Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 01010
Form R0418

*** Final ***

Alcona Community Schools
51 N BARLOW RD
HARRISVILLE, MI 48740

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	586,576.31	1,465,387.93	1,465,387.93
2022-2023 Fixed Carry Forward	-83,196.51	0.00	16,898.93
Total Indirect Costs	669,772.82	1,465,387.93	1,448,489.00
2022-2023 Direct Costs	9,958,763.95	9,079,952.33	9,079,952.33
2024-2025 Rate	6.73*	16.14*	15.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,717,212.32	9,720,067.31	9,720,067.31
Indirect costs based on rate ** multiplied by actual direct costs	721,268.39	1,458,010.10	1,550,350.74
2024-2025 Actual Indirect Costs	701,260.19	1,698,405.20	1,698,405.20
2022-2023 Fixed Carry Forward	-83,196.51	0.00	16,898.93
Total Indirect Costs	784,456.70	1,698,405.20	1,681,506.27
Over/(Under) Recovery	-63,188.31	0.00	-131,155.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	701,260.19	1,698,405.20	1,698,405.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-63,188.31	0.00	-131,155.53
Total Projected Indirect 2026-2027 (Numerator)	764,448.50	1,698,405.20	1,829,560.73
Direct Costs	10,717,212.32	9,720,067.31	9,720,067.31
Rate for 2026-2027 **	7.13*	17.47*	18.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 02010
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	68,186.44	177,482.50	177,482.50
2022-2023 Fixed Carry Forward	33,056.11	0.00	-1,926.41
Total Indirect Costs	35,130.33	177,482.50	179,408.91
2022-2023 Direct Costs	819,187.23	709,891.17	709,891.17
2024-2025 Rate	4.29*	25.00*	25.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	978,804.12	876,346.00	876,346.00
Indirect costs based on rate ** multiplied by actual direct costs	41,990.70	131,451.90	219,086.50
2024-2025 Actual Indirect Costs	75,406.12	177,864.24	177,864.24
2022-2023 Fixed Carry Forward	33,056.11	0.00	-1,926.41
Total Indirect Costs	42,350.01	177,864.24	179,790.65
Over/(Under) Recovery	-359.31	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	75,406.12	177,864.24	177,864.24
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-359.31	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	75,765.43	177,864.24	177,864.24
Direct Costs	978,804.12	876,346.00	876,346.00
Rate for 2026-2027 **	7.74*	20.30*	20.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 02020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	35,937.60	225,049.71	225,049.71
2022-2023 Fixed Carry Forward	9,794.07	0.00	-22,215.57
Total Indirect Costs	26,143.53	225,049.71	247,265.28
2022-2023 Direct Costs	1,323,023.79	1,133,911.68	1,133,911.68
2024-2025 Rate	1.98*	19.85*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,557,879.73	1,350,080.25	1,350,080.25
Indirect costs based on rate ** multiplied by actual direct costs	30,846.02	202,512.04	294,452.50
2024-2025 Actual Indirect Costs	94,051.02	301,850.50	301,850.50
2022-2023 Fixed Carry Forward	9,794.07	0.00	-22,215.57
Total Indirect Costs	84,256.95	301,850.50	324,066.07
Over/(Under) Recovery	-53,410.93	0.00	-29,613.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	94,051.02	301,850.50	301,850.50
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-53,410.93	0.00	-29,613.57
Total Projected Indirect 2026-2027 (Numerator)	147,461.95	301,850.50	331,464.07
Direct Costs	1,557,879.73	1,350,080.25	1,350,080.25
Rate for 2026-2027 **	9.47*	22.36*	24.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 02070
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	465,339.22	1,211,819.85	1,211,819.85
2022-2023 Fixed Carry Forward	12,795.42	0.00	34,785.91
Total Indirect Costs	452,543.80	1,211,819.85	1,177,033.94
2022-2023 Direct Costs	8,357,544.73	7,611,064.10	7,611,064.10
2024-2025 Rate	5.41*	15.92*	15.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,049,844.80	8,268,016.59	8,268,016.59
Indirect costs based on rate ** multiplied by actual direct costs	489,596.60	1,240,202.49	1,278,235.36
2024-2025 Actual Indirect Costs	532,645.39	1,314,473.60	1,314,473.60
2022-2023 Fixed Carry Forward	12,795.42	0.00	34,785.91
Total Indirect Costs	519,849.97	1,314,473.60	1,279,687.69
Over/(Under) Recovery	-30,253.37	0.00	-1,452.33

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	532,645.39	1,314,473.60	1,314,473.60
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-30,253.37	0.00	-1,452.33
Total Projected Indirect 2026-2027 (Numerator)	562,898.76	1,314,473.60	1,315,925.93
Direct Costs	9,049,844.80	8,268,016.59	8,268,016.59
Rate for 2026-2027 **	6.22*	15.90*	15.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 02080
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	347,377.21	705,491.64	705,491.64
2022-2023 Fixed Carry Forward	-69,863.50	-106,527.71	-116,562.18
Total Indirect Costs	417,240.71	812,019.35	822,053.82
2022-2023 Direct Costs	4,627,280.03	4,269,165.60	4,269,165.60
2024-2025 Rate	9.02*	19.02*	19.26**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,183,315.67	4,757,829.66	4,757,829.66
Indirect costs based on rate ** multiplied by actual direct costs	467,535.07	713,674.45	916,357.99
2024-2025 Actual Indirect Costs	222,770.87	648,256.88	648,256.88
2022-2023 Fixed Carry Forward	-69,863.50	-106,527.71	-116,562.18
Total Indirect Costs	292,634.37	754,784.59	764,819.06
Over/(Under) Recovery	174,900.70	0.00	151,538.93

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	222,770.87	648,256.88	648,256.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	174,900.70	0.00	151,538.93
Total Projected Indirect 2026-2027 (Numerator)	47,870.17	648,256.88	496,717.95
Direct Costs	5,183,315.67	4,757,829.66	4,757,829.66
Rate for 2026-2027 **	0.92*	13.63*	10.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,027,280.79	4,154,834.36	4,154,834.36
2022-2023 Fixed Carry Forward	268,094.59	0.00	613,461.49
Total Indirect Costs	1,759,186.20	4,154,834.36	3,541,372.87
2022-2023 Direct Costs	22,850,264.79	20,722,711.22	20,722,711.22
2024-2025 Rate	7.70*	20.05*	17.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,306,716.90	23,427,019.87	23,427,019.87
Indirect costs based on rate ** multiplied by actual direct costs	2,025,617.20	3,514,052.98	4,003,677.70
2024-2025 Actual Indirect Costs	2,689,891.69	5,569,588.72	5,569,588.72
2022-2023 Fixed Carry Forward	268,094.59	0.00	613,461.49
Total Indirect Costs	2,421,797.10	5,569,588.72	4,956,127.23
Over/(Under) Recovery	-396,179.90	0.00	-952,449.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,689,891.69	5,569,588.72	5,569,588.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-396,179.90	0.00	-952,449.53
Total Projected Indirect 2026-2027 (Numerator)	3,086,071.59	5,569,588.72	6,522,038.25
Direct Costs	26,306,716.90	23,427,019.87	23,427,019.87
Rate for 2026-2027 **	11.73*	23.77*	27.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03010
Form R0418

*** Final ***

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,135,010.91	4,877,900.58	4,877,900.58
2022-2023 Fixed Carry Forward	-65,876.74	-560,435.54	-588,280.71
Total Indirect Costs	1,200,887.65	5,438,336.12	5,466,181.29
2022-2023 Direct Costs	32,719,165.08	28,976,275.41	28,976,275.41
2024-2025 Rate	3.67*	18.77*	18.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,606,938.56	31,449,455.67	31,449,455.67
Indirect costs based on rate ** multiplied by actual direct costs	1,306,774.65	4,717,418.35	5,931,367.34
2024-2025 Actual Indirect Costs	1,141,026.75	5,298,509.64	5,298,509.64
2022-2023 Fixed Carry Forward	-65,876.74	-560,435.54	-588,280.71
Total Indirect Costs	1,206,903.49	5,858,945.18	5,886,790.35
Over/(Under) Recovery	99,871.16	0.00	44,576.99

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,141,026.75	5,298,509.64	5,298,509.64
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	99,871.16	0.00	44,576.99
Total Projected Indirect 2026-2027 (Numerator)	1,041,155.59	5,298,509.64	5,253,932.65
Direct Costs	35,606,938.56	31,449,455.67	31,449,455.67
Rate for 2026-2027 **	2.92*	16.85*	16.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03020
Form R0418

*** Final ***

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,021,834.86	4,041,754.89	4,041,754.89
2022-2023 Fixed Carry Forward	-123,272.57	-491,634.26	-490,879.06
Total Indirect Costs	1,145,107.43	4,533,389.15	4,532,633.95
2022-2023 Direct Costs	29,947,498.35	26,927,578.32	26,927,578.32
2024-2025 Rate	3.82*	16.84*	16.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	31,925,038.23	28,517,272.11	28,517,272.11
Indirect costs based on rate ** multiplied by actual direct costs	1,219,536.46	4,277,590.82	4,799,456.90
2024-2025 Actual Indirect Costs	1,252,526.13	4,660,292.25	4,660,292.25
2022-2023 Fixed Carry Forward	-123,272.57	-491,634.26	-490,879.06
Total Indirect Costs	1,375,798.70	5,151,926.51	5,151,171.31
Over/(Under) Recovery	-156,262.24	0.00	-351,714.41

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,252,526.13	4,660,292.25	4,660,292.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-156,262.24	0.00	-351,714.41
Total Projected Indirect 2026-2027 (Numerator)	1,408,788.37	4,660,292.25	5,012,006.66
Direct Costs	31,925,038.23	28,517,272.11	28,517,272.11
Rate for 2026-2027 **	4.41*	16.34*	17.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03030
Form R0418

*** Final ***

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	635,443.35	3,757,749.05	3,757,749.05
2022-2023 Fixed Carry Forward	-130,452.28	-382,689.11	-382,484.97
Total Indirect Costs	765,895.63	4,140,438.16	4,140,234.02
2022-2023 Direct Costs	28,771,055.01	25,648,749.31	25,648,749.31
2024-2025 Rate	2.66*	16.14*	16.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	30,318,332.57	26,910,110.61	26,910,110.61
Indirect costs based on rate ** multiplied by actual direct costs	806,467.65	4,036,516.59	4,343,291.85
2024-2025 Actual Indirect Costs	946,319.57	4,354,541.53	4,354,541.53
2022-2023 Fixed Carry Forward	-130,452.28	-382,689.11	-382,484.97
Total Indirect Costs	1,076,771.85	4,737,230.64	4,737,026.50
Over/(Under) Recovery	-270,304.20	0.00	-393,734.65

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	946,319.57	4,354,541.53	4,354,541.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-270,304.20	0.00	-393,734.65
Total Projected Indirect 2026-2027 (Numerator)	1,216,623.77	4,354,541.53	4,748,276.18
Direct Costs	30,318,332.57	26,910,110.61	26,910,110.61
Rate for 2026-2027 **	4.01*	16.18*	17.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03040
Form R0418

*** Final ***

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,322,750.74	4,147,761.01	4,147,761.01
2022-2023 Fixed Carry Forward	55,202.70	-124,584.62	-118,026.41
Total Indirect Costs	1,267,548.04	4,272,345.63	4,265,787.42
2022-2023 Direct Costs	37,734,287.77	34,909,277.50	34,909,277.50
2024-2025 Rate	3.36*	12.24*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	40,837,089.11	37,601,111.28	37,601,111.28
Indirect costs based on rate ** multiplied by actual direct costs	1,372,126.19	4,602,376.02	4,594,855.80
2024-2025 Actual Indirect Costs	1,323,062.05	4,559,039.88	4,559,039.88
2022-2023 Fixed Carry Forward	55,202.70	-124,584.62	-118,026.41
Total Indirect Costs	1,267,859.35	4,683,624.50	4,677,066.29
Over/(Under) Recovery	104,266.84	-81,248.48	-82,210.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,323,062.05	4,559,039.88	4,559,039.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	104,266.84	-81,248.48	-82,210.49
Total Projected Indirect 2026-2027 (Numerator)	1,218,795.21	4,640,288.36	4,641,250.37
Direct Costs	40,837,089.11	37,601,111.28	37,601,111.28
Rate for 2026-2027 **	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 2026-2027 Indirect Cost Rates
School District 03050
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	627,259.53	2,872,920.94	2,872,920.94
2022-2023 Fixed Carry Forward	31,168.76	0.00	-31,520.94
Total Indirect Costs	596,090.77	2,872,920.94	2,904,441.88
2022-2023 Direct Costs	17,270,202.37	15,024,540.96	15,024,540.96
2024-2025 Rate	3.45*	19.12*	19.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,629,057.49	17,068,459.57	17,068,459.57
Indirect costs based on rate ** multiplied by actual direct costs	677,202.48	2,560,268.94	3,299,333.23
2024-2025 Actual Indirect Costs	828,195.21	3,388,793.13	3,388,793.13
2022-2023 Fixed Carry Forward	31,168.76	0.00	-31,520.94
Total Indirect Costs	797,026.45	3,388,793.13	3,420,314.07
Over/(Under) Recovery	-119,823.97	0.00	-120,980.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	828,195.21	3,388,793.13	3,388,793.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-119,823.97	0.00	-120,980.84
Total Projected Indirect 2026-2027 (Numerator)	948,019.18	3,388,793.13	3,509,773.97
Direct Costs	19,629,057.49	17,068,459.57	17,068,459.57
Rate for 2026-2027 **	4.83*	19.85*	20.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03060
Form R0418

*** Final ***

Martin Public Schools
1556 CHALMERS
MARTIN, MI 49070

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	420,704.00	1,159,615.76	1,159,615.76
2022-2023 Fixed Carry Forward	89,198.93	0.00	-60,585.75
Total Indirect Costs	331,505.07	1,159,615.76	1,220,201.51
2022-2023 Direct Costs	7,472,384.21	6,733,472.45	6,733,472.45
2024-2025 Rate	4.44*	17.22*	18.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,176,744.26	7,331,428.96	7,331,428.96
Indirect costs based on rate ** multiplied by actual direct costs	363,047.45	1,099,714.34	1,328,454.93
2024-2025 Actual Indirect Costs	498,926.63	1,344,241.93	1,344,241.93
2022-2023 Fixed Carry Forward	89,198.93	0.00	-60,585.75
Total Indirect Costs	409,727.70	1,344,241.93	1,404,827.68
Over/(Under) Recovery	-46,680.25	0.00	-76,372.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	498,926.63	1,344,241.93	1,344,241.93
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-46,680.25	0.00	-76,372.75
Total Projected Indirect 2026-2027 (Numerator)	545,606.88	1,344,241.93	1,420,614.68
Direct Costs	8,176,744.26	7,331,428.96	7,331,428.96
Rate for 2026-2027 **	6.67*	18.34*	19.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03070
Form R0418

*** Final ***

Hopkins Public Schools
400 S CLARK ST
HOPKINS, MI 49328

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	635,753.78	2,475,562.81	2,475,562.81
2022-2023 Fixed Carry Forward	70,036.13	-424.79	200,598.12
Total Indirect Costs	565,717.65	2,475,987.60	2,274,964.69
2022-2023 Direct Costs	18,620,405.76	16,780,596.73	16,780,596.73
2024-2025 Rate	3.04*	14.76*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,386,794.21	17,447,423.06	17,447,423.06
Indirect costs based on rate ** multiplied by actual direct costs	589,358.54	2,575,239.64	2,365,870.57
2024-2025 Actual Indirect Costs	851,740.64	2,791,111.79	2,791,111.79
2022-2023 Fixed Carry Forward	70,036.13	-424.79	200,598.12
Total Indirect Costs	781,704.51	2,791,536.58	2,590,513.67
Over/(Under) Recovery	-192,345.97	-216,296.94	13,469.25

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	851,740.64	2,791,111.79	2,791,111.79
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-192,345.97	-216,296.94	13,469.25
Total Projected Indirect 2026-2027 (Numerator)	1,044,086.61	3,007,408.73	2,777,642.54
Direct Costs	19,386,794.21	17,447,423.06	17,447,423.06
Rate for 2026-2027 **	5.39*	17.24*	15.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03080
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	608,057.63	1,469,066.46	1,469,066.46
2022-2023 Fixed Carry Forward	-207,464.66	-295,343.65	-295,040.41
Total Indirect Costs	815,522.29	1,764,410.11	1,764,106.87
2022-2023 Direct Costs	11,287,022.04	10,426,013.21	10,426,013.21
2024-2025 Rate	7.23*	16.92*	16.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,679,277.24	11,556,326.95	11,556,326.95
Indirect costs based on rate ** multiplied by actual direct costs	916,711.74	1,733,449.04	1,955,330.52
2024-2025 Actual Indirect Costs	667,419.91	1,790,370.20	1,790,370.20
2022-2023 Fixed Carry Forward	-207,464.66	-295,343.65	-295,040.41
Total Indirect Costs	874,884.57	2,085,713.85	2,085,410.61
Over/(Under) Recovery	86,927.10	0.00	-130,080.09

