	-820,051.25	-844,177.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	842,734.58	2,740,962.68	2,740,962.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-220,962.70	-820,051.25	-844,177.05
Total Projected Indirect 2025-2026 (Numerator)	1,063,697.28	3,561,013.93	3,585,139.73
Direct Costs	14,859,843.68	12,961,615.58	12,961,615.58
Rate for 2025-2026 **	7.16*	27.47*	27.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82930  
Form R0418**

Dove Academy of Detroit  
20001 WEXFORD ST  
DETROIT, MI 48234

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	67,251.79	894,269.97	894,269.97
2021-2022 Fixed Carry Forward	0.00	0.00	-132,569.58
Total Indirect Costs	67,251.79	894,269.97	1,026,839.55
2021-2022 Direct Costs	6,024,611.75	5,197,593.57	5,197,593.57
2023-2024 Rate	1.12*	17.21*	19.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,023,005.85	5,118,363.78	5,118,363.78
Indirect costs based on rate ** multiplied by actual direct costs	67,457.67	767,754.57	1,011,388.68
2023-2024 Actual Indirect Costs	59,236.08	963,878.15	963,878.15
2021-2022 Fixed Carry Forward	0.00	0.00	-132,569.58
Total Indirect Costs	59,236.08	963,878.15	1,096,447.73
Over/(Under) Recovery	8,221.59	0.00	-85,059.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	59,236.08	963,878.15	963,878.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	8,221.59	0.00	-85,059.05
Total Projected Indirect 2025-2026 (Numerator)	51,014.49	963,878.15	1,048,937.20
Direct Costs	6,023,005.85	5,118,363.78	5,118,363.78
Rate for 2025-2026 **	0.85*	18.83*	20.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82933  
Form R0418**

Barack Obama Leadership Academy  
10800 E CANFIELD ST  
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	576,327.00	1,150,648.00	1,150,648.00
2021-2022 Fixed Carry Forward	-227,502.46	0.00	0.00
Total Indirect Costs	803,829.46	1,150,648.00	1,150,648.00
2021-2022 Direct Costs	4,953,742.00	4,379,421.00	4,379,421.00
2023-2024 Rate	16.23*	26.27*	26.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,147,195.00	3,712,631.00	3,712,631.00
Indirect costs based on rate ** multiplied by actual direct costs	622,079.25	556,894.65	928,157.75
2023-2024 Actual Indirect Costs	805,379.00	1,239,943.00	1,239,943.00
2021-2022 Fixed Carry Forward	-227,502.46	0.00	0.00
Total Indirect Costs	1,032,881.46	1,239,943.00	1,239,943.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	805,379.00	1,239,943.00	1,239,943.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	805,379.00	1,239,943.00	1,239,943.00
Direct Costs	4,147,195.00	3,712,631.00	3,712,631.00
Rate for 2025-2026 **	19.42*	33.40*	33.40**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82937  
Form R0418**

George Crockett Academy  
4851 14TH ST  
DETROIT, MI 48208

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	214,842.16	621,952.62	621,952.62
2021-2022 Fixed Carry Forward	2,068.63	0.00	0.00
Total Indirect Costs	212,773.53	621,952.62	621,952.62
2021-2022 Direct Costs	4,662,398.49	4,255,288.03	4,255,288.03
2023-2024 Rate	4.56*	14.62*	14.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,801,269.90	4,518,366.60	4,518,366.60
Indirect costs based on rate ** multiplied by actual direct costs	218,937.91	660,585.20	660,585.20
2023-2024 Actual Indirect Costs	218,727.72	501,631.02	501,631.02
2021-2022 Fixed Carry Forward	2,068.63	0.00	0.00
Total Indirect Costs	216,659.09	501,631.02	501,631.02
Over/(Under) Recovery	2,278.82	158,954.18	158,954.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	218,727.72	501,631.02	501,631.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,278.82	158,954.18	158,954.18
Total Projected Indirect 2025-2026 (Numerator)	216,448.90	342,676.84	342,676.84
Direct Costs	4,801,269.90	4,518,366.60	4,518,366.60
Rate for 2025-2026 **	4.51*	7.58*	7.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82938  
Form R0418**

Summit Academy North  
18601 MIDDLEBELT RD  
ROMULUS, MI 48174

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	916,937.00	2,326,721.00	2,326,721.00
2021-2022 Fixed Carry Forward	314,680.72	0.00	775,998.39
Total Indirect Costs	602,256.28	2,326,721.00	1,550,722.61
2021-2022 Direct Costs	17,188,198.00	15,778,414.00	15,778,414.00
2023-2024 Rate	3.50*	14.75*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,811,951.00	18,224,675.00	18,224,675.00
Indirect costs based on rate ** multiplied by actual direct costs	693,418.29	2,688,139.56	1,791,485.55
2023-2024 Actual Indirect Costs	1,142,829.00	2,730,105.00	2,730,105.00
2021-2022 Fixed Carry Forward	314,680.72	0.00	775,998.39
Total Indirect Costs	828,148.28	2,730,105.00	1,954,106.61
Over/(Under) Recovery	-134,729.99	-41,965.44	-162,621.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,142,829.00	2,730,105.00	2,730,105.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-134,729.99	-41,965.44	-162,621.06
Total Projected Indirect 2025-2026 (Numerator)	1,277,558.99	2,772,070.44	2,892,726.06
Direct Costs	19,811,951.00	18,224,675.00	18,224,675.00
Rate for 2025-2026 **	6.45*	15.21*	15.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82940  
Form R0418**

Voyageur Academy  
4321 MILITARY ST  
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	22,767.93	729,690.90	729,690.90
2021-2022 Fixed Carry Forward	211,689.94	743,929.63	743,929.63
Total Indirect Costs	-188,922.01	-14,238.73	-14,238.73
2021-2022 Direct Costs	12,148,076.12	11,441,153.15	11,441,153.15
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,587,211.34	15,425,769.64	15,425,769.64
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	258,978.69	1,420,420.39	1,420,420.39
2021-2022 Fixed Carry Forward	211,689.94	743,929.63	743,929.63
Total Indirect Costs	47,288.75	676,490.76	676,490.76
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	258,978.69	1,420,420.39	1,420,420.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	258,978.69	1,420,420.39	1,420,420.39
Direct Costs	16,587,211.34	15,425,769.64	15,425,769.64
Rate for 2025-2026 **	1.56*	9.21*	9.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82941  
Form R0418**