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	667,419.91	1,790,370.20	1,790,370.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	86,927.10	0.00	-130,080.09
Total Projected Indirect 2026-2027 (Numerator)	580,492.81	1,790,370.20	1,920,450.29
Direct Costs	12,679,277.24	11,556,326.95	11,556,326.95
Rate for 2026-2027 **	4.58*	15.49*	16.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03100
Form R0418

*** Final ***

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	908,819.93	3,505,374.74	3,505,374.74
2022-2023 Fixed Carry Forward	13,273.20	-141,663.36	-142,915.44
Total Indirect Costs	895,546.73	3,647,038.10	3,648,290.18
2022-2023 Direct Costs	35,633,265.09	33,036,710.28	33,036,710.28
2024-2025 Rate	2.51*	11.04*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	41,798,227.51	38,786,035.74	38,786,035.74
Indirect costs based on rate ** multiplied by actual direct costs	1,049,135.51	4,281,978.35	4,281,978.35
2024-2025 Actual Indirect Costs	938,894.43	3,951,086.20	3,951,086.20
2022-2023 Fixed Carry Forward	13,273.20	-141,663.36	-142,915.44
Total Indirect Costs	925,621.23	4,092,749.56	4,094,001.64
Over/(Under) Recovery	123,514.28	189,228.79	187,976.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	938,894.43	3,951,086.20	3,951,086.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	123,514.28	189,228.79	187,976.71
Total Projected Indirect 2026-2027 (Numerator)	815,380.15	3,761,857.41	3,763,109.49
Direct Costs	41,798,227.51	38,786,035.74	38,786,035.74
Rate for 2026-2027 **	1.95*	9.70*	9.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03440
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	44,772.64	302,870.04	302,870.04
2022-2023 Fixed Carry Forward	-6,837.38	0.00	0.00
Total Indirect Costs	51,610.02	302,870.04	302,870.04
2022-2023 Direct Costs	755,858.59	497,761.19	497,761.19
2024-2025 Rate	6.83*	60.85*	60.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	806,623.37	527,816.79	527,816.79
Indirect costs based on rate ** multiplied by actual direct costs	55,092.38	79,172.52	131,954.20
2024-2025 Actual Indirect Costs	60,914.75	339,721.33	339,721.33
2022-2023 Fixed Carry Forward	-6,837.38	0.00	0.00
Total Indirect Costs	67,752.13	339,721.33	339,721.33
Over/(Under) Recovery	-12,659.75	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	60,914.75	339,721.33	339,721.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-12,659.75	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	73,574.50	339,721.33	339,721.33
Direct Costs	806,623.37	527,816.79	527,816.79
Rate for 2026-2027 **	9.12*	64.36*	64.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03900
Form R0418

*** Final ***

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	33,925.85	135,422.98	135,422.98
2022-2023 Fixed Carry Forward	-8,772.28	0.00	23,345.11
Total Indirect Costs	42,698.13	135,422.98	112,077.87
2022-2023 Direct Costs	1,068,217.45	966,720.32	966,720.32
2024-2025 Rate	4.00*	14.01*	11.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,347,027.42	1,052,321.85	1,052,321.85
Indirect costs based on rate ** multiplied by actual direct costs	53,881.10	147,430.29	121,964.10
2024-2025 Actual Indirect Costs	39,147.13	333,852.70	333,852.70
2022-2023 Fixed Carry Forward	-8,772.28	0.00	23,345.11
Total Indirect Costs	47,919.41	333,852.70	310,507.59
Over/(Under) Recovery	5,961.69	-186,422.41	-188,543.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	39,147.13	333,852.70	333,852.70
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,961.69	-186,422.41	-188,543.49
Total Projected Indirect 2026-2027 (Numerator)	33,185.44	520,275.11	522,396.19
Direct Costs	1,347,027.42	1,052,321.85	1,052,321.85
Rate for 2026-2027 **	2.46*	49.44*	49.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 03902
Form R0418

*** Final ***

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	37,410.00	108,532.87	108,532.87
2022-2023 Fixed Carry Forward	1,076.81	-5,927.55	-5,921.31
Total Indirect Costs	36,333.19	114,460.42	114,454.18
2022-2023 Direct Costs	1,071,137.28	1,000,014.41	1,000,014.41
2024-2025 Rate	3.39*	11.45*	11.45**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,153,994.81	1,074,424.96	1,074,424.96
Indirect costs based on rate ** multiplied by actual direct costs	39,120.42	123,021.66	123,021.66
2024-2025 Actual Indirect Costs	45,649.68	125,219.53	125,219.53
2022-2023 Fixed Carry Forward	1,076.81	-5,927.55	-5,921.31
Total Indirect Costs	44,572.87	131,147.08	131,140.84
Over/(Under) Recovery	-5,452.45	-8,125.42	-8,119.18

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	45,649.68	125,219.53	125,219.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,452.45	-8,125.42	-8,119.18
Total Projected Indirect 2026-2027 (Numerator)	51,102.13	133,344.95	133,338.71
Direct Costs	1,153,994.81	1,074,424.96	1,074,424.96
Rate for 2026-2027 **	4.43*	12.41*	12.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 04000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	983,328.90	1,334,737.33	1,334,737.33
2022-2023 Fixed Carry Forward	-5,290.09	0.00	-75,541.45
Total Indirect Costs	988,618.99	1,334,737.33	1,410,278.78
2022-2023 Direct Costs	8,638,246.12	8,286,837.69	8,286,837.69
2024-2025 Rate	11.44*	16.11*	17.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,622,190.43	10,258,403.81	10,258,403.81
Indirect costs based on rate ** multiplied by actual direct costs	1,215,178.59	1,538,760.57	1,745,980.33
2024-2025 Actual Indirect Costs	1,060,298.11	1,424,084.73	1,424,084.73
2022-2023 Fixed Carry Forward	-5,290.09	0.00	-75,541.45
Total Indirect Costs	1,065,588.20	1,424,084.73	1,499,626.18
Over/(Under) Recovery	149,590.39	0.00	246,354.15

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,060,298.11	1,424,084.73	1,424,084.73
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	149,590.39	0.00	246,354.15
Total Projected Indirect 2026-2027 (Numerator)	910,707.72	1,424,084.73	1,177,730.58
Direct Costs	10,622,190.43	10,258,403.81	10,258,403.81
Rate for 2026-2027 **	8.57*	13.88*	11.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 04010
Form R0418

*** Final ***

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,868,572.45	6,253,258.19	6,253,258.19
2022-2023 Fixed Carry Forward	-105,464.01	0.00	-203,720.90
Total Indirect Costs	1,974,036.46	6,253,258.19	6,456,979.09
2022-2023 Direct Costs	43,904,254.86	39,354,556.10	39,354,556.10
2024-2025 Rate	4.50*	15.89*	16.41**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	47,547,613.96	42,680,075.23	42,680,075.23
Indirect costs based on rate ** multiplied by actual direct costs	2,139,642.63	6,402,011.28	7,003,800.35
2024-2025 Actual Indirect Costs	1,983,715.49	6,650,528.81	6,650,528.81
2022-2023 Fixed Carry Forward	-105,464.01	0.00	-203,720.90
Total Indirect Costs	2,089,179.50	6,650,528.81	6,854,249.71
Over/(Under) Recovery	50,463.13	0.00	149,550.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,983,715.49	6,650,528.81	6,650,528.81
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	50,463.13	0.00	149,550.64
Total Projected Indirect 2026-2027 (Numerator)	1,933,252.36	6,650,528.81	6,500,978.17
Direct Costs	47,547,613.96	42,680,075.23	42,680,075.23
Rate for 2026-2027 **	4.07*	15.58*	15.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 05010
Form R0418

*** Final ***

Alba Public Schools
5935 ELM ST
ELMIRA, MI 49730

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	63,251.02	330,937.61	330,937.61
2022-2023 Fixed Carry Forward	2,246.24	0.00	-75,814.25
Total Indirect Costs	61,004.78	330,937.61	406,751.86
2022-2023 Direct Costs	1,397,550.91	1,129,864.32	1,129,864.32
2024-2025 Rate	4.37*	29.29*	36.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,582,101.33	1,296,010.78	1,296,010.78
Indirect costs based on rate ** multiplied by actual direct costs	69,137.83	194,401.62	324,002.70
2024-2025 Actual Indirect Costs	67,400.00	353,490.55	353,490.55
2022-2023 Fixed Carry Forward	2,246.24	0.00	-75,814.25
Total Indirect Costs	65,153.76	353,490.55	429,304.80
Over/(Under) Recovery	3,984.07	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	67,400.00	353,490.55	353,490.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	3,984.07	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	63,415.93	353,490.55	353,490.55
Direct Costs	1,582,101.33	1,296,010.78	1,296,010.78
Rate for 2026-2027 **	4.01*	27.28*	27.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 05035
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	70,539.65	545,887.66	545,887.66
2022-2023 Fixed Carry Forward	17,227.49	107,137.53	85,803.40
Total Indirect Costs	53,312.16	438,750.13	460,084.26
2022-2023 Direct Costs	5,090,367.00	4,615,018.99	4,615,018.99
2024-2025 Rate	1.05*	9.51*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,062,678.85	5,475,946.71	5,475,946.71
Indirect costs based on rate ** multiplied by actual direct costs	63,658.13	520,762.53	545,951.89
2024-2025 Actual Indirect Costs	86,265.64	672,997.78	672,997.78
2022-2023 Fixed Carry Forward	17,227.49	107,137.53	85,803.40
Total Indirect Costs	69,038.15	565,860.25	587,194.38
Over/(Under) Recovery	-5,380.02	-45,097.72	-41,242.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	86,265.64	672,997.78	672,997.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,380.02	-45,097.72	-41,242.49
Total Projected Indirect 2026-2027 (Numerator)	91,645.66	718,095.50	714,240.27
Direct Costs	6,062,678.85	5,475,946.71	5,475,946.71
Rate for 2026-2027 **	1.51*	13.11*	13.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 05040
Form R0418

*** Final ***

Bellaire Public Schools
205 VICTORY LN
BELLAIRE, MI 49615

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	108,176.62	1,142,253.96	1,142,253.96
2022-2023 Fixed Carry Forward	11,198.58	0.00	-188,501.87
Total Indirect Costs	96,978.04	1,142,253.96	1,330,755.83
2022-2023 Direct Costs	5,635,320.17	4,601,242.83	4,601,242.83
2024-2025 Rate	1.72*	24.82*	28.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,798,542.11	4,824,994.34	4,824,994.34
Indirect costs based on rate ** multiplied by actual direct costs	99,734.92	723,749.15	1,206,248.59
2024-2025 Actual Indirect Costs	138,523.31	1,112,071.08	1,112,071.08
2022-2023 Fixed Carry Forward	11,198.58	0.00	-188,501.87
Total Indirect Costs	127,324.73	1,112,071.08	1,300,572.95
Over/(Under) Recovery	-27,589.81	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	138,523.31	1,112,071.08	1,112,071.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-27,589.81	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	166,113.12	1,112,071.08	1,112,071.08
Direct Costs	5,798,542.11	4,824,994.34	4,824,994.34
Rate for 2026-2027 **	2.86*	23.05*	23.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 05060
Form R0418

*** Final ***

Elk Rapids Schools
308 MEGUZEE PT
ELK RAPIDS, MI 49629

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	462,706.81	1,631,053.48	1,631,053.48
2022-2023 Fixed Carry Forward	-10,497.75	-25,789.74	-25,407.45
Total Indirect Costs	473,204.56	1,656,843.22	1,656,460.93
2022-2023 Direct Costs	16,094,345.62	14,925,998.95	14,925,998.95
2024-2025 Rate	2.94*	11.10*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,306,836.96	13,983,744.17	13,983,744.17
Indirect costs based on rate ** multiplied by actual direct costs	450,021.01	1,552,195.60	1,552,195.60
2024-2025 Actual Indirect Costs	624,760.01	1,947,852.80	1,947,852.80
2022-2023 Fixed Carry Forward	-10,497.75	-25,789.74	-25,407.45
Total Indirect Costs	635,257.76	1,973,642.54	1,973,260.25
Over/(Under) Recovery	-185,236.75	-421,446.94	-421,064.65

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	624,760.01	1,947,852.80	1,947,852.80
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-185,236.75	-421,446.94	-421,064.65
Total Projected Indirect 2026-2027 (Numerator)	809,996.76	2,369,299.74	2,368,917.45
Direct Costs	15,306,836.96	13,983,744.17	13,983,744.17
Rate for 2026-2027 **	5.29*	16.94*	16.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 05065
Form R0418

*** Final ***

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	43,696.00	315,491.81	315,491.81
2022-2023 Fixed Carry Forward	-4,801.22	-7,415.44	-7,416.52
Total Indirect Costs	48,497.22	322,907.25	322,908.33
2022-2023 Direct Costs	3,746,354.01	3,474,558.20	3,474,558.20
2024-2025 Rate	1.29*	9.29*	9.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,501,269.30	4,167,364.44	4,167,364.44
Indirect costs based on rate ** multiplied by actual direct costs	58,066.37	387,148.16	387,148.16
2024-2025 Actual Indirect Costs	68,157.00	402,061.86	402,061.86
2022-2023 Fixed Carry Forward	-4,801.22	-7,415.44	-7,416.52
Total Indirect Costs	72,958.22	409,477.30	409,478.38
Over/(Under) Recovery	-14,891.85	-22,329.14	-22,330.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	68,157.00	402,061.86	402,061.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-14,891.85	-22,329.14	-22,330.22
Total Projected Indirect 2026-2027 (Numerator)	83,048.85	424,391.00	424,392.08
Direct Costs	4,501,269.30	4,167,364.44	4,167,364.44
Rate for 2026-2027 **	1.85*	10.18*	10.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 05070
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	543,259.58	1,845,523.57	1,845,523.57
2022-2023 Fixed Carry Forward	-93,190.93	0.00	-223,395.29
Total Indirect Costs	636,450.51	1,845,523.57	2,068,918.86
2022-2023 Direct Costs	11,193,706.04	9,891,442.05	9,891,442.05
2024-2025 Rate	5.69*	18.66*	20.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,742,139.87	10,373,206.25	10,373,206.25
Indirect costs based on rate ** multiplied by actual direct costs	668,127.76	1,555,980.94	2,170,074.75
2024-2025 Actual Indirect Costs	557,809.35	1,926,742.97	1,926,742.97
2022-2023 Fixed Carry Forward	-93,190.93	0.00	-223,395.29
Total Indirect Costs	651,000.28	1,926,742.97	2,150,138.26
Over/(Under) Recovery	17,127.48	0.00	19,936.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	557,809.35	1,926,742.97	1,926,742.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	17,127.48	0.00	19,936.49
Total Projected Indirect 2026-2027 (Numerator)	540,681.87	1,926,742.97	1,906,806.48
Direct Costs	11,742,139.87	10,373,206.25	10,373,206.25
Rate for 2026-2027 **	4.60*	18.57*	18.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 06020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	172,545.77	592,396.51	592,396.51
2022-2023 Fixed Carry Forward	-2,025.15	-47,111.55	-47,987.35
Total Indirect Costs	174,570.92	639,508.06	640,383.86
2022-2023 Direct Costs	5,803,848.72	5,383,997.98	5,383,997.98
2024-2025 Rate	3.01*	11.88*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,736,043.25	5,195,995.78	5,195,995.78
Indirect costs based on rate ** multiplied by actual direct costs	172,654.90	617,284.30	617,803.90
2024-2025 Actual Indirect Costs	161,368.48	701,415.95	701,415.95
2022-2023 Fixed Carry Forward	-2,025.15	-47,111.55	-47,987.35
Total Indirect Costs	163,393.63	748,527.50	749,403.30
Over/(Under) Recovery	9,261.27	-131,243.20	-131,599.40

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	161,368.48	701,415.95	701,415.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	9,261.27	-131,243.20	-131,599.40
Total Projected Indirect 2026-2027 (Numerator)	152,107.21	832,659.15	833,015.35
Direct Costs	5,736,043.25	5,195,995.78	5,195,995.78
Rate for 2026-2027 **	2.65*	16.03*	16.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 06050
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	699,257.09	2,990,347.96	2,990,347.96
2022-2023 Fixed Carry Forward	98,687.34	0.00	-29,425.71
Total Indirect Costs	600,569.75	2,990,347.96	3,019,773.67
2022-2023 Direct Costs	18,392,735.13	16,101,644.26	16,101,644.26
2024-2025 Rate	3.27*	18.57*	18.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,359,080.02	17,882,798.93	17,882,798.93
Indirect costs based on rate ** multiplied by actual direct costs	665,741.92	2,682,419.84	3,353,024.80
2024-2025 Actual Indirect Costs	799,894.71	3,276,175.80	3,276,175.80
2022-2023 Fixed Carry Forward	98,687.34	0.00	-29,425.71
Total Indirect Costs	701,207.37	3,276,175.80	3,305,601.51
Over/(Under) Recovery	-35,465.45	0.00	47,423.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	799,894.71	3,276,175.80	3,276,175.80
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-35,465.45	0.00	47,423.29
Total Projected Indirect 2026-2027 (Numerator)	835,360.16	3,276,175.80	3,228,752.51
Direct Costs	20,359,080.02	17,882,798.93	17,882,798.93
Rate for 2026-2027 **	4.10*	18.32*	18.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 07010
Form R0418

*** Final ***

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	68,343.00	120,740.00	120,740.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	68,343.00	120,740.00	120,740.00
2022-2023 Direct Costs	415,946.00	363,549.00	363,549.00
2024-2025 Rate	16.43*	33.21*	33.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	464,870.00	423,567.00	423,567.00
Indirect costs based on rate ** multiplied by actual direct costs	69,730.50	63,535.05	105,891.75
2024-2025 Actual Indirect Costs	86,997.00	128,300.00	128,300.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	86,997.00	128,300.00	128,300.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	86,997.00	128,300.00	128,300.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	86,997.00	128,300.00	128,300.00
Direct Costs	464,870.00	423,567.00	423,567.00
Rate for 2026-2027 **	18.71*	30.29*	30.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 07020
Form R0418

*** Final ***

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	289,312.35	750,306.20	750,306.20
2022-2023 Fixed Carry Forward	-55,616.42	-100,127.11	-100,515.78
Total Indirect Costs	344,928.77	850,433.31	850,821.98
2022-2023 Direct Costs	5,260,460.67	4,799,466.82	4,799,466.82
2024-2025 Rate	6.56*	17.72*	17.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,231,761.18	5,717,107.12	5,717,107.12
Indirect costs based on rate ** multiplied by actual direct costs	408,803.53	857,566.07	1,013,643.09
2024-2025 Actual Indirect Costs	306,516.19	821,170.25	821,170.25
2022-2023 Fixed Carry Forward	-55,616.42	-100,127.11	-100,515.78
Total Indirect Costs	362,132.61	921,297.36	921,686.03
Over/(Under) Recovery	46,670.92	0.00	91,957.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	306,516.19	821,170.25	821,170.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	46,670.92	0.00	91,957.06
Total Projected Indirect 2026-2027 (Numerator)	259,845.27	821,170.25	729,213.19
Direct Costs	6,231,761.18	5,717,107.12	5,717,107.12
Rate for 2026-2027 **	4.17*	14.36*	12.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 07040
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	288,135.30	1,124,515.87	1,124,515.87
2022-2023 Fixed Carry Forward	2,041.92	-164,310.92	-164,488.43
Total Indirect Costs	286,093.38	1,288,826.79	1,289,004.30
2022-2023 Direct Costs	7,558,469.92	6,722,089.35	6,722,089.35
2024-2025 Rate	3.79*	19.17*	19.18**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,145,373.52	7,330,865.54	7,330,865.54
Indirect costs based on rate ** multiplied by actual direct costs	308,709.66	1,099,629.83	1,406,060.01
2024-2025 Actual Indirect Costs	305,202.05	1,119,710.03	1,119,710.03
2022-2023 Fixed Carry Forward	2,041.92	-164,310.92	-164,488.43
Total Indirect Costs	303,160.13	1,284,020.95	1,284,198.46
Over/(Under) Recovery	5,549.53	0.00	121,861.55

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	305,202.05	1,119,710.03	1,119,710.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,549.53	0.00	121,861.55
Total Projected Indirect 2026-2027 (Numerator)	299,652.52	1,119,710.03	997,848.48
Direct Costs	8,145,373.52	7,330,865.54	7,330,865.54
Rate for 2026-2027 **	3.68*	15.27*	13.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 08000
Form R0418

*** Final ***

Barry ISD
535 W WOODLAWN AVE
HASTINGS, MI 49058

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	371,413.69	517,520.36	517,520.36
2022-2023 Fixed Carry Forward	27,389.74	7,063.00	7,063.00
Total Indirect Costs	344,023.95	510,457.36	510,457.36
2022-2023 Direct Costs	6,467,576.53	6,321,469.86	6,321,469.86
2024-2025 Rate	5.32*	8.07*	8.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,845,037.31	7,687,329.64	7,687,329.64
Indirect costs based on rate ** multiplied by actual direct costs	417,355.98	620,367.50	620,367.50
2024-2025 Actual Indirect Costs	403,949.77	561,657.44	561,657.44
2022-2023 Fixed Carry Forward	27,389.74	7,063.00	7,063.00
Total Indirect Costs	376,560.03	554,594.44	554,594.44
Over/(Under) Recovery	40,795.95	65,773.06	65,773.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	403,949.77	561,657.44	561,657.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	40,795.95	65,773.06	65,773.06
Total Projected Indirect 2026-2027 (Numerator)	363,153.82	495,884.38	495,884.38
Direct Costs	7,845,037.31	7,687,329.64	7,687,329.64
Rate for 2026-2027 **	4.63*	6.45*	6.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 08010
Form R0418

*** Final ***

Delton Kellogg Schools
327 N GROVE ST
DELTON, MI 49046

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	459,462.57	1,663,039.92	1,663,039.92
2022-2023 Fixed Carry Forward	120,064.37	26,596.26	-26,669.03
Total Indirect Costs	339,398.20	1,636,443.66	1,689,708.95
2022-2023 Direct Costs	14,281,256.75	13,077,679.40	13,077,679.40
2024-2025 Rate	2.38*	12.51*	12.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,620,212.08	13,239,654.68	13,239,654.68
Indirect costs based on rate ** multiplied by actual direct costs	347,961.05	1,656,280.80	1,710,563.38
2024-2025 Actual Indirect Costs	658,451.89	2,039,009.29	2,039,009.29
2022-2023 Fixed Carry Forward	120,064.37	26,596.26	-26,669.03
Total Indirect Costs	538,387.52	2,012,413.03	2,065,678.32
Over/(Under) Recovery	-190,426.47	-356,132.23	-355,114.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	658,451.89	2,039,009.29	2,039,009.29
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-190,426.47	-356,132.23	-355,114.94
Total Projected Indirect 2026-2027 (Numerator)	848,878.36	2,395,141.52	2,394,124.23
Direct Costs	14,620,212.08	13,239,654.68	13,239,654.68
Rate for 2026-2027 **	5.81*	18.09*	18.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 08030
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,225,797.74	4,989,146.24	4,989,146.24
2022-2023 Fixed Carry Forward	161,342.21	0.00	51,660.64
Total Indirect Costs	1,064,455.53	4,989,146.24	4,937,485.60
2022-2023 Direct Costs	31,986,505.53	28,223,157.03	28,223,157.03
2024-2025 Rate	3.33*	17.68*	17.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	36,104,420.26	32,010,642.43	32,010,642.43
Indirect costs based on rate ** multiplied by actual direct costs	1,202,277.19	4,801,596.36	5,598,661.36
2024-2025 Actual Indirect Costs	1,508,428.72	5,602,206.55	5,602,206.55
2022-2023 Fixed Carry Forward	161,342.21	0.00	51,660.64
Total Indirect Costs	1,347,086.51	5,602,206.55	5,550,545.91
Over/(Under) Recovery	-144,809.32	0.00	48,115.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,508,428.72	5,602,206.55	5,602,206.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-144,809.32	0.00	48,115.45
Total Projected Indirect 2026-2027 (Numerator)	1,653,238.04	5,602,206.55	5,554,091.10
Direct Costs	36,104,420.26	32,010,642.43	32,010,642.43
Rate for 2026-2027 **	4.58*	17.50*	17.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 08050
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	798,698.47	4,635,868.99	4,635,868.99
2022-2023 Fixed Carry Forward	70,936.24	-560,978.77	-560,955.35
Total Indirect Costs	727,762.23	5,196,847.76	5,196,824.34
2022-2023 Direct Costs	41,539,295.92	37,432,843.02	37,432,843.02
2024-2025 Rate	1.75*	13.88*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	46,356,643.15	42,105,953.88	42,105,953.88
Indirect costs based on rate ** multiplied by actual direct costs	811,241.26	5,844,306.40	5,844,306.40
2024-2025 Actual Indirect Costs	1,295,490.55	5,546,179.82	5,546,179.82
2022-2023 Fixed Carry Forward	70,936.24	-560,978.77	-560,955.35
Total Indirect Costs	1,224,554.31	6,107,158.59	6,107,135.17
Over/(Under) Recovery	-413,313.05	-262,852.19	-262,828.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,295,490.55	5,546,179.82	5,546,179.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-413,313.05	-262,852.19	-262,828.77
Total Projected Indirect 2026-2027 (Numerator)	1,708,803.60	5,809,032.01	5,809,008.59
Direct Costs	46,356,643.15	42,105,953.88	42,105,953.88
Rate for 2026-2027 **	3.69*	13.80*	13.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09000
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,142,355.82	5,347,564.29	5,347,564.29
2022-2023 Fixed Carry Forward	-115,331.28	119,383.16	47,771.46
Total Indirect Costs	3,257,687.10	5,228,181.13	5,299,792.83
2022-2023 Direct Costs	41,907,078.13	39,701,869.66	39,701,869.66
2024-2025 Rate	7.77*	13.17*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	49,701,124.98	47,368,945.16	47,368,945.16
Indirect costs based on rate ** multiplied by actual direct costs	3,861,777.41	6,238,490.08	6,323,754.18
2024-2025 Actual Indirect Costs	2,881,281.84	5,213,461.66	5,213,461.66
2022-2023 Fixed Carry Forward	-115,331.28	119,383.16	47,771.46
Total Indirect Costs	2,996,613.12	5,094,078.50	5,165,690.20
Over/(Under) Recovery	865,164.29	1,144,411.58	1,158,063.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,881,281.84	5,213,461.66	5,213,461.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	865,164.29	1,144,411.58	1,158,063.98
Total Projected Indirect 2026-2027 (Numerator)	2,016,117.55	4,069,050.08	4,055,397.68
Direct Costs	49,701,124.98	47,368,945.16	47,368,945.16
Rate for 2026-2027 **	4.06*	8.59*	8.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09010
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,474,778.45	11,951,798.35	11,951,798.35
2022-2023 Fixed Carry Forward	-1,830.98	-75,815.20	-155,703.15
Total Indirect Costs	3,476,609.43	12,027,613.55	12,107,501.50
2022-2023 Direct Costs	87,219,453.83	79,704,584.93	79,704,584.93
2024-2025 Rate	3.99*	15.09*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	92,781,776.17	84,163,805.67	84,163,805.67
Indirect costs based on rate ** multiplied by actual direct costs	3,701,992.87	12,624,570.85	12,784,482.08
2024-2025 Actual Indirect Costs	3,766,560.49	12,136,736.27	12,136,736.27
2022-2023 Fixed Carry Forward	-1,830.98	-75,815.20	-155,703.15
Total Indirect Costs	3,768,391.47	12,212,551.47	12,292,439.42
Over/(Under) Recovery	-66,398.60	0.00	492,042.66

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,766,560.49	12,136,736.27	12,136,736.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-66,398.60	0.00	492,042.66
Total Projected Indirect 2026-2027 (Numerator)	3,832,959.09	12,136,736.27	11,644,693.61
Direct Costs	92,781,776.17	84,163,805.67	84,163,805.67
Rate for 2026-2027 **	4.13*	14.42*	13.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09030
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	961,206.77	3,896,073.71	3,896,073.71
2022-2023 Fixed Carry Forward	46,246.58	-437,901.04	-437,462.10
Total Indirect Costs	914,960.19	4,333,974.75	4,333,535.81
2022-2023 Direct Costs	29,526,035.56	26,591,168.62	26,591,168.62
2024-2025 Rate	3.10*	16.30*	16.30**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	32,068,366.86	28,746,916.33	28,746,916.33
Indirect costs based on rate ** multiplied by actual direct costs	994,119.37	4,312,037.45	4,685,747.36
2024-2025 Actual Indirect Costs	1,328,914.55	4,650,365.08	4,650,365.08
2022-2023 Fixed Carry Forward	46,246.58	-437,901.04	-437,462.10
Total Indirect Costs	1,282,667.97	5,088,266.12	5,087,827.18
Over/(Under) Recovery	-288,548.60	0.00	-402,079.82

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,328,914.55	4,650,365.08	4,650,365.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-288,548.60	0.00	-402,079.82
Total Projected Indirect 2026-2027 (Numerator)	1,617,463.15	4,650,365.08	5,052,444.90
Direct Costs	32,068,366.86	28,746,916.33	28,746,916.33
Rate for 2026-2027 **	5.04*	16.18*	17.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09050
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	981,583.19	2,886,641.08	2,886,641.08
2022-2023 Fixed Carry Forward	-222,640.60	0.00	-64,174.55
Total Indirect Costs	1,204,223.79	2,886,641.08	2,950,815.63
2022-2023 Direct Costs	20,085,236.72	18,180,178.83	18,180,178.83
2024-2025 Rate	6.00*	15.88*	16.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,885,315.48	16,976,675.03	16,976,675.03
Indirect costs based on rate ** multiplied by actual direct costs	1,133,118.93	2,546,501.25	2,755,314.36
2024-2025 Actual Indirect Costs	784,961.28	2,693,601.73	2,693,601.73
2022-2023 Fixed Carry Forward	-222,640.60	0.00	-64,174.55
Total Indirect Costs	1,007,601.88	2,693,601.73	2,757,776.28
Over/(Under) Recovery	125,517.05	0.00	-2,461.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	784,961.28	2,693,601.73	2,693,601.73
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	125,517.05	0.00	-2,461.92
Total Projected Indirect 2026-2027 (Numerator)	659,444.23	2,693,601.73	2,696,063.65
Direct Costs	18,885,315.48	16,976,675.03	16,976,675.03
Rate for 2026-2027 **	3.49*	15.87*	15.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09090
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	512,711.43	1,799,313.11	1,799,313.11
2022-2023 Fixed Carry Forward	-81,030.65	-70,887.81	-71,373.28
Total Indirect Costs	593,742.08	1,870,200.92	1,870,686.39
2022-2023 Direct Costs	13,716,916.69	12,430,315.01	12,430,315.01
2024-2025 Rate	4.33*	15.05*	15.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,179,197.54	14,444,969.91	14,444,969.91
Indirect costs based on rate ** multiplied by actual direct costs	700,559.25	2,166,745.49	2,173,967.97
2024-2025 Actual Indirect Costs	556,016.90	2,290,244.53	2,290,244.53
2022-2023 Fixed Carry Forward	-81,030.65	-70,887.81	-71,373.28
Total Indirect Costs	637,047.55	2,361,132.34	2,361,617.81
Over/(Under) Recovery	63,511.70	0.00	-187,649.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	556,016.90	2,290,244.53	2,290,244.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	63,511.70	0.00	-187,649.84
Total Projected Indirect 2026-2027 (Numerator)	492,505.20	2,290,244.53	2,477,894.37
Direct Costs	16,179,197.54	14,444,969.91	14,444,969.91
Rate for 2026-2027 **	3.04*	15.85*	17.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09901
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	101,180.31	362,347.79	362,347.79
2022-2023 Fixed Carry Forward	-58,116.87	0.00	-14,674.02
Total Indirect Costs	159,297.18	362,347.79	377,021.81
2022-2023 Direct Costs	2,168,257.59	1,907,090.11	1,907,090.11
2024-2025 Rate	7.35*	19.00*	19.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,362,377.10	2,113,414.02	2,113,414.02
Indirect costs based on rate ** multiplied by actual direct costs	173,634.72	317,012.10	417,821.95
2024-2025 Actual Indirect Costs	45,410.67	294,373.75	294,373.75
2022-2023 Fixed Carry Forward	-58,116.87	0.00	-14,674.02
Total Indirect Costs	103,527.54	294,373.75	309,047.77
Over/(Under) Recovery	70,107.18	0.00	108,774.18

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	45,410.67	294,373.75	294,373.75
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	70,107.18	0.00	108,774.18
Total Projected Indirect 2026-2027 (Numerator)	-24,696.51	294,373.75	185,599.57
Direct Costs	2,362,377.10	2,113,414.02	2,113,414.02
Rate for 2026-2027 **	0.00*	13.93*	8.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09902
Form R0418