Star International Academy  
24425 HASS ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,984,383.40	3,399,497.12	3,399,497.12
2021-2022 Fixed Carry Forward	-217,019.40	0.00	-34,109.50
Total Indirect Costs	2,201,402.80	3,399,497.12	3,433,606.62
2021-2022 Direct Costs	16,768,159.42	15,353,045.70	15,353,045.70
2023-2024 Rate	13.13*	22.14*	22.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,600,409.05	19,513,098.53	19,513,098.53
Indirect costs based on rate ** multiplied by actual direct costs	2,836,133.71	2,926,964.78	4,363,128.83
2023-2024 Actual Indirect Costs	2,427,389.99	4,514,700.51	4,514,700.51
2021-2022 Fixed Carry Forward	-217,019.40	0.00	-34,109.50
Total Indirect Costs	2,644,409.39	4,514,700.51	4,548,810.01
Over/(Under) Recovery	191,724.32	0.00	-185,681.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,427,389.99	4,514,700.51	4,514,700.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	191,724.32	0.00	-185,681.18
Total Projected Indirect 2025-2026 (Numerator)	2,235,665.67	4,514,700.51	4,700,381.69
Direct Costs	21,600,409.05	19,513,098.53	19,513,098.53
Rate for 2025-2026 **	10.35*	23.14*	24.09**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82942  
Form R0418**

Hope Academy  
12121 BROADSTREET AVE  
DETROIT, MI 48204

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	430,606.21	1,054,364.50	1,054,364.50
2021-2022 Fixed Carry Forward	-167,176.24	0.00	-145,611.54
Total Indirect Costs	597,782.45	1,054,364.50	1,199,976.04
2021-2022 Direct Costs	4,817,357.57	4,193,599.28	4,193,599.28
2023-2024 Rate	12.41*	25.14*	28.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,963,629.75	5,346,048.36	5,346,048.36
Indirect costs based on rate ** multiplied by actual direct costs	740,086.45	801,907.25	1,336,512.09
2023-2024 Actual Indirect Costs	608,279.43	1,225,860.82	1,225,860.82
2021-2022 Fixed Carry Forward	-167,176.24	0.00	-145,611.54
Total Indirect Costs	775,455.67	1,225,860.82	1,371,472.36
Over/(Under) Recovery	-35,369.22	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	608,279.43	1,225,860.82	1,225,860.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,369.22	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	643,648.65	1,225,860.82	1,225,860.82
Direct Costs	5,963,629.75	5,346,048.36	5,346,048.36
Rate for 2025-2026 **	10.79*	22.93*	22.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82943  
Form R0418**

Weston Preparatory Academy  
22930 CHIPPEWA ST  
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	59,861.00	318,467.00	318,467.00
2021-2022 Fixed Carry Forward	0.00	0.00	144,801.20
Total Indirect Costs	59,861.00	318,467.00	173,665.80
2021-2022 Direct Costs	2,667,697.00	2,409,091.00	2,409,091.00
2023-2024 Rate	2.24*	13.22*	7.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,052,598.00	2,693,583.00	2,693,583.00
Indirect costs based on rate ** multiplied by actual direct costs	68,378.20	356,091.67	194,207.33
2023-2024 Actual Indirect Costs	52,007.00	411,022.00	411,022.00
2021-2022 Fixed Carry Forward	0.00	0.00	144,801.20
Total Indirect Costs	52,007.00	411,022.00	266,220.80
Over/(Under) Recovery	16,371.20	-54,930.33	-72,013.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	52,007.00	411,022.00	411,022.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	16,371.20	-54,930.33	-72,013.47
Total Projected Indirect 2025-2026 (Numerator)	35,635.80	465,952.33	483,035.47
Direct Costs	3,052,598.00	2,693,583.00	2,693,583.00
Rate for 2025-2026 **	1.17*	17.30*	17.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82945  
Form R0418**

Detroit Edison Public School Academy  
1903 WILKINS ST  
DETROIT, MI 48207

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	444,129.68	1,847,231.56	1,847,231.56
2021-2022 Fixed Carry Forward	39,377.98	0.00	0.00
Total Indirect Costs	404,751.70	1,847,231.56	1,847,231.56
2021-2022 Direct Costs	11,708,628.64	10,305,526.76	10,305,526.76
2023-2024 Rate	3.46*	17.92*	17.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,505,942.26	14,849,182.54	14,849,182.54
Indirect costs based on rate ** multiplied by actual direct costs	571,105.60	2,227,377.38	2,660,973.51
2023-2024 Actual Indirect Costs	517,469.57	2,174,229.29	2,174,229.29
2021-2022 Fixed Carry Forward	39,377.98	0.00	0.00
Total Indirect Costs	478,091.59	2,174,229.29	2,174,229.29
Over/(Under) Recovery	93,014.01	0.00	486,744.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	517,469.57	2,174,229.29	2,174,229.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	93,014.01	0.00	486,744.22
Total Projected Indirect 2025-2026 (Numerator)	424,455.56	2,174,229.29	1,687,485.07
Direct Costs	16,505,942.26	14,849,182.54	14,849,182.54
Rate for 2025-2026 **	2.57*	14.64*	11.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82947  
Form R0418**

David Ellis Academy  
18977 SCHAEFER HWY  
DETROIT, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	197,424.62	649,410.21	649,410.21
2021-2022 Fixed Carry Forward	-14,560.11	0.00	0.00
Total Indirect Costs	211,984.73	649,410.21	649,410.21
2021-2022 Direct Costs	3,407,386.05	2,955,400.46	2,955,400.46
2023-2024 Rate	6.22*	21.97*	21.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,201,573.37	2,676,393.07	2,676,393.07
Indirect costs based on rate ** multiplied by actual direct costs	199,137.86	401,458.96	588,003.56
2023-2024 Actual Indirect Costs	239,905.62	765,085.92	765,085.92
2021-2022 Fixed Carry Forward	-14,560.11	0.00	0.00
Total Indirect Costs	254,465.73	765,085.92	765,085.92
Over/(Under) Recovery	-55,327.87	0.00	-177,082.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	239,905.62	765,085.92	765,085.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-55,327.87	0.00	-177,082.36
Total Projected Indirect 2025-2026 (Numerator)	295,233.49	765,085.92	942,168.28
Direct Costs	3,201,573.37	2,676,393.07	2,676,393.07
Rate for 2025-2026 **	9.22*	28.59*	35.20**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82950  
Form R0418**

Universal Academy  
4833 OGDEN ST  
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	300,831.12	840,062.54	840,062.54
2021-2022 Fixed Carry Forward	-55,707.38	-109,215.66	-109,542.16
Total Indirect Costs	356,538.50	949,278.20	949,604.70
2021-2022 Direct Costs	6,285,254.04	5,746,022.62	5,746,022.62
2023-2024 Rate	5.67*	16.52*	16.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,797,408.02	7,142,380.20	7,142,380.20
Indirect costs based on rate ** multiplied by actual direct costs	442,113.03	1,071,357.03	1,180,635.45
2023-2024 Actual Indirect Costs	308,311.89	963,339.71	963,339.71
2021-2022 Fixed Carry Forward	-55,707.38	-109,215.66	-109,542.16
Total Indirect Costs	364,019.27	1,072,555.37	1,072,881.87
Over/(Under) Recovery	78,093.76	0.00	107,753.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	308,311.89	963,339.71	963,339.71
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	78,093.76	0.00	107,753.58
Total Projected Indirect 2025-2026 (Numerator)	230,218.13	963,339.71	855,586.13
Direct Costs	7,797,408.02	7,142,380.20	7,142,380.20
Rate for 2025-2026 **	2.95*	13.49*	11.98**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82953  
Form R0418**