*** Final ***

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	20,296.65	369,709.77	369,709.77
2022-2023 Fixed Carry Forward	68,564.63	0.00	133,771.37
Total Indirect Costs	-48,267.98	369,709.77	235,938.40
2022-2023 Direct Costs	3,417,741.37	3,068,328.25	3,068,328.25
2024-2025 Rate	0.00*	12.05*	7.69**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,607,126.00	3,288,669.00	3,288,669.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	396,284.61	252,898.65
2024-2025 Actual Indirect Costs	31,823.00	350,280.00	350,280.00
2022-2023 Fixed Carry Forward	68,564.63	0.00	133,771.37
Total Indirect Costs	-36,741.63	350,280.00	216,508.63
Over/(Under) Recovery	0.00	46,004.61	36,390.02

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	31,823.00	350,280.00	350,280.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	46,004.61	36,390.02
Total Projected Indirect 2026-2027 (Numerator)	31,823.00	304,275.39	313,889.98
Direct Costs	3,607,126.00	3,288,669.00	3,288,669.00
Rate for 2026-2027 **	0.88*	9.25*	9.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 09903
Form R0418

*** Final ***

Bay City Academy
809 SAGINAW ST
BAY CITY, MI 48708

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	119,170.70	739,405.18	739,405.18
2022-2023 Fixed Carry Forward	0.00	-180,330.95	-246,446.14
Total Indirect Costs	119,170.70	919,736.13	985,851.32
2022-2023 Direct Costs	5,221,668.51	4,601,434.03	4,601,434.03
2024-2025 Rate	2.28*	19.99*	21.42**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,106,787.92	4,616,542.27	4,616,542.27
Indirect costs based on rate ** multiplied by actual direct costs	116,434.76	692,481.34	988,863.35
2024-2025 Actual Indirect Costs	1,000,827.04	1,491,072.69	1,491,072.69
2022-2023 Fixed Carry Forward	0.00	-180,330.95	-246,446.14
Total Indirect Costs	1,000,827.04	1,671,403.64	1,737,518.83
Over/(Under) Recovery	-884,392.28	0.00	-748,655.48

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,000,827.04	1,491,072.69	1,491,072.69
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-884,392.28	0.00	-748,655.48
Total Projected Indirect 2026-2027 (Numerator)	1,885,219.32	1,491,072.69	2,239,728.17
Direct Costs	5,106,787.92	4,616,542.27	4,616,542.27
Rate for 2026-2027 **	36.92*	32.30*	48.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 10015
Form R0418

*** Final ***

Benzie County Central Schools
9300 HOMESTEAD RD
BENZONIA, MI 49616

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	666,255.14	2,655,052.94	2,655,052.94
2022-2023 Fixed Carry Forward	24,072.46	0.00	-43,597.49
Total Indirect Costs	642,182.68	2,655,052.94	2,698,650.43
2022-2023 Direct Costs	16,811,369.06	14,822,571.26	14,822,571.26
2024-2025 Rate	3.82*	17.91*	18.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,788,276.92	16,721,417.07	16,721,417.07
Indirect costs based on rate ** multiplied by actual direct costs	717,712.18	2,508,212.56	3,044,970.05
2024-2025 Actual Indirect Costs	754,762.42	2,821,622.27	2,821,622.27
2022-2023 Fixed Carry Forward	24,072.46	0.00	-43,597.49
Total Indirect Costs	730,689.96	2,821,622.27	2,865,219.76
Over/(Under) Recovery	-12,977.78	0.00	179,750.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	754,762.42	2,821,622.27	2,821,622.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-12,977.78	0.00	179,750.29
Total Projected Indirect 2026-2027 (Numerator)	767,740.20	2,821,622.27	2,641,871.98
Direct Costs	18,788,276.92	16,721,417.07	16,721,417.07
Rate for 2026-2027 **	4.09*	16.87*	15.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 10025
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	34,606.98	1,001,570.17	1,001,570.17
2022-2023 Fixed Carry Forward	0.00	-102,118.04	-102,118.04
Total Indirect Costs	34,606.98	1,103,688.21	1,103,688.21
2022-2023 Direct Costs	9,408,642.18	8,441,678.99	8,441,678.99
2024-2025 Rate	0.37*	13.07*	13.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,887,789.00	9,702,100.20	9,702,100.20
Indirect costs based on rate ** multiplied by actual direct costs	40,284.82	1,268,064.50	1,268,064.50
2024-2025 Actual Indirect Costs	121,706.12	1,307,394.92	1,307,394.92
2022-2023 Fixed Carry Forward	0.00	-102,118.04	-102,118.04
Total Indirect Costs	121,706.12	1,409,512.96	1,409,512.96
Over/(Under) Recovery	-81,421.30	-141,448.46	-141,448.46

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	121,706.12	1,307,394.92	1,307,394.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-81,421.30	-141,448.46	-141,448.46
Total Projected Indirect 2026-2027 (Numerator)	203,127.42	1,448,843.38	1,448,843.38
Direct Costs	10,887,789.00	9,702,100.20	9,702,100.20
Rate for 2026-2027 **	1.87*	14.93*	14.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11000
Form R0418

*** Final ***

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,669,083.27	5,671,088.39	5,671,088.39
2022-2023 Fixed Carry Forward	-16,259.11	0.00	597,314.03
Total Indirect Costs	3,685,342.38	5,671,088.39	5,073,774.36
2022-2023 Direct Costs	41,553,444.67	39,551,439.55	39,551,439.55
2024-2025 Rate	8.87*	14.34*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	47,659,041.88	45,101,544.79	45,101,544.79
Indirect costs based on rate ** multiplied by actual direct costs	4,227,357.01	6,467,561.52	5,786,528.20
2024-2025 Actual Indirect Costs	6,761,948.00	9,319,445.09	9,319,445.09
2022-2023 Fixed Carry Forward	-16,259.11	0.00	597,314.03
Total Indirect Costs	6,778,207.11	9,319,445.09	8,722,131.06
Over/(Under) Recovery	-2,550,850.10	-2,851,883.57	-2,935,602.86

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,761,948.00	9,319,445.09	9,319,445.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,550,850.10	-2,851,883.57	-2,935,602.86
Total Projected Indirect 2026-2027 (Numerator)	9,312,798.10	12,171,328.66	12,255,047.95
Direct Costs	47,659,041.88	45,101,544.79	45,101,544.79
Rate for 2026-2027 **	19.54*	26.99*	27.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11010
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	375,300.22	2,755,381.40	2,755,381.40
2022-2023 Fixed Carry Forward	1,420,075.52	0.00	2,530,981.53
Total Indirect Costs	-1,044,775.30	2,755,381.40	224,399.87
2022-2023 Direct Costs	30,350,255.42	27,970,174.24	27,970,174.24
2024-2025 Rate	0.00*	9.85*	0.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	33,375,604.22	30,719,094.06	30,719,094.06
Indirect costs based on rate ** multiplied by actual direct costs	0.00	3,025,830.76	245,752.75
2024-2025 Actual Indirect Costs	2,343,502.77	5,000,012.93	5,000,012.93
2022-2023 Fixed Carry Forward	1,420,075.52	0.00	2,530,981.53
Total Indirect Costs	923,427.25	5,000,012.93	2,469,031.40
Over/(Under) Recovery	0.00	-1,974,182.17	-2,223,278.65

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,343,502.77	5,000,012.93	5,000,012.93
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,974,182.17	-2,223,278.65
Total Projected Indirect 2026-2027 (Numerator)	2,343,502.77	6,974,195.10	7,223,291.58
Direct Costs	33,375,604.22	30,719,094.06	30,719,094.06
Rate for 2026-2027 **	7.02*	22.70*	23.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,283,820.39	5,016,902.36	5,016,902.36
2022-2023 Fixed Carry Forward	-122,059.35	-398,643.11	-525,006.07
Total Indirect Costs	1,405,879.74	5,415,545.47	5,541,908.43
2022-2023 Direct Costs	34,521,476.97	30,788,395.00	30,788,395.00
2024-2025 Rate	4.07*	17.59*	18.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	38,159,006.21	33,890,594.11	33,890,594.11
Indirect costs based on rate ** multiplied by actual direct costs	1,553,071.55	5,083,589.12	6,100,306.94
2024-2025 Actual Indirect Costs	1,522,117.53	5,790,529.63	5,790,529.63
2022-2023 Fixed Carry Forward	-122,059.35	-398,643.11	-525,006.07
Total Indirect Costs	1,644,176.88	6,189,172.74	6,315,535.70
Over/(Under) Recovery	-91,105.33	0.00	-215,228.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,522,117.53	5,790,529.63	5,790,529.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-91,105.33	0.00	-215,228.76
Total Projected Indirect 2026-2027 (Numerator)	1,613,222.86	5,790,529.63	6,005,758.39
Direct Costs	38,159,006.21	33,890,594.11	33,890,594.11
Rate for 2026-2027 **	4.23*	17.09*	17.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11030
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	841,963.73	4,531,030.11	4,531,030.11
2022-2023 Fixed Carry Forward	-8,085.23	-757,049.17	-756,905.74
Total Indirect Costs	850,048.96	5,288,079.28	5,287,935.85
2022-2023 Direct Costs	34,020,471.70	30,331,405.32	30,331,405.32
2024-2025 Rate	2.50*	17.43*	17.43**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,857,788.11	30,691,521.42	30,691,521.42
Indirect costs based on rate ** multiplied by actual direct costs	871,444.70	4,603,728.21	5,349,532.18
2024-2025 Actual Indirect Costs	973,503.88	5,139,770.57	5,139,770.57
2022-2023 Fixed Carry Forward	-8,085.23	-757,049.17	-756,905.74
Total Indirect Costs	981,589.11	5,896,819.74	5,896,676.31
Over/(Under) Recovery	-110,144.41	0.00	-547,144.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	973,503.88	5,139,770.57	5,139,770.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-110,144.41	0.00	-547,144.13
Total Projected Indirect 2026-2027 (Numerator)	1,083,648.29	5,139,770.57	5,686,914.70
Direct Costs	34,857,788.11	30,691,521.42	30,691,521.42
Rate for 2026-2027 **	3.11*	16.75*	18.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11033
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	610,854.82	1,143,885.02	1,143,885.02
2022-2023 Fixed Carry Forward	16,732.25	0.00	568,069.93
Total Indirect Costs	594,122.57	1,143,885.02	575,815.09
2022-2023 Direct Costs	9,517,719.42	8,984,689.22	8,984,689.22
2024-2025 Rate	6.24*	12.73*	6.41**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,281,281.69	8,984,347.33	8,984,347.33
Indirect costs based on rate ** multiplied by actual direct costs	641,551.98	1,143,707.42	575,896.66
2024-2025 Actual Indirect Costs	651,878.97	1,948,813.33	1,948,813.33
2022-2023 Fixed Carry Forward	16,732.25	0.00	568,069.93
Total Indirect Costs	635,146.72	1,948,813.33	1,380,743.40
Over/(Under) Recovery	6,405.26	-805,105.91	-804,846.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	651,878.97	1,948,813.33	1,948,813.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	6,405.26	-805,105.91	-804,846.74
Total Projected Indirect 2026-2027 (Numerator)	645,473.71	2,753,919.24	2,753,660.07
Direct Costs	10,281,281.69	8,984,347.33	8,984,347.33
Rate for 2026-2027 **	6.28*	30.65*	30.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11200
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	813,504.11	2,802,232.54	2,802,232.54
2022-2023 Fixed Carry Forward	64,796.09	0.00	160,290.55
Total Indirect Costs	748,708.02	2,802,232.54	2,641,941.99
2022-2023 Direct Costs	15,673,168.89	13,684,440.46	13,684,440.46
2024-2025 Rate	4.78*	20.48*	19.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,662,570.23	15,581,633.68	15,581,633.68
Indirect costs based on rate ** multiplied by actual direct costs	844,270.86	2,337,245.05	3,008,813.46
2024-2025 Actual Indirect Costs	902,806.62	2,983,743.17	2,983,743.17
2022-2023 Fixed Carry Forward	64,796.09	0.00	160,290.55
Total Indirect Costs	838,010.53	2,983,743.17	2,823,452.62
Over/(Under) Recovery	6,260.33	0.00	185,360.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	902,806.62	2,983,743.17	2,983,743.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	6,260.33	0.00	185,360.84
Total Projected Indirect 2026-2027 (Numerator)	896,546.29	2,983,743.17	2,798,382.33
Direct Costs	17,662,570.23	15,581,633.68	15,581,633.68
Rate for 2026-2027 **	5.08*	19.15*	17.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11210
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	406,681.58	2,007,665.03	2,007,665.03
2022-2023 Fixed Carry Forward	114,726.25	19,453.12	21,202.05
Total Indirect Costs	291,955.33	1,988,211.91	1,986,462.98
2022-2023 Direct Costs	16,128,536.49	14,527,553.04	14,527,553.04
2024-2025 Rate	1.81*	13.69*	13.67**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,364,597.90	16,884,534.82	16,884,534.82
Indirect costs based on rate ** multiplied by actual direct costs	332,399.22	2,311,492.82	2,308,115.91
2024-2025 Actual Indirect Costs	504,315.58	1,984,378.66	1,984,378.66
2022-2023 Fixed Carry Forward	114,726.25	19,453.12	21,202.05
Total Indirect Costs	389,589.33	1,964,925.54	1,963,176.61
Over/(Under) Recovery	-57,190.11	346,567.28	344,939.30

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	504,315.58	1,984,378.66	1,984,378.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-57,190.11	346,567.28	344,939.30
Total Projected Indirect 2026-2027 (Numerator)	561,505.69	1,637,811.38	1,639,439.36
Direct Costs	18,364,597.90	16,884,534.82	16,884,534.82
Rate for 2026-2027 **	3.06*	9.70*	9.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11240
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,427,173.11	9,702,352.12	9,702,352.12
2022-2023 Fixed Carry Forward	-552,119.72	-2,508,223.17	-2,513,679.08
Total Indirect Costs	2,979,292.83	12,210,575.29	12,216,031.20
2022-2023 Direct Costs	59,301,359.53	52,956,816.63	52,956,816.63
2024-2025 Rate	5.02*	23.06*	23.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	70,354,079.58	64,942,852.65	64,942,852.65
Indirect costs based on rate ** multiplied by actual direct costs	3,531,774.79	9,741,427.90	14,982,316.11
2024-2025 Actual Indirect Costs	3,349,173.22	8,526,423.15	8,526,423.15
2022-2023 Fixed Carry Forward	-552,119.72	-2,508,223.17	-2,513,679.08
Total Indirect Costs	3,901,292.94	11,034,646.32	11,040,102.23
Over/(Under) Recovery	-217,734.47	0.00	3,942,213.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,349,173.22	8,526,423.15	8,526,423.15
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-217,734.47	0.00	3,942,213.88
Total Projected Indirect 2026-2027 (Numerator)	3,566,907.69	8,526,423.15	4,584,209.27
Direct Costs	70,354,079.58	64,942,852.65	64,942,852.65
Rate for 2026-2027 **	5.07*	13.13*	7.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11250
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	272,131.54	776,722.18	776,722.18
2022-2023 Fixed Carry Forward	3,172.78	0.00	502,173.24
Total Indirect Costs	268,958.76	776,722.18	274,548.94
2022-2023 Direct Costs	8,902,028.54	8,397,437.90	8,397,437.90
2024-2025 Rate	3.02*	9.25*	3.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,074,744.66	8,304,762.32	8,304,762.32
Indirect costs based on rate ** multiplied by actual direct costs	274,057.29	768,190.51	271,565.73
2024-2025 Actual Indirect Costs	490,600.09	1,260,582.43	1,260,582.43
2022-2023 Fixed Carry Forward	3,172.78	0.00	502,173.24
Total Indirect Costs	487,427.31	1,260,582.43	758,409.19
Over/(Under) Recovery	-213,370.02	-492,391.92	-486,843.46

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	490,600.09	1,260,582.43	1,260,582.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-213,370.02	-492,391.92	-486,843.46
Total Projected Indirect 2026-2027 (Numerator)	703,970.11	1,752,974.35	1,747,425.89
Direct Costs	9,074,744.66	8,304,762.32	8,304,762.32
Rate for 2026-2027 **	7.76*	21.11*	21.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11300
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*** Final ***