Detroit Service Learning Academy  
21605 W 7 MILE RD  
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	676,025.50	2,434,174.20	2,434,174.20
2021-2022 Fixed Carry Forward	512,769.29	0.00	0.00
Total Indirect Costs	163,256.21	2,434,174.20	2,434,174.20
2021-2022 Direct Costs	15,221,929.69	13,463,780.99	13,463,780.99
2023-2024 Rate	1.07*	18.08*	18.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,040,554.90	17,588,137.66	17,588,137.66
Indirect costs based on rate ** multiplied by actual direct costs	214,433.94	2,638,220.65	3,179,935.29
2023-2024 Actual Indirect Costs	1,077,348.46	3,529,765.70	3,529,765.70
2021-2022 Fixed Carry Forward	512,769.29	0.00	0.00
Total Indirect Costs	564,579.17	3,529,765.70	3,529,765.70
Over/(Under) Recovery	-350,145.23	0.00	-349,830.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,077,348.46	3,529,765.70	3,529,765.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-350,145.23	0.00	-349,830.41
Total Projected Indirect 2025-2026 (Numerator)	1,427,493.69	3,529,765.70	3,879,596.11
Direct Costs	20,040,554.90	17,588,137.66	17,588,137.66
Rate for 2025-2026 **	7.12*	20.07*	22.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82956  
Form R0418**

Old Redford Academy  
17195 REDFORD ST  
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	534,912.04	2,598,082.32	2,598,082.32
2021-2022 Fixed Carry Forward	38,156.43	0.00	0.00
Total Indirect Costs	496,755.61	2,598,082.32	2,598,082.32
2021-2022 Direct Costs	13,975,187.76	11,912,017.48	11,912,017.48
2023-2024 Rate	3.55*	21.81*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,414,753.11	11,549,899.11	11,549,899.11
Indirect costs based on rate ** multiplied by actual direct costs	476,223.74	1,732,484.87	2,519,033.00
2023-2024 Actual Indirect Costs	564,931.54	2,429,785.54	2,429,785.54
2021-2022 Fixed Carry Forward	38,156.43	0.00	0.00
Total Indirect Costs	526,775.11	2,429,785.54	2,429,785.54
Over/(Under) Recovery	-50,551.37	0.00	89,247.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	564,931.54	2,429,785.54	2,429,785.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,551.37	0.00	89,247.46
Total Projected Indirect 2025-2026 (Numerator)	615,482.91	2,429,785.54	2,340,538.08
Direct Costs	13,414,753.11	11,549,899.11	11,549,899.11
Rate for 2025-2026 **	4.59*	21.04*	20.26**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82957  
Form R0418**

Hope of Detroit Academy  
4443 N CAMPBELL ST  
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	544,167.83	1,383,205.83	1,383,205.83
2021-2022 Fixed Carry Forward	-17,410.23	0.00	395,614.92
Total Indirect Costs	561,578.06	1,383,205.83	987,590.91
2021-2022 Direct Costs	10,854,229.53	10,015,191.53	10,015,191.53
2023-2024 Rate	5.17*	13.81*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,632,754.22	11,791,286.83	11,791,286.83
Indirect costs based on rate ** multiplied by actual direct costs	653,113.39	1,628,376.71	1,162,620.88
2023-2024 Actual Indirect Costs	648,995.51	1,490,462.90	1,490,462.90
2021-2022 Fixed Carry Forward	-17,410.23	0.00	395,614.92
Total Indirect Costs	666,405.74	1,490,462.90	1,094,847.98
Over/(Under) Recovery	-13,292.35	137,913.81	67,772.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	648,995.51	1,490,462.90	1,490,462.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,292.35	137,913.81	67,772.90
Total Projected Indirect 2025-2026 (Numerator)	662,287.86	1,352,549.09	1,422,690.00
Direct Costs	12,632,754.22	11,791,286.83	11,791,286.83
Rate for 2025-2026 **	5.24*	11.47*	12.07**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82958  
Form R0418**

Joy Preparatory Academy  
15055 DEXTER AVE  
DETROIT, MI 48238

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	147,963.89	619,294.83	619,294.83
2021-2022 Fixed Carry Forward	-13,256.17	0.00	-91,995.02
Total Indirect Costs	161,220.06	619,294.83	711,289.85
2021-2022 Direct Costs	3,485,509.54	3,014,178.60	3,014,178.60
2023-2024 Rate	4.63*	20.55*	23.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,671,909.18	2,186,674.72	2,186,674.72
Indirect costs based on rate ** multiplied by actual direct costs	123,709.40	328,001.21	516,055.23
2023-2024 Actual Indirect Costs	84,683.67	569,918.13	569,918.13
2021-2022 Fixed Carry Forward	-13,256.17	0.00	-91,995.02
Total Indirect Costs	97,939.84	569,918.13	661,913.15
Over/(Under) Recovery	25,769.56	0.00	-145,857.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	84,683.67	569,918.13	569,918.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,769.56	0.00	-145,857.92
Total Projected Indirect 2025-2026 (Numerator)	58,914.11	569,918.13	715,776.05
Direct Costs	2,671,909.18	2,186,674.72	2,186,674.72
Rate for 2025-2026 **	2.20*	26.06*	32.73**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82959  
Form R0418**

West Village Academy  
3530 WESTWOOD ST  
DEARBORN, MI 48124

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	70,666.07	330,230.58	330,230.58
2021-2022 Fixed Carry Forward	16,934.38	0.00	0.00
Total Indirect Costs	53,731.69	330,230.58	330,230.58
2021-2022 Direct Costs	3,838,785.87	3,579,221.36	3,579,221.36
2023-2024 Rate	1.40*	9.23*	9.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,827,307.73	2,482,244.42	2,482,244.42
Indirect costs based on rate ** multiplied by actual direct costs	39,582.31	229,111.16	229,111.16
2023-2024 Actual Indirect Costs	81,344.39	426,407.70	426,407.70
2021-2022 Fixed Carry Forward	16,934.38	0.00	0.00
Total Indirect Costs	64,410.01	426,407.70	426,407.70
Over/(Under) Recovery	-24,827.70	-197,296.54	-197,296.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	81,344.39	426,407.70	426,407.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-24,827.70	-197,296.54	-197,296.54
Total Projected Indirect 2025-2026 (Numerator)	106,172.09	623,704.24	623,704.24
Direct Costs	2,827,307.73	2,482,244.42	2,482,244.42
Rate for 2025-2026 **	3.76*	25.13*	25.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82963  
Form R0418**