Niles Community Schools
1 TYLER ST
NILES, MI 49120

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	821,165.58	4,666,301.24	4,666,301.24
2022-2023 Fixed Carry Forward	30,766.41	-464,737.29	-464,737.29
Total Indirect Costs	790,399.17	5,131,038.53	5,131,038.53
2022-2023 Direct Costs	41,609,103.96	37,613,428.30	37,613,428.30
2024-2025 Rate	1.90*	13.64*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	45,155,007.29	40,899,741.98	40,899,741.98
Indirect costs based on rate ** multiplied by actual direct costs	857,945.14	5,578,724.81	5,578,724.81
2024-2025 Actual Indirect Costs	896,666.47	4,991,601.78	4,991,601.78
2022-2023 Fixed Carry Forward	30,766.41	-464,737.29	-464,737.29
Total Indirect Costs	865,900.06	5,456,339.07	5,456,339.07
Over/(Under) Recovery	-7,954.92	122,385.74	122,385.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	896,666.47	4,991,601.78	4,991,601.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,954.92	122,385.74	122,385.74
Total Projected Indirect 2026-2027 (Numerator)	904,621.39	4,869,216.04	4,869,216.04
Direct Costs	45,155,007.29	40,899,741.98	40,899,741.98
Rate for 2026-2027 **	2.00*	11.91*	11.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11310
Form R0418

*** Final ***

Buchanan Community Schools
401 W CHICAGO ST
BUCHANAN, MI 49107

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	751,719.38	2,769,414.33	2,769,414.33
2022-2023 Fixed Carry Forward	51,690.19	-289,458.98	-313,019.98
Total Indirect Costs	700,029.19	3,058,873.31	3,082,434.31
2022-2023 Direct Costs	19,050,355.33	17,032,660.38	17,032,660.38
2024-2025 Rate	3.67*	17.96*	18.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,565,674.75	18,356,142.80	18,356,142.80
Indirect costs based on rate ** multiplied by actual direct costs	754,760.26	2,753,421.42	3,322,461.85
2024-2025 Actual Indirect Costs	786,664.62	2,996,196.57	2,996,196.57
2022-2023 Fixed Carry Forward	51,690.19	-289,458.98	-313,019.98
Total Indirect Costs	734,974.43	3,285,655.55	3,309,216.55
Over/(Under) Recovery	19,785.83	0.00	13,245.30

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	786,664.62	2,996,196.57	2,996,196.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	19,785.83	0.00	13,245.30
Total Projected Indirect 2026-2027 (Numerator)	766,878.79	2,996,196.57	2,982,951.27
Direct Costs	20,565,674.75	18,356,142.80	18,356,142.80
Rate for 2026-2027 **	3.73*	16.32*	16.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11320
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	755,004.59	2,249,202.14	2,249,202.14
2022-2023 Fixed Carry Forward	120,815.20	76,998.61	92,538.34
Total Indirect Costs	634,189.39	2,172,203.53	2,156,663.80
2022-2023 Direct Costs	19,249,851.51	17,755,653.96	17,755,653.96
2024-2025 Rate	3.29*	12.23*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,208,515.76	18,368,718.81	18,368,718.81
Indirect costs based on rate ** multiplied by actual direct costs	664,860.17	2,246,494.31	2,231,799.34
2024-2025 Actual Indirect Costs	900,239.15	2,740,036.10	2,740,036.10
2022-2023 Fixed Carry Forward	120,815.20	76,998.61	92,538.34
Total Indirect Costs	779,423.95	2,663,037.49	2,647,497.76
Over/(Under) Recovery	-114,563.78	-416,543.18	-415,698.42

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	900,239.15	2,740,036.10	2,740,036.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-114,563.78	-416,543.18	-415,698.42
Total Projected Indirect 2026-2027 (Numerator)	1,014,802.93	3,156,579.28	3,155,734.52
Direct Costs	20,208,515.76	18,368,718.81	18,368,718.81
Rate for 2026-2027 **	5.02*	17.18*	17.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11330
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	477,176.55	1,640,082.26	1,640,082.26
2022-2023 Fixed Carry Forward	56,132.35	33,627.80	123,475.76
Total Indirect Costs	421,044.20	1,606,454.46	1,516,606.50
2022-2023 Direct Costs	16,337,067.60	15,174,161.89	15,174,161.89
2024-2025 Rate	2.58*	10.59*	9.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,146,837.41	14,092,940.16	14,092,940.16
Indirect costs based on rate ** multiplied by actual direct costs	390,788.41	1,492,442.36	1,407,884.72
2024-2025 Actual Indirect Costs	571,151.63	1,926,982.14	1,926,982.14
2022-2023 Fixed Carry Forward	56,132.35	33,627.80	123,475.76
Total Indirect Costs	515,019.28	1,893,354.34	1,803,506.38
Over/(Under) Recovery	-124,230.87	-400,911.98	-282,413.95

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	571,151.63	1,926,982.14	1,926,982.14
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-124,230.87	-400,911.98	-282,413.95
Total Projected Indirect 2026-2027 (Numerator)	695,382.50	2,327,894.12	2,209,396.09
Direct Costs	15,146,837.41	14,092,940.16	14,092,940.16
Rate for 2026-2027 **	4.59*	16.52*	15.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11340
Form R0418

*** Final ***

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	407,711.34	1,918,538.29	1,918,538.29
2022-2023 Fixed Carry Forward	120,685.01	-90,304.06	-104,911.62
Total Indirect Costs	287,026.33	2,008,842.35	2,023,449.91
2022-2023 Direct Costs	15,277,651.00	13,766,824.05	13,766,824.05
2024-2025 Rate	1.88*	14.59*	14.70**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,061,142.09	14,252,353.31	14,252,353.31
Indirect costs based on rate ** multiplied by actual direct costs	301,949.47	2,079,418.35	2,095,095.94
2024-2025 Actual Indirect Costs	594,485.92	2,403,274.70	2,403,274.70
2022-2023 Fixed Carry Forward	120,685.01	-90,304.06	-104,911.62
Total Indirect Costs	473,800.91	2,493,578.76	2,508,186.32
Over/(Under) Recovery	-171,851.44	-414,160.41	-413,090.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	594,485.92	2,403,274.70	2,403,274.70
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-171,851.44	-414,160.41	-413,090.38
Total Projected Indirect 2026-2027 (Numerator)	766,337.36	2,817,435.11	2,816,365.08
Direct Costs	16,061,142.09	14,252,353.31	14,252,353.31
Rate for 2026-2027 **	4.77*	19.77*	19.76**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	11,165.78	64,773.62	64,773.62
2022-2023 Fixed Carry Forward	-3,893.95	-2,884.70	-2,884.70
Total Indirect Costs	15,059.73	67,658.32	67,658.32
2022-2023 Direct Costs	908,979.23	855,371.39	855,371.39
2024-2025 Rate	1.66*	7.91*	7.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	943,298.76	873,298.44	873,298.44
Indirect costs based on rate ** multiplied by actual direct costs	15,658.76	69,077.91	69,077.91
2024-2025 Actual Indirect Costs	19,524.39	89,524.71	89,524.71
2022-2023 Fixed Carry Forward	-3,893.95	-2,884.70	-2,884.70
Total Indirect Costs	23,418.34	92,409.41	92,409.41
Over/(Under) Recovery	-7,759.58	-23,331.50	-23,331.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	19,524.39	89,524.71	89,524.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,759.58	-23,331.50	-23,331.50
Total Projected Indirect 2026-2027 (Numerator)	27,283.97	112,856.21	112,856.21
Direct Costs	943,298.76	873,298.44	873,298.44
Rate for 2026-2027 **	2.89*	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 2026-2027 Indirect Cost Rates
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	128,851.00	128,851.00
2022-2023 Fixed Carry Forward	7,500.91	-19,986.85	-19,986.85
Total Indirect Costs	-7,500.91	148,837.85	148,837.85
2022-2023 Direct Costs	978,025.35	849,174.35	849,174.35
2024-2025 Rate	0.00*	17.53*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	895,536.36	812,281.03	812,281.03
Indirect costs based on rate ** multiplied by actual direct costs	0.00	121,842.15	142,392.86
2024-2025 Actual Indirect Costs	22,163.19	105,418.52	105,418.52
2022-2023 Fixed Carry Forward	7,500.91	-19,986.85	-19,986.85
Total Indirect Costs	14,662.28	125,405.37	125,405.37
Over/(Under) Recovery	0.00	0.00	16,987.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	22,163.19	105,418.52	105,418.52
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	16,987.49
Total Projected Indirect 2026-2027 (Numerator)	22,163.19	105,418.52	88,431.03
Direct Costs	895,536.36	812,281.03	812,281.03
Rate for 2026-2027 **	2.47*	12.98*	10.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11900
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	88,107.91	226,230.84	226,230.84
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	88,107.91	226,230.84	226,230.84
2022-2023 Direct Costs	956,137.80	818,014.87	818,014.87
2024-2025 Rate	9.21*	27.66*	27.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,118,993.17	1,099,255.63	1,099,255.63
Indirect costs based on rate ** multiplied by actual direct costs	103,059.27	164,888.34	274,813.91
2024-2025 Actual Indirect Costs	69,431.92	89,169.46	89,169.46
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	69,431.92	89,169.46	89,169.46
Over/(Under) Recovery	33,627.35	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	69,431.92	89,169.46	89,169.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	33,627.35	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	35,804.57	89,169.46	89,169.46
Direct Costs	1,118,993.17	1,099,255.63	1,099,255.63
Rate for 2026-2027 **	3.20*	8.11*	8.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11901
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*** Final ***

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	276,153.82	726,565.99	726,565.99
2022-2023 Fixed Carry Forward	-13,409.81	354,857.75	354,857.75
Total Indirect Costs	289,563.63	371,708.24	371,708.24
2022-2023 Direct Costs	9,625,856.79	9,175,444.62	9,175,444.62
2024-2025 Rate	3.01*	4.05*	4.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,336,981.13	9,723,765.17	9,723,765.17
Indirect costs based on rate ** multiplied by actual direct costs	311,143.13	393,812.49	393,812.49
2024-2025 Actual Indirect Costs	282,783.22	895,999.18	895,999.18
2022-2023 Fixed Carry Forward	-13,409.81	354,857.75	354,857.75
Total Indirect Costs	296,193.03	541,141.43	541,141.43
Over/(Under) Recovery	14,950.10	-147,328.94	-147,328.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	282,783.22	895,999.18	895,999.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	14,950.10	-147,328.94	-147,328.94
Total Projected Indirect 2026-2027 (Numerator)	267,833.12	1,043,328.12	1,043,328.12
Direct Costs	10,336,981.13	9,723,765.17	9,723,765.17
Rate for 2026-2027 **	2.59*	10.73*	10.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11903
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	46,982.05	430,223.20	430,223.20
2022-2023 Fixed Carry Forward	0.00	62,071.30	62,153.89
Total Indirect Costs	46,982.05	368,151.90	368,069.31
2022-2023 Direct Costs	5,493,980.90	5,110,739.75	5,110,739.75
2024-2025 Rate	0.86*	7.20*	7.20**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,963,941.53	6,495,085.61	6,495,085.61
Indirect costs based on rate ** multiplied by actual direct costs	59,889.90	467,646.16	467,646.16
2024-2025 Actual Indirect Costs	74,148.23	543,004.15	543,004.15
2022-2023 Fixed Carry Forward	0.00	62,071.30	62,153.89
Total Indirect Costs	74,148.23	480,932.85	480,850.26
Over/(Under) Recovery	-14,258.33	-13,286.69	-13,204.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	74,148.23	543,004.15	543,004.15
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-14,258.33	-13,286.69	-13,204.10
Total Projected Indirect 2026-2027 (Numerator)	88,406.56	556,290.84	556,208.25
Direct Costs	6,963,941.53	6,495,085.61	6,495,085.61
Rate for 2026-2027 **	1.27*	8.56*	8.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 11904
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	148,143.09	351,776.82	351,776.82
2022-2023 Fixed Carry Forward	-25,272.95	0.00	218,389.32
Total Indirect Costs	173,416.04	351,776.82	133,387.50
2022-2023 Direct Costs	2,509,198.39	2,305,564.66	2,305,564.66
2024-2025 Rate	6.91*	15.26*	5.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,698,862.91	2,550,024.06	2,550,024.06
Indirect costs based on rate ** multiplied by actual direct costs	186,491.43	382,503.61	147,646.39
2024-2025 Actual Indirect Costs	159,024.25	307,863.10	307,863.10
2022-2023 Fixed Carry Forward	-25,272.95	0.00	218,389.32
Total Indirect Costs	184,297.20	307,863.10	89,473.78
Over/(Under) Recovery	2,194.23	0.00	58,172.61

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	159,024.25	307,863.10	307,863.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	2,194.23	0.00	58,172.61
Total Projected Indirect 2026-2027 (Numerator)	156,830.02	307,863.10	249,690.49
Direct Costs	2,698,862.91	2,550,024.06	2,550,024.06
Rate for 2026-2027 **	5.81*	12.07*	9.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 12000
Form R0418

*** Final ***

Branch ISD
370 MORSE ST
COLDWATER, MI 49036

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,158,319.54	2,293,592.92	2,293,592.92
2022-2023 Fixed Carry Forward	242,121.03	193,812.13	193,125.09
Total Indirect Costs	916,198.51	2,099,780.79	2,100,467.83
2022-2023 Direct Costs	26,994,118.57	25,858,845.19	25,858,845.19
2024-2025 Rate	3.39*	8.12*	8.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,091,604.37	32,924,962.13	32,924,962.13
Indirect costs based on rate ** multiplied by actual direct costs	1,155,705.39	2,673,506.92	2,673,506.92
2024-2025 Actual Indirect Costs	1,393,859.58	2,560,501.82	2,560,501.82
2022-2023 Fixed Carry Forward	242,121.03	193,812.13	193,125.09
Total Indirect Costs	1,151,738.55	2,366,689.69	2,367,376.73
Over/(Under) Recovery	3,966.84	306,817.23	306,130.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,393,859.58	2,560,501.82	2,560,501.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	3,966.84	306,817.23	306,130.19
Total Projected Indirect 2026-2027 (Numerator)	1,389,892.74	2,253,684.59	2,254,371.63
Direct Costs	34,091,604.37	32,924,962.13	32,924,962.13
Rate for 2026-2027 **	4.08*	6.84*	6.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 12010
Form R0418

*** Final ***

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,047,392.47	3,827,975.86	3,827,975.86
2022-2023 Fixed Carry Forward	152,142.55	144,945.50	146,010.63
Total Indirect Costs	895,249.92	3,683,030.36	3,681,965.23
2022-2023 Direct Costs	33,816,440.91	31,035,857.52	31,035,857.52
2024-2025 Rate	2.65*	11.87*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,063,859.24	32,098,703.57	32,098,703.57
Indirect costs based on rate ** multiplied by actual direct costs	929,192.27	3,810,116.11	3,806,906.24
2024-2025 Actual Indirect Costs	1,161,763.44	4,126,919.11	4,126,919.11
2022-2023 Fixed Carry Forward	152,142.55	144,945.50	146,010.63
Total Indirect Costs	1,009,620.89	3,981,973.61	3,980,908.48
Over/(Under) Recovery	-80,428.62	-171,857.50	-174,002.24

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,161,763.44	4,126,919.11	4,126,919.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-80,428.62	-171,857.50	-174,002.24
Total Projected Indirect 2026-2027 (Numerator)	1,242,192.06	4,298,776.61	4,300,921.35
Direct Costs	35,063,859.24	32,098,703.57	32,098,703.57
Rate for 2026-2027 **	3.54*	13.39*	13.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 12020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	446,585.72	1,472,907.11	1,472,907.11
2022-2023 Fixed Carry Forward	-3,659.76	-151,328.28	-149,384.63
Total Indirect Costs	450,245.48	1,624,235.39	1,622,291.74
2022-2023 Direct Costs	11,204,387.88	10,215,603.99	10,215,603.99
2024-2025 Rate	4.02*	15.90*	15.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,812,773.84	11,826,224.38	11,826,224.38
Indirect costs based on rate ** multiplied by actual direct costs	515,073.51	1,773,933.66	1,878,004.43
2024-2025 Actual Indirect Costs	553,783.99	1,583,305.95	1,583,305.95
2022-2023 Fixed Carry Forward	-3,659.76	-151,328.28	-149,384.63
Total Indirect Costs	557,443.75	1,734,634.23	1,732,690.58
Over/(Under) Recovery	-42,370.24	0.00	145,313.85

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	553,783.99	1,583,305.95	1,583,305.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-42,370.24	0.00	145,313.85
Total Projected Indirect 2026-2027 (Numerator)	596,154.23	1,583,305.95	1,437,992.10
Direct Costs	12,812,773.84	11,826,224.38	11,826,224.38
Rate for 2026-2027 **	4.65*	13.39*	12.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 12040
Form R0418