George Washington Carver Academy  
14510 2ND AVE  
HIGHLAND PARK, MI 48203

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	208,773.88	731,973.39	731,973.39
2021-2022 Fixed Carry Forward	139,970.07	0.00	275,702.53
Total Indirect Costs	68,803.81	731,973.39	456,270.86
2021-2022 Direct Costs	6,337,832.61	5,814,633.10	5,814,633.10
2023-2024 Rate	1.09*	12.59*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,921,769.00	5,442,012.00	5,442,012.00
Indirect costs based on rate ** multiplied by actual direct costs	64,547.28	685,149.31	427,197.94
2023-2024 Actual Indirect Costs	299,396.00	779,153.00	779,153.00
2021-2022 Fixed Carry Forward	139,970.07	0.00	275,702.53
Total Indirect Costs	159,425.93	779,153.00	503,450.47
Over/(Under) Recovery	-94,878.65	-94,003.69	-76,252.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	299,396.00	779,153.00	779,153.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-94,878.65	-94,003.69	-76,252.53
Total Projected Indirect 2025-2026 (Numerator)	394,274.65	873,156.69	855,405.53
Direct Costs	5,921,769.00	5,442,012.00	5,442,012.00
Rate for 2025-2026 **	6.66*	16.04*	15.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82967  
Form R0418**

Metro Charter Academy  
34800 ECORSE RD  
ROMULUS, MI 48174

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	273,274.00	1,629,446.00	1,629,446.00
2021-2022 Fixed Carry Forward	-11,934.98	0.00	0.00
Total Indirect Costs	285,208.98	1,629,446.00	1,629,446.00
2021-2022 Direct Costs	6,454,985.00	5,098,813.00	5,098,813.00
2023-2024 Rate	4.42*	31.96*	31.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,811,303.00	5,361,492.00	5,361,492.00
Indirect costs based on rate ** multiplied by actual direct costs	301,059.59	804,223.80	1,340,373.00
2023-2024 Actual Indirect Costs	191,828.00	1,641,639.00	1,641,639.00
2021-2022 Fixed Carry Forward	-11,934.98	0.00	0.00
Total Indirect Costs	203,762.98	1,641,639.00	1,641,639.00
Over/(Under) Recovery	97,296.61	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	191,828.00	1,641,639.00	1,641,639.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	97,296.61	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	94,531.39	1,641,639.00	1,641,639.00
Direct Costs	6,811,303.00	5,361,492.00	5,361,492.00
Rate for 2025-2026 **	1.39*	30.62*	30.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82968  
Form R0418**

Canton Charter Academy  
49100 FORD RD  
CANTON, MI 48187

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	441,062.00	1,856,715.00	1,856,715.00
2021-2022 Fixed Carry Forward	-74,379.75	0.00	0.00
Total Indirect Costs	515,441.75	1,856,715.00	1,856,715.00
2021-2022 Direct Costs	6,616,477.00	5,200,824.00	5,200,824.00
2023-2024 Rate	7.79*	35.70*	35.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,045,521.00	6,484,265.00	6,484,265.00
Indirect costs based on rate ** multiplied by actual direct costs	626,746.09	972,639.75	1,621,066.25
2023-2024 Actual Indirect Costs	574,722.00	2,135,978.00	2,135,978.00
2021-2022 Fixed Carry Forward	-74,379.75	0.00	0.00
Total Indirect Costs	649,101.75	2,135,978.00	2,135,978.00
Over/(Under) Recovery	-22,355.66	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	574,722.00	2,135,978.00	2,135,978.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,355.66	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	597,077.66	2,135,978.00	2,135,978.00
Direct Costs	8,045,521.00	6,484,265.00	6,484,265.00
Rate for 2025-2026 **	7.42*	32.94*	32.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82969  
Form R0418**

Creative Montessori Academy  
12701 MCCANN ST  
SOUTHGATE, MI 48195

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	45,476.87	688,548.85	688,548.85
2021-2022 Fixed Carry Forward	-18,423.39	-103,671.57	-103,543.22
Total Indirect Costs	63,900.26	792,220.42	792,092.07
2021-2022 Direct Costs	7,467,821.85	6,824,749.87	6,824,749.87
2023-2024 Rate	0.86*	11.61*	11.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,013,611.56	7,124,422.94	7,124,422.94
Indirect costs based on rate ** multiplied by actual direct costs	68,917.06	827,145.50	827,145.50
2023-2024 Actual Indirect Costs	44,200.35	933,388.97	933,388.97
2021-2022 Fixed Carry Forward	-18,423.39	-103,671.57	-103,543.22
Total Indirect Costs	62,623.74	1,037,060.54	1,036,932.19
Over/(Under) Recovery	6,293.32	-209,915.04	-209,786.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	44,200.35	933,388.97	933,388.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,293.32	-209,915.04	-209,786.69
Total Projected Indirect 2025-2026 (Numerator)	37,907.03	1,143,304.01	1,143,175.66
Direct Costs	8,013,611.56	7,124,422.94	7,124,422.94
Rate for 2025-2026 **	0.47*	16.05*	16.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82970  
Form R0418**

Warrendale Charter Academy  
19400 SAWYER ST  
DETROIT, MI 48228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	287,256.00	1,735,874.00	1,735,874.00
2021-2022 Fixed Carry Forward	188,583.71	0.00	0.00
Total Indirect Costs	98,672.29	1,735,874.00	1,735,874.00
2021-2022 Direct Costs	8,131,856.00	6,683,238.00	6,683,238.00
2023-2024 Rate	1.21*	25.97*	25.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,774,699.00	8,223,005.00	8,223,005.00
Indirect costs based on rate ** multiplied by actual direct costs	118,273.86	1,233,450.75	2,055,751.25
2023-2024 Actual Indirect Costs	570,136.00	2,121,830.00	2,121,830.00
2021-2022 Fixed Carry Forward	188,583.71	0.00	0.00
Total Indirect Costs	381,552.29	2,121,830.00	2,121,830.00
Over/(Under) Recovery	-263,278.43	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	570,136.00	2,121,830.00	2,121,830.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-263,278.43	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	833,414.43	2,121,830.00	2,121,830.00
Direct Costs	9,774,699.00	8,223,005.00	8,223,005.00
Rate for 2025-2026 **	8.53*	25.80*	25.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82973  
Form R0418**

Trillium Academy  
15740 RACHO BLVD  
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	77,255.11	565,068.11	565,068.11
2021-2022 Fixed Carry Forward	-18,205.15	121,773.62	121,688.03
Total Indirect Costs	95,460.26	443,294.49	443,380.08
2021-2022 Direct Costs	7,127,775.92	6,639,962.92	6,639,962.92
2023-2024 Rate	1.34*	6.68*	6.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,882,884.67	8,232,094.68	8,232,094.68
Indirect costs based on rate ** multiplied by actual direct costs	119,030.65	549,903.92	549,903.92
2023-2024 Actual Indirect Costs	60,333.61	711,123.60	711,123.60
2021-2022 Fixed Carry Forward	-18,205.15	121,773.62	121,688.03
Total Indirect Costs	78,538.76	589,349.98	589,435.57
Over/(Under) Recovery	40,491.89	-39,446.06	-39,531.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	60,333.61	711,123.60	711,123.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,491.89	-39,446.06	-39,531.65
Total Projected Indirect 2025-2026 (Numerator)	19,841.72	750,569.66	750,655.25
Direct Costs	8,882,884.67	8,232,094.68	8,232,094.68
Rate for 2025-2026 **	0.22*	9.12*	9.12**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82974  
Form R0418**

Detroit Merit Charter Academy  
1091 ALTER RD  
DETROIT, MI 48215

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	433,983.00	1,889,250.00	1,889,250.00
2021-2022 Fixed Carry Forward	-9,849.29	0.00	0.00
Total Indirect Costs	443,832.29	1,889,250.00	1,889,250.00
2021-2022 Direct Costs	8,016,456.00	6,561,189.00	6,561,189.00
2023-2024 Rate	5.54*	28.79*	28.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,255,182.00	7,710,957.00	7,710,957.00
Indirect costs based on rate ** multiplied by actual direct costs	512,737.08	1,156,643.55	1,927,739.25
2023-2024 Actual Indirect Costs	709,545.00	2,253,770.00	2,253,770.00
2021-2022 Fixed Carry Forward	-9,849.29	0.00	0.00
Total Indirect Costs	719,394.29	2,253,770.00	2,253,770.00
Over/(Under) Recovery	-206,657.21	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	709,545.00	2,253,770.00	2,253,770.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-206,657.21	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	916,202.21	2,253,770.00	2,253,770.00
Direct Costs	9,255,182.00	7,710,957.00	7,710,957.00
Rate for 2025-2026 **	9.90*	29.23*	29.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82975  
Form R0418**

Riverside Academy  
6409 SCHAEFER RD  
DEARBORN, MI 48126

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,203,568.19	3,705,659.95	3,705,659.95
2021-2022 Fixed Carry Forward	-30,539.13	0.00	0.00
Total Indirect Costs	1,234,107.32	3,705,659.95	3,705,659.95
2021-2022 Direct Costs	11,578,525.47	9,076,433.71	9,076,433.71
2023-2024 Rate	10.66*	40.83*	40.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,081,074.72	8,344,382.96	8,344,382.96
Indirect costs based on rate ** multiplied by actual direct costs	1,181,242.57	1,251,657.44	2,086,095.74
2023-2024 Actual Indirect Costs	1,231,201.38	3,967,893.14	3,967,893.14
2021-2022 Fixed Carry Forward	-30,539.13	0.00	0.00
Total Indirect Costs	1,261,740.51	3,967,893.14	3,967,893.14
Over/(Under) Recovery	-80,497.94	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,231,201.38	3,967,893.14	3,967,893.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-80,497.94	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,311,699.32	3,967,893.14	3,967,893.14
Direct Costs	11,081,074.72	8,344,382.96	8,344,382.96
Rate for 2025-2026 **	11.84*	47.55*	47.55**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82976  
Form R0418**

Keystone Academy  
47925 BEMIS RD  
BELLEVILLE, MI 48111

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	298,098.00	1,602,977.00	1,602,977.00
2021-2022 Fixed Carry Forward	118,161.58	0.00	0.00
Total Indirect Costs	179,936.42	1,602,977.00	1,602,977.00
2021-2022 Direct Costs	6,675,111.00	5,370,232.00	5,370,232.00
2023-2024 Rate	2.70*	29.85*	29.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,675,904.00	6,302,068.00	6,302,068.00
Indirect costs based on rate ** multiplied by actual direct costs	207,249.41	945,310.20	1,575,517.00
2023-2024 Actual Indirect Costs	578,703.00	1,952,539.00	1,952,539.00
2021-2022 Fixed Carry Forward	118,161.58	0.00	0.00
Total Indirect Costs	460,541.42	1,952,539.00	1,952,539.00
Over/(Under) Recovery	-253,292.01	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	578,703.00	1,952,539.00	1,952,539.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-253,292.01	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	831,995.01	1,952,539.00	1,952,539.00
Direct Costs	7,675,904.00	6,302,068.00	6,302,068.00
Rate for 2025-2026 **	10.84*	30.98*	30.98**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82977  
Form R0418**

Hamtramck Academy  
11420 CONANT ST  
HAMTRAMCK, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	371,342.00	1,236,401.00	1,236,401.00
2021-2022 Fixed Carry Forward	-157,407.45	0.00	-76,812.15
Total Indirect Costs	528,749.45	1,236,401.00	1,313,213.15
2021-2022 Direct Costs	5,784,825.00	4,919,766.00	4,919,766.00
2023-2024 Rate	9.14*	25.13*	26.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,816,024.00	5,865,959.00	5,865,959.00
Indirect costs based on rate ** multiplied by actual direct costs	622,984.59	879,893.85	1,466,489.75
2023-2024 Actual Indirect Costs	652,948.00	1,603,013.00	1,603,013.00
2021-2022 Fixed Carry Forward	-157,407.45	0.00	-76,812.15
Total Indirect Costs	810,355.45	1,603,013.00	1,679,825.15
Over/(Under) Recovery	-187,370.86	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	652,948.00	1,603,013.00	1,603,013.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-187,370.86	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	840,318.86	1,603,013.00	1,603,013.00
Direct Costs	6,816,024.00	5,865,959.00	5,865,959.00
Rate for 2025-2026 **	12.33*	27.33*	27.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82979  
Form R0418**

Detroit Enterprise Academy  
11224 KERCHEVAL ST  
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	437,240.00	1,905,535.00	1,905,535.00
2021-2022 Fixed Carry Forward	2,319.94	0.00	0.00
Total Indirect Costs	434,920.06	1,905,535.00	1,905,535.00
2021-2022 Direct Costs	8,682,651.00	7,214,356.00	7,214,356.00
2023-2024 Rate	5.01*	26.41*	26.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,131,251.00	8,509,821.00	8,509,821.00
Indirect costs based on rate ** multiplied by actual direct costs	507,575.68	1,276,473.15	2,127,455.25
2023-2024 Actual Indirect Costs	659,641.00	2,281,071.00	2,281,071.00
2021-2022 Fixed Carry Forward	2,319.94	0.00	0.00
Total Indirect Costs	657,321.06	2,281,071.00	2,281,071.00
Over/(Under) Recovery	-149,745.38	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	659,641.00	2,281,071.00	2,281,071.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-149,745.38	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	809,386.38	2,281,071.00	2,281,071.00
Direct Costs	10,131,251.00	8,509,821.00	8,509,821.00
Rate for 2025-2026 **	7.99*	26.81*	26.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82981  
Form R0418**