*** Final ***

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	488,882.82	1,624,425.24	1,624,425.24
2022-2023 Fixed Carry Forward	78,664.83	97,292.88	96,162.08
Total Indirect Costs	410,217.99	1,527,132.36	1,528,263.16
2022-2023 Direct Costs	13,837,035.13	12,701,492.71	12,701,492.71
2024-2025 Rate	2.96*	12.02*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,029,124.54	12,713,322.47	12,713,322.47
Indirect costs based on rate ** multiplied by actual direct costs	415,262.09	1,528,141.36	1,529,412.69
2024-2025 Actual Indirect Costs	530,973.76	1,846,775.83	1,846,775.83
2022-2023 Fixed Carry Forward	78,664.83	97,292.88	96,162.08
Total Indirect Costs	452,308.93	1,749,482.95	1,750,613.75
Over/(Under) Recovery	-37,046.84	-221,341.59	-221,201.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	530,973.76	1,846,775.83	1,846,775.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-37,046.84	-221,341.59	-221,201.06
Total Projected Indirect 2026-2027 (Numerator)	568,020.60	2,068,117.42	2,067,976.89
Direct Costs	14,029,124.54	12,713,322.47	12,713,322.47
Rate for 2026-2027 **	4.05*	16.27*	16.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 12901
Form R0418

*** Final ***

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	145,418.00	357,819.00	357,819.00
2022-2023 Fixed Carry Forward	-75,721.92	54,263.42	53,971.13
Total Indirect Costs	221,139.92	303,555.58	303,847.87
2022-2023 Direct Costs	4,841,466.00	4,629,065.00	4,629,065.00
2024-2025 Rate	4.57*	6.56*	6.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,734,442.00	5,409,035.00	5,409,035.00
Indirect costs based on rate ** multiplied by actual direct costs	262,064.00	354,832.70	354,832.70
2024-2025 Actual Indirect Costs	86,507.00	411,914.00	411,914.00
2022-2023 Fixed Carry Forward	-75,721.92	54,263.42	53,971.13
Total Indirect Costs	162,228.92	357,650.58	357,942.87
Over/(Under) Recovery	99,835.08	-2,817.88	-3,110.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	86,507.00	411,914.00	411,914.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	99,835.08	-2,817.88	-3,110.17
Total Projected Indirect 2026-2027 (Numerator)	-13,328.08	414,731.88	415,024.17
Direct Costs	5,734,442.00	5,409,035.00	5,409,035.00
Rate for 2026-2027 **	0.00*	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 2026-2027 Indirect Cost Rates
School District 13000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,527,354.78	7,683,896.17	7,683,896.17
2022-2023 Fixed Carry Forward	-110,274.50	0.00	318,331.51
Total Indirect Costs	5,637,629.28	7,683,896.17	7,365,564.66
2022-2023 Direct Costs	58,981,563.13	56,825,021.74	56,825,021.74
2024-2025 Rate	9.56*	13.52*	12.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	62,983,876.07	60,249,668.44	60,249,668.44
Indirect costs based on rate ** multiplied by actual direct costs	6,021,258.55	8,145,755.17	7,808,357.03
2024-2025 Actual Indirect Costs	6,248,124.03	8,982,331.66	8,982,331.66
2022-2023 Fixed Carry Forward	-110,274.50	0.00	318,331.51
Total Indirect Costs	6,358,398.53	8,982,331.66	8,664,000.15
Over/(Under) Recovery	-337,139.98	-836,576.49	-855,643.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,248,124.03	8,982,331.66	8,982,331.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-337,139.98	-836,576.49	-855,643.12
Total Projected Indirect 2026-2027 (Numerator)	6,585,264.01	9,818,908.15	9,837,974.78
Direct Costs	62,983,876.07	60,249,668.44	60,249,668.44
Rate for 2026-2027 **	10.46*	16.30*	16.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,525,868.37	11,354,702.20	11,354,702.20
2022-2023 Fixed Carry Forward	-788,994.15	0.00	-1,882,980.20
Total Indirect Costs	5,314,862.52	11,354,702.20	13,237,682.40
2022-2023 Direct Costs	53,938,220.89	49,260,563.06	49,260,563.06
2024-2025 Rate	9.85*	23.05*	26.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	64,809,387.15	58,562,668.98	58,562,668.98
Indirect costs based on rate ** multiplied by actual direct costs	6,383,724.63	8,784,400.35	14,640,667.25
2024-2025 Actual Indirect Costs	3,754,867.29	12,488,367.46	12,488,367.46
2022-2023 Fixed Carry Forward	-788,994.15	0.00	-1,882,980.20
Total Indirect Costs	4,543,861.44	12,488,367.46	14,371,347.66
Over/(Under) Recovery	1,839,863.19	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,754,867.29	12,488,367.46	12,488,367.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	1,839,863.19	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,915,004.10	12,488,367.46	12,488,367.46
Direct Costs	64,809,387.15	58,562,668.98	58,562,668.98
Rate for 2026-2027 **	2.95*	21.32*	21.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13050
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	220,253.86	810,310.77	810,310.77
2022-2023 Fixed Carry Forward	28,765.91	-7,995.69	-17,738.92
Total Indirect Costs	191,487.95	818,306.46	828,049.69
2022-2023 Direct Costs	6,312,703.71	5,722,646.80	5,722,646.80
2024-2025 Rate	3.03*	14.30*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,793,920.73	5,999,069.32	5,999,069.32
Indirect costs based on rate ** multiplied by actual direct costs	205,855.80	857,866.91	868,065.33
2024-2025 Actual Indirect Costs	325,149.54	1,120,000.95	1,120,000.95
2022-2023 Fixed Carry Forward	28,765.91	-7,995.69	-17,738.92
Total Indirect Costs	296,383.63	1,127,996.64	1,137,739.87
Over/(Under) Recovery	-90,527.83	-270,129.73	-269,674.54

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	325,149.54	1,120,000.95	1,120,000.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-90,527.83	-270,129.73	-269,674.54
Total Projected Indirect 2026-2027 (Numerator)	415,677.37	1,390,130.68	1,389,675.49
Direct Costs	6,793,920.73	5,999,069.32	5,999,069.32
Rate for 2026-2027 **	6.12*	23.17*	23.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13070
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,378,502.05	4,962,635.63	4,962,635.63
2022-2023 Fixed Carry Forward	-163,924.69	-249,848.48	-315,595.56
Total Indirect Costs	1,542,426.74	5,212,484.11	5,278,231.19
2022-2023 Direct Costs	36,843,040.77	33,258,907.19	33,258,907.19
2024-2025 Rate	4.19*	15.67*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	41,541,364.15	37,536,966.84	37,536,966.84
Indirect costs based on rate ** multiplied by actual direct costs	1,740,583.16	5,630,545.03	5,957,116.64
2024-2025 Actual Indirect Costs	1,385,751.13	5,390,148.44	5,390,148.44
2022-2023 Fixed Carry Forward	-163,924.69	-249,848.48	-315,595.56
Total Indirect Costs	1,549,675.82	5,639,996.92	5,705,744.00
Over/(Under) Recovery	190,907.34	0.00	251,372.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,385,751.13	5,390,148.44	5,390,148.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	190,907.34	0.00	251,372.64
Total Projected Indirect 2026-2027 (Numerator)	1,194,843.79	5,390,148.44	5,138,775.80
Direct Costs	41,541,364.15	37,536,966.84	37,536,966.84
Rate for 2026-2027 **	2.88*	14.36*	13.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13080
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	502,341.69	1,388,981.25	1,388,981.25
2022-2023 Fixed Carry Forward	101,616.42	-34,461.14	-34,461.14
Total Indirect Costs	400,725.27	1,423,442.39	1,423,442.39
2022-2023 Direct Costs	12,163,026.78	11,276,387.22	11,276,387.22
2024-2025 Rate	3.29*	12.62*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,924,692.78	11,911,518.47	11,911,518.47
Indirect costs based on rate ** multiplied by actual direct costs	425,222.39	1,503,233.63	1,503,233.63
2024-2025 Actual Indirect Costs	417,205.11	1,430,379.42	1,430,379.42
2022-2023 Fixed Carry Forward	101,616.42	-34,461.14	-34,461.14
Total Indirect Costs	315,588.69	1,464,840.56	1,464,840.56
Over/(Under) Recovery	109,633.70	38,393.07	38,393.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	417,205.11	1,430,379.42	1,430,379.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	109,633.70	38,393.07	38,393.07
Total Projected Indirect 2026-2027 (Numerator)	307,571.41	1,391,986.35	1,391,986.35
Direct Costs	12,924,692.78	11,911,518.47	11,911,518.47
Rate for 2026-2027 **	2.38*	11.69*	11.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13090
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,203,314.75	6,196,985.39	6,196,985.39
2022-2023 Fixed Carry Forward	-519,088.34	-709,746.09	-839,067.66
Total Indirect Costs	2,722,403.09	6,906,731.48	7,036,053.05
2022-2023 Direct Costs	45,944,252.84	42,936,144.72	42,936,144.72
2024-2025 Rate	5.93*	16.09*	16.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	51,647,600.89	48,246,534.36	48,246,534.36
Indirect costs based on rate ** multiplied by actual direct costs	3,062,702.73	7,236,980.15	7,907,606.98
2024-2025 Actual Indirect Costs	2,588,980.77	6,979,799.16	6,979,799.16
2022-2023 Fixed Carry Forward	-519,088.34	-709,746.09	-839,067.66
Total Indirect Costs	3,108,069.11	7,689,545.25	7,818,866.82
Over/(Under) Recovery	-45,366.38	0.00	88,740.16

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,588,980.77	6,979,799.16	6,979,799.16
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-45,366.38	0.00	88,740.16
Total Projected Indirect 2026-2027 (Numerator)	2,634,347.15	6,979,799.16	6,891,059.00
Direct Costs	51,647,600.89	48,246,534.36	48,246,534.36
Rate for 2026-2027 **	5.10*	14.47*	14.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13095
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	202,647.57	421,726.86	421,726.86
2022-2023 Fixed Carry Forward	-50,531.29	-33,517.89	-33,517.89
Total Indirect Costs	253,178.86	455,244.75	455,244.75
2022-2023 Direct Costs	3,944,141.37	3,725,062.08	3,725,062.08
2024-2025 Rate	6.42*	12.22*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,166,345.95	3,946,974.36	3,946,974.36
Indirect costs based on rate ** multiplied by actual direct costs	267,479.41	482,320.27	482,320.27
2024-2025 Actual Indirect Costs	196,803.75	416,175.34	416,175.34
2022-2023 Fixed Carry Forward	-50,531.29	-33,517.89	-33,517.89
Total Indirect Costs	247,335.04	449,693.23	449,693.23
Over/(Under) Recovery	20,144.37	48,114.80	48,114.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	196,803.75	416,175.34	416,175.34
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	20,144.37	48,114.80	48,114.80
Total Projected Indirect 2026-2027 (Numerator)	176,659.38	368,060.54	368,060.54
Direct Costs	4,166,345.95	3,946,974.36	3,946,974.36
Rate for 2026-2027 **	4.24*	9.33*	9.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13110
Form R0418

*** Final ***

Marshall Public Schools
100 E GREEN ST
MARSHALL, MI 49068

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,409,185.51	5,372,498.00	5,372,498.00
2022-2023 Fixed Carry Forward	80,303.06	-800,616.78	-821,139.49
Total Indirect Costs	1,328,882.45	6,173,114.78	6,193,637.49
2022-2023 Direct Costs	35,493,527.78	31,530,215.29	31,530,215.29
2024-2025 Rate	3.74*	19.58*	19.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	39,088,503.54	34,869,972.99	34,869,972.99
Indirect costs based on rate ** multiplied by actual direct costs	1,461,910.03	5,230,495.95	6,848,462.70
2024-2025 Actual Indirect Costs	1,517,865.02	5,736,395.57	5,736,395.57
2022-2023 Fixed Carry Forward	80,303.06	-800,616.78	-821,139.49
Total Indirect Costs	1,437,561.96	6,537,012.35	6,557,535.06
Over/(Under) Recovery	24,348.07	0.00	290,927.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,517,865.02	5,736,395.57	5,736,395.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	24,348.07	0.00	290,927.64
Total Projected Indirect 2026-2027 (Numerator)	1,493,516.95	5,736,395.57	5,445,467.93
Direct Costs	39,088,503.54	34,869,972.99	34,869,972.99
Rate for 2026-2027 **	3.82*	16.45*	15.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13120
Form R0418

*** Final ***

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	852,891.23	2,942,498.14	2,942,498.14
2022-2023 Fixed Carry Forward	-127,993.39	-539,453.85	-539,938.77
Total Indirect Costs	980,884.62	3,481,951.99	3,482,436.91
2022-2023 Direct Costs	24,167,178.43	22,077,571.52	22,077,571.52
2024-2025 Rate	4.06*	15.77*	15.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,397,637.96	23,485,971.54	23,485,971.54
Indirect costs based on rate ** multiplied by actual direct costs	1,071,744.10	3,522,895.73	3,703,737.71
2024-2025 Actual Indirect Costs	1,055,664.30	3,967,330.72	3,967,330.72
2022-2023 Fixed Carry Forward	-127,993.39	-539,453.85	-539,938.77
Total Indirect Costs	1,183,657.69	4,506,784.57	4,507,269.49
Over/(Under) Recovery	-111,913.59	0.00	-803,531.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,055,664.30	3,967,330.72	3,967,330.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-111,913.59	0.00	-803,531.78
Total Projected Indirect 2026-2027 (Numerator)	1,167,577.89	3,967,330.72	4,770,862.50
Direct Costs	26,397,637.96	23,485,971.54	23,485,971.54
Rate for 2026-2027 **	4.42*	16.89*	20.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13130
Form R0418

*** Final ***

Tekonsha Community Schools
245 S ELM ST
TEKONSHA, MI 49092

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	144,628.11	423,875.16	423,875.16
2022-2023 Fixed Carry Forward	16,805.22	-48,881.77	-51,721.39
Total Indirect Costs	127,822.89	472,756.93	475,596.55
2022-2023 Direct Costs	2,894,263.74	2,615,016.69	2,615,016.69
2024-2025 Rate	4.42*	18.08*	18.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,231,371.74	2,898,532.30	2,898,532.30
Indirect costs based on rate ** multiplied by actual direct costs	142,826.63	434,779.85	527,243.03
2024-2025 Actual Indirect Costs	166,002.53	498,841.97	498,841.97
2022-2023 Fixed Carry Forward	16,805.22	-48,881.77	-51,721.39
Total Indirect Costs	149,197.31	547,723.74	550,563.36
Over/(Under) Recovery	-6,370.68	0.00	-23,320.33

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	166,002.53	498,841.97	498,841.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,370.68	0.00	-23,320.33
Total Projected Indirect 2026-2027 (Numerator)	172,373.21	498,841.97	522,162.30
Direct Costs	3,231,371.74	2,898,532.30	2,898,532.30
Rate for 2026-2027 **	5.33*	17.21*	18.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13135
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	456,507.88	1,707,831.59	1,707,831.59
2022-2023 Fixed Carry Forward	217,541.40	-189,228.57	-182,073.31
Total Indirect Costs	238,966.48	1,897,060.16	1,889,904.90
2022-2023 Direct Costs	12,633,005.83	11,381,682.12	11,381,682.12
2024-2025 Rate	1.89*	16.67*	16.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,920,781.70	12,729,503.42	12,729,503.42
Indirect costs based on rate ** multiplied by actual direct costs	263,102.77	1,909,425.51	2,113,097.57
2024-2025 Actual Indirect Costs	460,070.58	1,651,348.86	1,651,348.86
2022-2023 Fixed Carry Forward	217,541.40	-189,228.57	-182,073.31
Total Indirect Costs	242,529.18	1,840,577.43	1,833,422.17
Over/(Under) Recovery	20,573.59	0.00	279,675.40

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	460,070.58	1,651,348.86	1,651,348.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	20,573.59	0.00	279,675.40
Total Projected Indirect 2026-2027 (Numerator)	439,496.99	1,651,348.86	1,371,673.46
Direct Costs	13,920,781.70	12,729,503.42	12,729,503.42
Rate for 2026-2027 **	3.16*	12.97*	10.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13900
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	64,529.83	250,824.27	250,824.27
2022-2023 Fixed Carry Forward	-18,308.84	6,411.17	7,113.47
Total Indirect Costs	82,838.67	244,413.10	243,710.80
2022-2023 Direct Costs	1,926,951.11	1,740,656.67	1,740,656.67
2024-2025 Rate	4.30*	14.04*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,878,387.52	1,673,356.53	1,673,356.53
Indirect costs based on rate ** multiplied by actual direct costs	80,770.66	234,939.26	234,269.91
2024-2025 Actual Indirect Costs	29,044.37	234,075.36	234,075.36
2022-2023 Fixed Carry Forward	-18,308.84	6,411.17	7,113.47
Total Indirect Costs	47,353.21	227,664.19	226,961.89
Over/(Under) Recovery	33,417.45	7,275.07	7,308.02