American Montessori Academy  
14800 MIDDLEBELT RD  
LIVONIA, MI 48154

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	69,139.00	571,785.00	571,785.00
2021-2022 Fixed Carry Forward	97,371.21	136,383.16	99,954.13
Total Indirect Costs	-28,232.21	435,401.84	471,830.87
2021-2022 Direct Costs	5,465,282.00	4,962,636.00	4,962,636.00
2023-2024 Rate	0.00*	8.77*	9.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,524,687.00	5,816,731.00	5,816,731.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	510,127.31	553,171.12
2023-2024 Actual Indirect Costs	110,252.00	818,208.00	818,208.00
2021-2022 Fixed Carry Forward	97,371.21	136,383.16	99,954.13
Total Indirect Costs	12,880.79	681,824.84	718,253.87
Over/(Under) Recovery	0.00	-171,697.53	-165,082.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	110,252.00	818,208.00	818,208.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-171,697.53	-165,082.75
Total Projected Indirect 2025-2026 (Numerator)	110,252.00	989,905.53	983,290.75
Direct Costs	6,524,687.00	5,816,731.00	5,816,731.00
Rate for 2025-2026 **	1.69*	17.02*	16.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82982  
Form R0418**

Universal Learning Academy  
28015 JOY RD  
WESTLAND, MI 48185

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	277,897.81	758,379.37	758,379.37
2021-2022 Fixed Carry Forward	-52,827.12	-44,095.48	-96,816.64
Total Indirect Costs	330,724.93	802,474.85	855,196.01
2021-2022 Direct Costs	6,927,087.10	6,446,605.54	6,446,605.54
2023-2024 Rate	4.77*	12.45*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,655,714.74	7,948,386.83	7,948,386.83
Indirect costs based on rate ** multiplied by actual direct costs	412,877.59	989,574.16	1,054,750.93
2023-2024 Actual Indirect Costs	280,888.50	988,216.41	988,216.41
2021-2022 Fixed Carry Forward	-52,827.12	-44,095.48	-96,816.64
Total Indirect Costs	333,715.62	1,032,311.89	1,085,033.05
Over/(Under) Recovery	79,161.97	-42,737.73	-30,282.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	280,888.50	988,216.41	988,216.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	79,161.97	-42,737.73	-30,282.12
Total Projected Indirect 2025-2026 (Numerator)	201,726.53	1,030,954.14	1,018,498.53
Direct Costs	8,655,714.74	7,948,386.83	7,948,386.83
Rate for 2025-2026 **	2.33*	12.97*	12.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82983  
Form R0418**

Bridge Academy  
9600 BUFFALO ST  
HAMTRAMCK, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,596,836.14	3,701,642.87	3,701,642.87
2021-2022 Fixed Carry Forward	187,883.18	0.00	0.00
Total Indirect Costs	1,408,952.96	3,701,642.87	3,701,642.87
2021-2022 Direct Costs	13,997,787.39	11,892,980.66	11,892,980.66
2023-2024 Rate	10.07*	31.12*	31.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,281,913.89	11,973,851.46	11,973,851.46
Indirect costs based on rate ** multiplied by actual direct costs	1,438,188.73	1,796,077.72	2,993,462.87
2023-2024 Actual Indirect Costs	1,822,246.02	4,130,308.45	4,130,308.45
2021-2022 Fixed Carry Forward	187,883.18	0.00	0.00
Total Indirect Costs	1,634,362.84	4,130,308.45	4,130,308.45
Over/(Under) Recovery	-196,174.11	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,822,246.02	4,130,308.45	4,130,308.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-196,174.11	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	2,018,420.13	4,130,308.45	4,130,308.45
Direct Costs	14,281,913.89	11,973,851.46	11,973,851.46
Rate for 2025-2026 **	14.13*	34.49*	34.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82985  
Form R0418**

Detroit Premier Academy  
7781 Asbury Park  
Detroit, MI 48228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	570,088.00	1,831,580.00	1,831,580.00
2021-2022 Fixed Carry Forward	-157,198.70	0.00	0.00
Total Indirect Costs	727,286.70	1,831,580.00	1,831,580.00
2021-2022 Direct Costs	8,127,466.00	6,865,974.00	6,865,974.00
2023-2024 Rate	8.95*	26.68*	26.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,919,788.00	7,563,631.00	7,563,631.00
Indirect costs based on rate ** multiplied by actual direct costs	798,321.03	1,134,544.65	1,890,907.75
2023-2024 Actual Indirect Costs	599,327.00	1,955,484.00	1,955,484.00
2021-2022 Fixed Carry Forward	-157,198.70	0.00	0.00
Total Indirect Costs	756,525.70	1,955,484.00	1,955,484.00
Over/(Under) Recovery	41,795.33	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	599,327.00	1,955,484.00	1,955,484.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,795.33	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	557,531.67	1,955,484.00	1,955,484.00
Direct Costs	8,919,788.00	7,563,631.00	7,563,631.00
Rate for 2025-2026 **	6.25*	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 2025-2026 Indirect Cost Rates  
School District 82986  
Form R0418**

Hanley International Academy  
2400 DENTON ST  
HAMTRAMCK, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,626.73	566,751.43	566,751.43
2021-2022 Fixed Carry Forward	1,435.11	-27,153.08	-27,153.08
Total Indirect Costs	2,191.62	593,904.51	593,904.51
2021-2022 Direct Costs	7,231,194.29	6,668,069.59	6,668,069.59
2023-2024 Rate	0.03*	8.91*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,329,430.55	8,766,622.41	8,766,622.41
Indirect costs based on rate ** multiplied by actual direct costs	2,798.83	781,106.06	781,106.06
2023-2024 Actual Indirect Costs	1,222.40	564,030.54	564,030.54
2021-2022 Fixed Carry Forward	1,435.11	-27,153.08	-27,153.08
Total Indirect Costs	-212.71	591,183.62	591,183.62
Over/(Under) Recovery	3,011.54	189,922.44	189,922.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,222.40	564,030.54	564,030.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,011.54	189,922.44	189,922.44
Total Projected Indirect 2025-2026 (Numerator)	-1,789.14	374,108.10	374,108.10
Direct Costs	9,329,430.55	8,766,622.41	8,766,622.41
Rate for 2025-2026 **	0.00*	4.27*	4.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82987  
Form R0418**