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	29,044.37	234,075.36	234,075.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	33,417.45	7,275.07	7,308.02
Total Projected Indirect 2026-2027 (Numerator)	-4,373.08	226,800.29	226,767.34
Direct Costs	1,878,387.52	1,673,356.53	1,673,356.53
Rate for 2026-2027 **	0.00*	13.55*	13.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13901
Form R0418

*** Final ***

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	137,040.46	552,131.37	552,131.37
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	137,040.46	552,131.37	552,131.37
2022-2023 Direct Costs	2,105,629.38	1,690,538.47	1,690,538.47
2024-2025 Rate	6.51*	32.66*	32.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,056,867.19	1,947,898.38	1,947,898.38
Indirect costs based on rate ** multiplied by actual direct costs	133,902.05	292,184.76	486,974.60
2024-2025 Actual Indirect Costs	38,322.52	147,291.33	147,291.33
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	38,322.52	147,291.33	147,291.33
Over/(Under) Recovery	95,579.53	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	38,322.52	147,291.33	147,291.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	95,579.53	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	-57,257.01	147,291.33	147,291.33
Direct Costs	2,056,867.19	1,947,898.38	1,947,898.38
Rate for 2026-2027 **	0.00*	7.56*	7.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13902
Form R0418

*** Final ***

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	651,102.00	1,815,147.00	1,815,147.00
2022-2023 Fixed Carry Forward	-129,942.35	0.00	0.00
Total Indirect Costs	781,044.35	1,815,147.00	1,815,147.00
2022-2023 Direct Costs	7,311,406.00	6,147,361.00	6,147,361.00
2024-2025 Rate	10.68*	29.53*	29.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,427,949.00	7,254,953.00	7,254,953.00
Indirect costs based on rate ** multiplied by actual direct costs	900,104.95	1,088,242.95	1,813,738.25
2024-2025 Actual Indirect Costs	780,661.00	1,953,657.00	1,953,657.00
2022-2023 Fixed Carry Forward	-129,942.35	0.00	0.00
Total Indirect Costs	910,603.35	1,953,657.00	1,953,657.00
Over/(Under) Recovery	-10,498.40	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	780,661.00	1,953,657.00	1,953,657.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-10,498.40	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	791,159.40	1,953,657.00	1,953,657.00
Direct Costs	8,427,949.00	7,254,953.00	7,254,953.00
Rate for 2026-2027 **	9.39*	26.93*	26.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13903
Form R0418

*** Final ***

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	126,180.84	360,324.19	360,324.19
2022-2023 Fixed Carry Forward	11,487.11	-49,807.97	-64,426.41
Total Indirect Costs	114,693.73	410,132.16	424,750.60
2022-2023 Direct Costs	2,551,428.58	2,317,285.23	2,317,285.23
2024-2025 Rate	4.50*	17.70*	18.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,690,732.84	2,432,330.67	2,432,330.67
Indirect costs based on rate ** multiplied by actual direct costs	121,082.98	364,849.60	445,846.21
2024-2025 Actual Indirect Costs	122,031.28	380,433.45	380,433.45
2022-2023 Fixed Carry Forward	11,487.11	-49,807.97	-64,426.41
Total Indirect Costs	110,544.17	430,241.42	444,859.86
Over/(Under) Recovery	10,538.81	0.00	986.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	122,031.28	380,433.45	380,433.45
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	10,538.81	0.00	986.35
Total Projected Indirect 2026-2027 (Numerator)	111,492.47	380,433.45	379,447.10
Direct Costs	2,690,732.84	2,432,330.67	2,432,330.67
Rate for 2026-2027 **	4.14*	15.64*	15.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 13904
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	150,539.00	176,318.00	176,318.00
2022-2023 Fixed Carry Forward	-46,827.27	60,795.46	60,795.46
Total Indirect Costs	197,366.27	115,522.54	115,522.54
2022-2023 Direct Costs	1,667,839.00	1,642,060.00	1,642,060.00
2024-2025 Rate	11.83*	7.04*	7.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,257,791.00	2,200,037.00	2,200,037.00
Indirect costs based on rate ** multiplied by actual direct costs	267,096.68	154,882.60	154,882.60
2024-2025 Actual Indirect Costs	178,967.00	236,721.00	236,721.00
2022-2023 Fixed Carry Forward	-46,827.27	60,795.46	60,795.46
Total Indirect Costs	225,794.27	175,925.54	175,925.54
Over/(Under) Recovery	41,302.41	-21,042.94	-21,042.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	178,967.00	236,721.00	236,721.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	41,302.41	-21,042.94	-21,042.94
Total Projected Indirect 2026-2027 (Numerator)	137,664.59	257,763.94	257,763.94
Direct Costs	2,257,791.00	2,200,037.00	2,200,037.00
Rate for 2026-2027 **	6.10*	11.72*	11.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 14000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	968,560.43	1,641,333.37	1,641,333.37
2022-2023 Fixed Carry Forward	101,974.51	265,665.07	266,637.60
Total Indirect Costs	866,585.92	1,375,668.30	1,374,695.77
2022-2023 Direct Costs	15,719,680.35	15,046,907.41	15,046,907.41
2024-2025 Rate	5.51*	9.14*	9.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,732,284.22	18,850,558.53	18,850,558.53
Indirect costs based on rate ** multiplied by actual direct costs	1,087,248.86	1,722,941.05	1,722,941.05
2024-2025 Actual Indirect Costs	1,283,124.11	2,164,849.80	2,164,849.80
2022-2023 Fixed Carry Forward	101,974.51	265,665.07	266,637.60
Total Indirect Costs	1,181,149.60	1,899,184.73	1,898,212.20
Over/(Under) Recovery	-93,900.74	-176,243.68	-175,271.15

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,283,124.11	2,164,849.80	2,164,849.80
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-93,900.74	-176,243.68	-175,271.15
Total Projected Indirect 2026-2027 (Numerator)	1,377,024.85	2,341,093.48	2,340,120.95
Direct Costs	19,732,284.22	18,850,558.53	18,850,558.53
Rate for 2026-2027 **	6.98*	12.42*	12.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 14010
Form R0418

*** Final ***

Cassopolis Public Schools
22721 DIAMOND COVE ST
CASSOPOLIS, MI 49031

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	538,535.47	1,903,884.95	1,903,884.95
2022-2023 Fixed Carry Forward	168,868.17	0.00	166,954.18
Total Indirect Costs	369,667.30	1,903,884.95	1,736,930.77
2022-2023 Direct Costs	11,446,496.79	10,085,915.79	10,085,915.79
2024-2025 Rate	3.23*	18.88*	17.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,768,724.78	10,253,475.45	10,253,475.45
Indirect costs based on rate ** multiplied by actual direct costs	380,129.81	1,538,021.32	1,765,648.47
2024-2025 Actual Indirect Costs	661,318.38	2,235,009.54	2,235,009.54
2022-2023 Fixed Carry Forward	168,868.17	0.00	166,954.18
Total Indirect Costs	492,450.21	2,235,009.54	2,068,055.36
Over/(Under) Recovery	-112,320.40	0.00	-302,406.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	661,318.38	2,235,009.54	2,235,009.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-112,320.40	0.00	-302,406.89
Total Projected Indirect 2026-2027 (Numerator)	773,638.78	2,235,009.54	2,537,416.43
Direct Costs	11,768,724.78	10,253,475.45	10,253,475.45
Rate for 2026-2027 **	6.57*	21.80*	24.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 14020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,013,012.96	3,834,183.47	3,834,183.47
2022-2023 Fixed Carry Forward	-6,423.04	0.00	-290,331.57
Total Indirect Costs	1,019,436.00	3,834,183.47	4,124,515.04
2022-2023 Direct Costs	26,643,678.20	23,822,507.69	23,822,507.69
2024-2025 Rate	3.83*	16.09*	17.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,678,749.77	23,162,183.41	23,162,183.41
Indirect costs based on rate ** multiplied by actual direct costs	983,496.12	3,474,327.51	4,009,373.95
2024-2025 Actual Indirect Costs	1,138,066.13	3,654,632.49	3,654,632.49
2022-2023 Fixed Carry Forward	-6,423.04	0.00	-290,331.57
Total Indirect Costs	1,144,489.17	3,654,632.49	3,944,964.06
Over/(Under) Recovery	-160,993.05	0.00	64,409.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,138,066.13	3,654,632.49	3,654,632.49
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-160,993.05	0.00	64,409.89
Total Projected Indirect 2026-2027 (Numerator)	1,299,059.18	3,654,632.49	3,590,222.60
Direct Costs	25,678,749.77	23,162,183.41	23,162,183.41
Rate for 2026-2027 **	5.06*	15.78*	15.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 14030
Form R0418

*** Final ***

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	965,472.60	3,818,101.82	3,818,101.82
2022-2023 Fixed Carry Forward	110,285.89	-669,914.34	-670,334.38
Total Indirect Costs	855,186.71	4,488,016.16	4,488,436.20
2022-2023 Direct Costs	27,978,362.49	25,125,733.27	25,125,733.27
2024-2025 Rate	3.06*	17.86*	17.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	30,805,181.99	27,821,603.09	27,821,603.09
Indirect costs based on rate ** multiplied by actual direct costs	942,638.57	4,173,240.46	4,968,938.31
2024-2025 Actual Indirect Costs	1,158,267.27	4,141,846.17	4,141,846.17
2022-2023 Fixed Carry Forward	110,285.89	-669,914.34	-670,334.38
Total Indirect Costs	1,047,981.38	4,811,760.51	4,812,180.55
Over/(Under) Recovery	-105,342.81	0.00	156,757.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,158,267.27	4,141,846.17	4,141,846.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-105,342.81	0.00	156,757.76
Total Projected Indirect 2026-2027 (Numerator)	1,263,610.08	4,141,846.17	3,985,088.41
Direct Costs	30,805,181.99	27,821,603.09	27,821,603.09
Rate for 2026-2027 **	4.10*	14.89*	14.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 14050
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	573,431.90	1,554,682.68	1,554,682.68
2022-2023 Fixed Carry Forward	-381,788.26	-466,210.35	-466,535.35
Total Indirect Costs	955,220.16	2,020,893.03	2,021,218.03
2022-2023 Direct Costs	9,109,383.09	8,128,132.31	8,128,132.31
2024-2025 Rate	10.49*	24.86*	24.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,023,071.20	8,051,001.55	8,051,001.55
Indirect costs based on rate ** multiplied by actual direct costs	946,520.17	1,207,650.23	2,002,284.09
2024-2025 Actual Indirect Costs	434,143.12	1,406,212.77	1,406,212.77
2022-2023 Fixed Carry Forward	-381,788.26	-466,210.35	-466,535.35
Total Indirect Costs	815,931.38	1,872,423.12	1,872,748.12
Over/(Under) Recovery	130,588.79	0.00	129,535.97

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	434,143.12	1,406,212.77	1,406,212.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	130,588.79	0.00	129,535.97
Total Projected Indirect 2026-2027 (Numerator)	303,554.33	1,406,212.77	1,276,676.80
Direct Costs	9,023,071.20	8,051,001.55	8,051,001.55
Rate for 2026-2027 **	3.36*	17.47*	15.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 15000
Form R0418

*** Final ***

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,693,507.04	4,435,207.51	4,435,207.51
2022-2023 Fixed Carry Forward	0.00	0.00	-327,975.44
Total Indirect Costs	3,693,507.04	4,435,207.51	4,763,182.95
2022-2023 Direct Costs	23,893,607.52	23,151,907.05	23,151,907.05
2024-2025 Rate	15.46*	19.16*	20.57**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	29,169,663.86	28,350,043.67	28,350,043.67
Indirect costs based on rate ** multiplied by actual direct costs	4,375,449.58	4,252,506.55	5,831,603.98
2024-2025 Actual Indirect Costs	4,463,754.35	5,283,374.54	5,283,374.54
2022-2023 Fixed Carry Forward	0.00	0.00	-327,975.44
Total Indirect Costs	4,463,754.35	5,283,374.54	5,611,349.98
Over/(Under) Recovery	0.00	0.00	220,254.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,463,754.35	5,283,374.54	5,283,374.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	220,254.00
Total Projected Indirect 2026-2027 (Numerator)	4,463,754.35	5,283,374.54	5,063,120.54
Direct Costs	29,169,663.86	28,350,043.67	28,350,043.67
Rate for 2026-2027 **	15.30*	18.64*	17.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 15010
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	40,149.80	300,132.76	300,132.76
2022-2023 Fixed Carry Forward	9,925.78	-57,336.51	-40,202.89
Total Indirect Costs	30,224.02	357,469.27	340,335.65
2022-2023 Direct Costs	2,499,800.77	2,239,817.81	2,239,817.81
2024-2025 Rate	1.21*	15.96*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,510,367.51	2,271,948.91	2,271,948.91
Indirect costs based on rate ** multiplied by actual direct costs	30,375.45	340,792.34	345,109.04
2024-2025 Actual Indirect Costs	53,565.49	291,984.09	291,984.09
2022-2023 Fixed Carry Forward	9,925.78	-57,336.51	-40,202.89
Total Indirect Costs	43,639.71	349,320.60	332,186.98
Over/(Under) Recovery	-13,264.26	0.00	38,959.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	53,565.49	291,984.09	291,984.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-13,264.26	0.00	38,959.45
Total Projected Indirect 2026-2027 (Numerator)	66,829.75	291,984.09	253,024.64
Direct Costs	2,510,367.51	2,271,948.91	2,271,948.91
Rate for 2026-2027 **	2.66*	12.85*	11.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 15020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	463,960.68	2,080,821.73	2,080,821.73
2022-2023 Fixed Carry Forward	-116,273.38	-172,234.02	-163,350.08
Total Indirect Costs	580,234.06	2,253,055.75	2,244,171.81
2022-2023 Direct Costs	18,442,977.59	16,826,116.54	16,826,116.54
2024-2025 Rate	3.15*	13.39*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,297,457.80	18,279,364.12	18,279,364.12
Indirect costs based on rate ** multiplied by actual direct costs	639,369.92	2,447,606.86	2,438,467.17
2024-2025 Actual Indirect Costs	488,395.98	2,506,489.66	2,506,489.66
2022-2023 Fixed Carry Forward	-116,273.38	-172,234.02	-163,350.08
Total Indirect Costs	604,669.36	2,678,723.68	2,669,839.74
Over/(Under) Recovery	34,700.56	-231,116.82	-231,372.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	488,395.98	2,506,489.66	2,506,489.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	34,700.56	-231,116.82	-231,372.57
Total Projected Indirect 2026-2027 (Numerator)	453,695.42	2,737,606.48	2,737,862.23
Direct Costs	20,297,457.80	18,279,364.12	18,279,364.12
Rate for 2026-2027 **	2.24*	14.98*	14.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 15030
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	93,667.27	372,799.38	372,799.38
2022-2023 Fixed Carry Forward	24,978.20	54,578.91	54,362.93
Total Indirect Costs	68,689.07	318,220.47	318,436.45
2022-2023 Direct Costs	4,081,362.78	3,802,230.67	3,802,230.67
2024-2025 Rate	1.68*	8.37*	8.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,337,431.40	3,958,184.63	3,958,184.63
Indirect costs based on rate ** multiplied by actual direct costs	72,868.85	331,300.05	331,300.05
2024-2025 Actual Indirect Costs	236,097.28	615,344.05	615,344.05
2022-2023 Fixed Carry Forward	24,978.20	54,578.91	54,362.93
Total Indirect Costs	211,119.08	560,765.14	560,981.12
Over/(Under) Recovery	-138,250.23	-229,465.09	-229,681.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	236,097.28	615,344.05	615,344.05
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-138,250.23	-229,465.09	-229,681.07
Total Projected Indirect 2026-2027 (Numerator)	374,347.51	844,809.14	845,025.12
Direct Costs	4,337,431.40	3,958,184.63	3,958,184.63
Rate for 2026-2027 **	8.63*	21.34*	21.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 15050
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	227,827.85	1,513,707.34	1,513,707.34
2022-2023 Fixed Carry Forward	-39,264.23	-391,608.01	-392,478.37
Total Indirect Costs	267,092.08	1,905,315.35	1,906,185.71
2022-2023 Direct Costs	13,506,095.52	12,220,216.03	12,220,216.03
2024-2025 Rate	1.98*	15.59*	15.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,024,903.74	14,712,120.00	14,712,120.00
Indirect costs based on rate ** multiplied by actual direct costs	317,293.09	2,206,818.00	2,295,090.72
2024-2025 Actual Indirect Costs	217,354.67	1,530,138.41	1,530,138.41
2022-2023 Fixed Carry Forward	-39,264.23	-391,608.01	-392,478.37
Total Indirect Costs	256,618.90	1,921,746.42	1,922,616.78
Over/(Under) Recovery	60,674.19	0.00	372,473.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	217,354.67	1,530,138.41	1,530,138.41
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	60,674.19	0.00	372,473.94
Total Projected Indirect 2026-2027 (Numerator)	156,680.48	1,530,138.41	1,157,664.47
Direct Costs	16,024,903.74	14,712,120.00	14,712,120.00
Rate for 2026-2027 **	0.98*	10.40*	7.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 15060
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	178,713.34	1,092,832.86	1,092,832.86
2022-2023 Fixed Carry Forward	37,348.09	234,765.21	234,765.21
Total Indirect Costs	141,365.25	858,067.65	858,067.65
2022-2023 Direct Costs	13,255,302.27	12,341,182.75	12,341,182.75
2024-2025 Rate	1.07*	6.95*	6.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,250,042.46	13,148,337.72	13,148,337.72
Indirect costs based on rate ** multiplied by actual direct costs	152,475.45	913,809.47	913,809.47
2024-2025 Actual Indirect Costs	210,592.82	1,312,297.56	1,312,297.56
2022-2023 Fixed Carry Forward	37,348.09	234,765.21	234,765.21
Total Indirect Costs	173,244.73	1,077,532.35	1,077,532.35
Over/(Under) Recovery	-20,769.28	-163,722.88	-163,722.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	210,592.82	1,312,297.56	1,312,297.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-20,769.28	-163,722.88	-163,722.88
Total Projected Indirect 2026-2027 (Numerator)	231,362.10	1,476,020.44	1,476,020.44
Direct Costs	14,250,042.46	13,148,337.72	13,148,337.72
Rate for 2026-2027 **	1.62*	11.23*	11.23**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	104,311.00	198,839.00	198,839.00
2022-2023 Fixed Carry Forward	-11,013.83	0.00	-29,462.30
Total Indirect Costs	115,324.83	198,839.00	228,301.30
2022-2023 Direct Costs	1,041,825.00	947,297.00	947,297.00
2024-2025 Rate	11.07*	20.99*	24.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,550,171.86	1,400,510.62	1,400,510.62
Indirect costs based on rate ** multiplied by actual direct costs	171,604.02	210,076.59	337,523.06
2024-2025 Actual Indirect Costs	45,335.10	194,996.34	194,996.34
2022-2023 Fixed Carry Forward	-11,013.83	0.00	-29,462.30
Total Indirect Costs	56,348.93	194,996.34	224,458.64
Over/(Under) Recovery	115,255.09	0.00	113,064.42