Frontier International Academy  
13200 CONANT ST  
DETROIT, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,210,322.72	2,746,864.00	2,746,864.00
2021-2022 Fixed Carry Forward	-120,393.27	0.00	0.00
Total Indirect Costs	1,330,715.99	2,746,864.00	2,746,864.00
2021-2022 Direct Costs	9,188,080.17	7,651,538.89	7,651,538.89
2023-2024 Rate	14.48*	35.90*	35.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,452,714.13	8,997,518.53	8,997,518.53
Indirect costs based on rate ** multiplied by actual direct costs	1,513,553.01	1,349,627.78	2,249,379.63
2023-2024 Actual Indirect Costs	1,389,939.76	2,845,135.36	2,845,135.36
2021-2022 Fixed Carry Forward	-120,393.27	0.00	0.00
Total Indirect Costs	1,510,333.03	2,845,135.36	2,845,135.36
Over/(Under) Recovery	3,219.98	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,389,939.76	2,845,135.36	2,845,135.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,219.98	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,386,719.78	2,845,135.36	2,845,135.36
Direct Costs	10,452,714.13	8,997,518.53	8,997,518.53
Rate for 2025-2026 **	13.27*	31.62*	31.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82991  
Form R0418**

Covenant Schools Detroit  
1450 25TH ST  
DETROIT, MI 48216

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	514,294.16	1,105,119.60	1,105,119.60
2021-2022 Fixed Carry Forward	66,104.64	0.00	0.00
Total Indirect Costs	448,189.52	1,105,119.60	1,105,119.60
2021-2022 Direct Costs	6,480,847.18	5,890,021.74	5,890,021.74
2023-2024 Rate	6.92*	18.76*	18.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,073,523.00	8,295,591.00	8,295,591.00
Indirect costs based on rate ** multiplied by actual direct costs	627,887.79	1,244,338.65	1,556,252.87
2023-2024 Actual Indirect Costs	757,465.00	1,535,397.00	1,535,397.00
2021-2022 Fixed Carry Forward	66,104.64	0.00	0.00
Total Indirect Costs	691,360.36	1,535,397.00	1,535,397.00
Over/(Under) Recovery	-63,472.57	0.00	20,855.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	757,465.00	1,535,397.00	1,535,397.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-63,472.57	0.00	20,855.87
Total Projected Indirect 2025-2026 (Numerator)	820,937.57	1,535,397.00	1,514,541.13
Direct Costs	9,073,523.00	8,295,591.00	8,295,591.00
Rate for 2025-2026 **	9.05*	18.51*	18.26**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82994  
Form R0418**

David Ellis Academy West  
19800 BEECH DALY RD  
REDFORD, MI 48240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	475,034.81	1,504,646.41	1,504,646.41
2021-2022 Fixed Carry Forward	-44,650.33	0.00	132,817.66
Total Indirect Costs	519,685.14	1,504,646.41	1,371,828.75
2021-2022 Direct Costs	7,661,705.85	6,632,094.25	6,632,094.25
2023-2024 Rate	6.78*	22.69*	20.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,207,715.14	6,957,005.96	6,957,005.96
Indirect costs based on rate ** multiplied by actual direct costs	556,483.09	1,043,550.89	1,438,708.83
2023-2024 Actual Indirect Costs	461,885.56	1,712,594.74	1,712,594.74
2021-2022 Fixed Carry Forward	-44,650.33	0.00	132,817.66
Total Indirect Costs	506,535.89	1,712,594.74	1,579,777.08
Over/(Under) Recovery	49,947.20	0.00	-141,068.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	461,885.56	1,712,594.74	1,712,594.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	49,947.20	0.00	-141,068.25
Total Projected Indirect 2025-2026 (Numerator)	411,938.36	1,712,594.74	1,853,662.99
Direct Costs	8,207,715.14	6,957,005.96	6,957,005.96
Rate for 2025-2026 **	5.02*	24.62*	26.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82995  
Form R0418**

Taylor Exemplar Academy  
26727 GODDARD RD  
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	287,308.00	1,695,525.00	1,695,525.00
2021-2022 Fixed Carry Forward	265,378.26	0.00	0.00
Total Indirect Costs	21,929.74	1,695,525.00	1,695,525.00
2021-2022 Direct Costs	7,236,423.00	5,828,206.00	5,828,206.00
2023-2024 Rate	0.30*	29.09*	29.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,196,914.00	6,660,916.00	6,660,916.00
Indirect costs based on rate ** multiplied by actual direct costs	24,590.74	999,137.40	1,665,229.00
2023-2024 Actual Indirect Costs	433,773.00	1,969,771.00	1,969,771.00
2021-2022 Fixed Carry Forward	265,378.26	0.00	0.00
Total Indirect Costs	168,394.74	1,969,771.00	1,969,771.00
Over/(Under) Recovery	-143,804.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	433,773.00	1,969,771.00	1,969,771.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-143,804.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	577,577.00	1,969,771.00	1,969,771.00
Direct Costs	8,196,914.00	6,660,916.00	6,660,916.00
Rate for 2025-2026 **	7.05*	29.57*	29.57**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82996  
Form R0418**

Clara B. Ford Academy (SDA)  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	16,785.00	70,506.00	70,506.00
2021-2022 Fixed Carry Forward	-3,165.41	75,696.24	75,749.41
Total Indirect Costs	19,950.41	-5,190.24	-5,243.41
2021-2022 Direct Costs	1,815,945.00	1,762,224.00	1,762,224.00
2023-2024 Rate	1.10*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,639,771.00	1,543,798.00	1,543,798.00
Indirect costs based on rate ** multiplied by actual direct costs	18,037.48	0.00	0.00
2023-2024 Actual Indirect Costs	5,030.00	101,003.00	101,003.00
2021-2022 Fixed Carry Forward	-3,165.41	75,696.24	75,749.41
Total Indirect Costs	8,195.41	25,306.76	25,253.59
Over/(Under) Recovery	9,842.07	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,030.00	101,003.00	101,003.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,842.07	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-4,812.07	101,003.00	101,003.00
Direct Costs	1,639,771.00	1,543,798.00	1,543,798.00
Rate for 2025-2026 **	0.00*	6.54*	6.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 82997  
Form R0418**

Flagship Charter Academy  
13661 WISCONSIN ST  
DETROIT, MI 48238

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	254,515.00	1,759,190.00	1,759,190.00
2021-2022 Fixed Carry Forward	18,869.47	0.00	0.00
Total Indirect Costs	235,645.53	1,759,190.00	1,759,190.00
2021-2022 Direct Costs	7,602,165.00	6,097,490.00	6,097,490.00
2023-2024 Rate	3.10*	28.85*	28.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,719,150.00	7,315,060.00	7,315,060.00
Indirect costs based on rate ** multiplied by actual direct costs	270,293.65	1,097,259.00	1,828,765.00
2023-2024 Actual Indirect Costs	520,876.00	1,924,966.00	1,924,966.00
2021-2022 Fixed Carry Forward	18,869.47	0.00	0.00
Total Indirect Costs	502,006.53	1,924,966.00	1,924,966.00
Over/(Under) Recovery	-231,712.88	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	520,876.00	1,924,966.00	1,924,966.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-231,712.88	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	752,588.88	1,924,966.00	1,924,966.00
Direct Costs	8,719,150.00	7,315,060.00	7,315,060.00
Rate for 2025-2026 **	8.63*	26.32*	26.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 83000  
Form R0418**

Wexford-Missaukee ISD  
9907 E 13TH ST  
CADILLAC, MI 49601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,067,527.06	5,447,562.82	5,447,562.82
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,067,527.06	5,447,562.82	5,447,562.82
2021-2022 Direct Costs	21,318,427.43	19,938,391.67	19,938,391.67
2023-2024 Rate	19.08*	27.32*	27.32**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,828,786.27	23,864,345.19	23,864,345.19
Indirect costs based on rate ** multiplied by actual direct costs	3,874,317.94	3,579,651.78	5,966,086.30
2023-2024 Actual Indirect Costs	5,250,323.99	7,214,765.07	7,214,765.07
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,250,323.99	7,214,765.07	7,214,765.07
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,250,323.99	7,214,765.07	7,214,765.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	5,250,323.99	7,214,765.07	7,214,765.07
Direct Costs	25,828,786.27	23,864,345.19	23,864,345.19
Rate for 2025-2026 **	20.33*	30.23*	30.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 83010  
Form R0418**

Cadillac Area Public Schools  
400 LINDEN ST  
CADILLAC, MI 49601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	316,749.51	5,013,302.67	5,013,302.67
2021-2022 Fixed Carry Forward	92,863.05	-877,392.99	-875,578.05
Total Indirect Costs	223,886.46	5,890,695.66	5,888,880.72
2021-2022 Direct Costs	36,191,667.65	31,301,045.53	31,301,045.53
2023-2024 Rate	0.62*	18.82*	18.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,467,322.36	36,267,174.18	36,267,174.18
Indirect costs based on rate ** multiplied by actual direct costs	257,097.40	5,440,076.13	6,821,855.46
2023-2024 Actual Indirect Costs	238,325.47	5,221,305.51	5,221,305.51
2021-2022 Fixed Carry Forward	92,863.05	-877,392.99	-875,578.05
Total Indirect Costs	145,462.42	6,098,698.50	6,096,883.56
Over/(Under) Recovery	204,498.02	0.00	724,971.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	238,325.47	5,221,305.51	5,221,305.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	204,498.02	0.00	724,971.90
Total Projected Indirect 2025-2026 (Numerator)	33,827.45	5,221,305.51	4,496,333.61
Direct Costs	41,467,322.36	36,267,174.18	36,267,174.18
Rate for 2025-2026 **	0.08*	14.40*	12.40**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 83060  
Form R0418**

Manton Consolidated Schools  
105 5TH ST  
MANTON, MI 49663

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	369,027.66	1,161,769.27	1,161,769.27
2021-2022 Fixed Carry Forward	-13,728.56	147,844.34	147,456.66
Total Indirect Costs	382,756.22	1,013,924.93	1,014,312.61
2021-2022 Direct Costs	11,091,407.54	10,298,665.93	10,298,665.93
2023-2024 Rate	3.45*	9.85*	9.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,791,728.17	11,860,035.05	11,860,035.05
Indirect costs based on rate ** multiplied by actual direct costs	441,314.62	1,168,213.45	1,168,213.45
2023-2024 Actual Indirect Costs	363,480.34	1,295,173.46	1,295,173.46
2021-2022 Fixed Carry Forward	-13,728.56	147,844.34	147,456.66
Total Indirect Costs	377,208.90	1,147,329.12	1,147,716.80
Over/(Under) Recovery	64,105.72	20,884.33	20,496.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	363,480.34	1,295,173.46	1,295,173.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	64,105.72	20,884.33	20,496.65
Total Projected Indirect 2025-2026 (Numerator)	299,374.62	1,274,289.13	1,274,676.81
Direct Costs	12,791,728.17	11,860,035.05	11,860,035.05
Rate for 2025-2026 **	2.34*	10.74*	10.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 83070  
Form R0418**

Mesick Consolidated Schools  
P.O. Box 275  
Mesick, MI 49668

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	165,465.84	1,017,465.49	1,017,465.49
2021-2022 Fixed Carry Forward	64,471.03	0.00	110,001.07
Total Indirect Costs	100,994.81	1,017,465.49	907,464.42
2021-2022 Direct Costs	7,507,033.15	6,655,033.50	6,655,033.50
2023-2024 Rate	1.35*	15.29*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,515,880.19	8,234,939.75	8,234,939.75
Indirect costs based on rate ** multiplied by actual direct costs	114,964.38	1,235,240.96	1,123,245.78
2023-2024 Actual Indirect Costs	176,100.12	457,040.56	457,040.56
2021-2022 Fixed Carry Forward	64,471.03	0.00	110,001.07
Total Indirect Costs	111,629.09	457,040.56	347,039.49
Over/(Under) Recovery	3,335.29	0.00	776,206.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	176,100.12	457,040.56	457,040.56
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,335.29	0.00	776,206.29
Total Projected Indirect 2025-2026 (Numerator)	172,764.83	457,040.56	-319,165.73
Direct Costs	8,515,880.19	8,234,939.75	8,234,939.75
Rate for 2025-2026 **	2.03*	5.55*	0.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 83900  
Form R0418**

Highpoint Virtual Academy of Michigan  
210 E MESICK AVE  
Mesick, MI 49668

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,783,700.37	1,891,330.64	1,891,330.64
2021-2022 Fixed Carry Forward	-146,324.84	-31,488.94	-31,488.94
Total Indirect Costs	1,930,025.21	1,922,819.58	1,922,819.58
2021-2022 Direct Costs	21,225,675.08	21,118,044.81	21,118,044.81
2023-2024 Rate	9.09*	9.11*	9.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,720,142.33	31,596,527.38	31,596,527.38
Indirect costs based on rate ** multiplied by actual direct costs	2,883,360.94	2,878,443.64	2,878,443.64
2023-2024 Actual Indirect Costs	2,399,770.10	2,523,385.05	2,523,385.05
2021-2022 Fixed Carry Forward	-146,324.84	-31,488.94	-31,488.94
Total Indirect Costs	2,546,094.94	2,554,873.99	2,554,873.99
Over/(Under) Recovery	337,266.00	323,569.65	323,569.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,399,770.10	2,523,385.05	2,523,385.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	337,266.00	323,569.65	323,569.65
Total Projected Indirect 2025-2026 (Numerator)	2,062,504.10	2,199,815.40	2,199,815.40
Direct Costs	31,720,142.33	31,596,527.38	31,596,527.38
Rate for 2025-2026 **	6.50*	6.96*	6.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2025-2026 Indirect Cost Rates  
School District 84000  
Form R0418**

State of Michigan  
PO Box 30013  
Lansing, MI 48909

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2021-2022 Direct Costs	0.00	0.00	0.00
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 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
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2021-2022 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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2025-2026 **	0.00*	0.00*	0.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%