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	45,335.10	194,996.34	194,996.34
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	115,255.09	0.00	113,064.42
Total Projected Indirect 2026-2027 (Numerator)	-69,919.99	194,996.34	81,931.92
Direct Costs	1,550,171.86	1,400,510.62	1,400,510.62
Rate for 2026-2027 **	0.00*	13.92*	5.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 16000
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,413,246.14	1,702,576.01	1,702,576.01
2022-2023 Fixed Carry Forward	75,619.52	4,493.58	4,493.58
Total Indirect Costs	1,337,626.62	1,698,082.43	1,698,082.43
2022-2023 Direct Costs	13,889,294.12	13,599,964.25	13,599,964.25
2024-2025 Rate	9.63*	12.49*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,246,198.44	14,937,437.79	14,937,437.79
Indirect costs based on rate ** multiplied by actual direct costs	1,468,208.91	1,865,685.98	1,865,685.98
2024-2025 Actual Indirect Costs	1,347,217.55	1,655,978.20	1,655,978.20
2022-2023 Fixed Carry Forward	75,619.52	4,493.58	4,493.58
Total Indirect Costs	1,271,598.03	1,651,484.62	1,651,484.62
Over/(Under) Recovery	196,610.88	214,201.36	214,201.36

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,347,217.55	1,655,978.20	1,655,978.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	196,610.88	214,201.36	214,201.36
Total Projected Indirect 2026-2027 (Numerator)	1,150,606.67	1,441,776.84	1,441,776.84
Direct Costs	15,246,198.44	14,937,437.79	14,937,437.79
Rate for 2026-2027 **	7.55*	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 2026-2027 Indirect Cost Rates
School District 16015
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	633,906.87	2,384,023.16	2,384,023.16
2022-2023 Fixed Carry Forward	49,567.16	163,008.84	121,969.04
Total Indirect Costs	584,339.71	2,221,014.32	2,262,054.12
2022-2023 Direct Costs	20,715,358.26	18,965,241.97	18,965,241.97
2024-2025 Rate	2.82*	11.71*	11.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,757,636.44	19,831,481.43	19,831,481.43
Indirect costs based on rate ** multiplied by actual direct costs	613,565.35	2,322,266.48	2,365,895.73
2024-2025 Actual Indirect Costs	717,433.34	2,643,588.35	2,643,588.35
2022-2023 Fixed Carry Forward	49,567.16	163,008.84	121,969.04
Total Indirect Costs	667,866.18	2,480,579.51	2,521,619.31
Over/(Under) Recovery	-54,300.83	-158,313.03	-155,723.58

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	717,433.34	2,643,588.35	2,643,588.35
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-54,300.83	-158,313.03	-155,723.58
Total Projected Indirect 2026-2027 (Numerator)	771,734.17	2,801,901.38	2,799,311.93
Direct Costs	21,757,636.44	19,831,481.43	19,831,481.43
Rate for 2026-2027 **	3.55*	14.13*	14.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 16050
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*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	262,618.08	1,026,646.56	1,026,646.56
2022-2023 Fixed Carry Forward	21,005.74	63,788.15	66,919.27
Total Indirect Costs	241,612.34	962,858.41	959,727.29
2022-2023 Direct Costs	9,394,801.70	8,630,773.22	8,630,773.22
2024-2025 Rate	2.57*	11.16*	11.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,602,953.32	8,614,142.21	8,614,142.21
Indirect costs based on rate ** multiplied by actual direct costs	246,795.90	961,338.27	957,892.61
2024-2025 Actual Indirect Costs	296,100.67	1,284,911.78	1,284,911.78
2022-2023 Fixed Carry Forward	21,005.74	63,788.15	66,919.27
Total Indirect Costs	275,094.93	1,221,123.63	1,217,992.51
Over/(Under) Recovery	-28,299.03	-259,785.36	-260,099.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	296,100.67	1,284,911.78	1,284,911.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-28,299.03	-259,785.36	-260,099.90
Total Projected Indirect 2026-2027 (Numerator)	324,399.70	1,544,697.14	1,545,011.68
Direct Costs	9,602,953.32	8,614,142.21	8,614,142.21
Rate for 2026-2027 **	3.38*	17.93*	17.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 16070
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	72,828.78	334,060.34	334,060.34
2022-2023 Fixed Carry Forward	-5,744.99	0.00	147,010.10
Total Indirect Costs	78,573.77	334,060.34	187,050.24
2022-2023 Direct Costs	3,354,851.97	3,093,620.41	3,093,620.41
2024-2025 Rate	2.34*	10.80*	6.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,539,764.21	3,262,978.80	3,262,978.80
Indirect costs based on rate ** multiplied by actual direct costs	82,830.48	352,401.71	197,410.22
2024-2025 Actual Indirect Costs	92,277.74	369,063.15	369,063.15
2022-2023 Fixed Carry Forward	-5,744.99	0.00	147,010.10
Total Indirect Costs	98,022.73	369,063.15	222,053.05
Over/(Under) Recovery	-15,192.25	-16,661.44	-24,642.83

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	92,277.74	369,063.15	369,063.15
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-15,192.25	-16,661.44	-24,642.83
Total Projected Indirect 2026-2027 (Numerator)	107,469.99	385,724.59	393,705.98
Direct Costs	3,539,764.21	3,262,978.80	3,262,978.80
Rate for 2026-2027 **	3.04*	11.82*	12.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 16100
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	86,285.57	437,278.56	437,278.56
2022-2023 Fixed Carry Forward	18,550.87	-18,910.57	-38,021.71
Total Indirect Costs	67,734.70	456,189.13	475,300.27
2022-2023 Direct Costs	3,554,423.25	3,203,430.26	3,203,430.26
2024-2025 Rate	1.91*	14.24*	14.84**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,764,365.54	3,408,188.58	3,408,188.58
Indirect costs based on rate ** multiplied by actual direct costs	71,899.38	485,326.05	505,775.19
2024-2025 Actual Indirect Costs	141,737.41	497,914.37	497,914.37
2022-2023 Fixed Carry Forward	18,550.87	-18,910.57	-38,021.71
Total Indirect Costs	123,186.54	516,824.94	535,936.08
Over/(Under) Recovery	-51,287.16	-31,498.89	-30,160.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	141,737.41	497,914.37	497,914.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-51,287.16	-31,498.89	-30,160.89
Total Projected Indirect 2026-2027 (Numerator)	193,024.57	529,413.26	528,075.26
Direct Costs	3,764,365.54	3,408,188.58	3,408,188.58
Rate for 2026-2027 **	5.13*	15.53*	15.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,952,964.31	2,552,719.63	2,552,719.63
2022-2023 Fixed Carry Forward	0.00	0.00	485,560.04
Total Indirect Costs	1,952,964.31	2,552,719.63	2,067,159.59
2022-2023 Direct Costs	14,594,496.02	13,994,740.70	13,994,740.70
2024-2025 Rate	13.38*	18.24*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,062,195.95	17,210,330.58	17,210,330.58
Indirect costs based on rate ** multiplied by actual direct costs	2,416,721.82	2,581,549.59	2,541,965.83
2024-2025 Actual Indirect Costs	2,169,453.21	3,030,214.60	3,030,214.60
2022-2023 Fixed Carry Forward	0.00	0.00	485,560.04
Total Indirect Costs	2,169,453.21	3,030,214.60	2,544,654.56
Over/(Under) Recovery	247,268.61	0.00	-2,688.73

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,169,453.21	3,030,214.60	3,030,214.60
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	247,268.61	0.00	-2,688.73
Total Projected Indirect 2026-2027 (Numerator)	1,922,184.60	3,030,214.60	3,032,903.33
Direct Costs	18,062,195.95	17,210,330.58	17,210,330.58
Rate for 2026-2027 **	10.64*	17.61*	17.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17010
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,058,609.54	4,007,228.92	4,007,228.92
2022-2023 Fixed Carry Forward	-136,268.67	0.00	-606,698.06
Total Indirect Costs	1,194,878.21	4,007,228.92	4,613,926.98
2022-2023 Direct Costs	20,896,419.28	18,904,961.47	18,904,961.47
2024-2025 Rate	5.72*	21.20*	24.41**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,179,375.22	21,995,800.72	21,995,800.72
Indirect costs based on rate ** multiplied by actual direct costs	1,383,060.26	3,299,370.11	5,369,174.96
2024-2025 Actual Indirect Costs	1,196,951.09	4,347,990.87	4,347,990.87
2022-2023 Fixed Carry Forward	-136,268.67	0.00	-606,698.06
Total Indirect Costs	1,333,219.76	4,347,990.87	4,954,688.93
Over/(Under) Recovery	49,840.50	0.00	414,486.03

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,196,951.09	4,347,990.87	4,347,990.87
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	49,840.50	0.00	414,486.03
Total Projected Indirect 2026-2027 (Numerator)	1,147,110.59	4,347,990.87	3,933,504.84
Direct Costs	24,179,375.22	21,995,800.72	21,995,800.72
Rate for 2026-2027 **	4.74*	19.77*	17.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17050
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	175,133.79	563,935.95	563,935.95
2022-2023 Fixed Carry Forward	-2,529.89	-23,129.55	-31,484.90
Total Indirect Costs	177,663.68	587,065.50	595,420.85
2022-2023 Direct Costs	4,330,539.80	3,941,737.64	3,941,737.64
2024-2025 Rate	4.10*	14.89*	15.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,728,946.08	4,338,376.37	4,338,376.37
Indirect costs based on rate ** multiplied by actual direct costs	193,886.79	645,984.24	655,528.67
2024-2025 Actual Indirect Costs	196,746.84	587,316.55	587,316.55
2022-2023 Fixed Carry Forward	-2,529.89	-23,129.55	-31,484.90
Total Indirect Costs	199,276.73	610,446.10	618,801.45
Over/(Under) Recovery	-5,389.94	35,538.14	36,727.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	196,746.84	587,316.55	587,316.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,389.94	35,538.14	36,727.22
Total Projected Indirect 2026-2027 (Numerator)	202,136.78	551,778.41	550,589.33
Direct Costs	4,728,946.08	4,338,376.37	4,338,376.37
Rate for 2026-2027 **	4.27*	12.72*	12.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17090
Form R0418

*** Final ***

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	349,765.26	763,331.81	763,331.81
2022-2023 Fixed Carry Forward	47,989.21	-46,412.84	-68,041.20
Total Indirect Costs	301,776.05	809,744.65	831,373.01
2022-2023 Direct Costs	6,067,501.65	5,653,935.10	5,653,935.10
2024-2025 Rate	4.97*	14.32*	14.70**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,765,899.77	6,285,307.69	6,285,307.69
Indirect costs based on rate ** multiplied by actual direct costs	336,265.22	900,056.06	923,940.23
2024-2025 Actual Indirect Costs	362,123.92	842,716.00	842,716.00
2022-2023 Fixed Carry Forward	47,989.21	-46,412.84	-68,041.20
Total Indirect Costs	314,134.71	889,128.84	910,757.20
Over/(Under) Recovery	22,130.51	10,927.22	13,183.03

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	362,123.92	842,716.00	842,716.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	22,130.51	10,927.22	13,183.03
Total Projected Indirect 2026-2027 (Numerator)	339,993.41	831,788.78	829,532.97
Direct Costs	6,765,899.77	6,285,307.69	6,285,307.69
Rate for 2026-2027 **	5.03*	13.23*	13.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17110
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	484,274.51	1,419,445.74	1,419,445.74
2022-2023 Fixed Carry Forward	-97,080.27	0.00	-266,146.98
Total Indirect Costs	581,354.78	1,419,445.74	1,685,592.72
2022-2023 Direct Costs	8,084,937.05	7,328,343.95	7,328,343.95
2024-2025 Rate	7.19*	19.37*	23.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,314,481.12	9,214,916.03	9,214,916.03
Indirect costs based on rate ** multiplied by actual direct costs	741,611.19	1,382,237.40	2,119,430.69
2024-2025 Actual Indirect Costs	442,258.17	1,747,876.30	1,747,876.30
2022-2023 Fixed Carry Forward	-97,080.27	0.00	-266,146.98
Total Indirect Costs	539,338.44	1,747,876.30	2,014,023.28
Over/(Under) Recovery	202,272.75	0.00	105,407.41

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	442,258.17	1,747,876.30	1,747,876.30
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	202,272.75	0.00	105,407.41
Total Projected Indirect 2026-2027 (Numerator)	239,985.42	1,747,876.30	1,642,468.89
Direct Costs	10,314,481.12	9,214,916.03	9,214,916.03
Rate for 2026-2027 **	2.33*	18.97*	17.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17140
Form R0418

*** Final ***

Brimley Area Schools
7134 S M 221
BRIMLEY, MI 49715

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	429,289.14	1,429,441.13	1,429,441.13
2022-2023 Fixed Carry Forward	67,968.02	0.00	-114,107.61
Total Indirect Costs	361,321.12	1,429,441.13	1,543,548.74
2022-2023 Direct Costs	7,656,698.16	6,656,546.17	6,656,546.17
2024-2025 Rate	4.72*	21.47*	23.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,322,776.35	7,241,536.78	7,241,536.78
Indirect costs based on rate ** multiplied by actual direct costs	392,835.04	1,086,230.52	1,679,312.38
2024-2025 Actual Indirect Costs	616,018.26	1,697,257.83	1,697,257.83
2022-2023 Fixed Carry Forward	67,968.02	0.00	-114,107.61
Total Indirect Costs	548,050.24	1,697,257.83	1,811,365.44
Over/(Under) Recovery	-155,215.20	0.00	-132,053.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	616,018.26	1,697,257.83	1,697,257.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-155,215.20	0.00	-132,053.06
Total Projected Indirect 2026-2027 (Numerator)	771,233.46	1,697,257.83	1,829,310.89
Direct Costs	8,322,776.35	7,241,536.78	7,241,536.78
Rate for 2026-2027 **	9.27*	23.44*	25.26**

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

Michigan Department of Education
Carry Forward Calculation
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School District 17160
Form R0418

*** Final ***

Whitefish Township Schools
7221 NORTH M 123
PARADISE, MI 49768

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	130,857.82	237,322.31	237,322.31
2022-2023 Fixed Carry Forward	11,211.06	0.00	0.00
Total Indirect Costs	119,646.76	237,322.31	237,322.31
2022-2023 Direct Costs	1,473,381.73	1,366,917.24	1,366,917.24
2024-2025 Rate	8.12*	17.36*	17.36**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,956,915.05	1,411,750.94	1,411,750.94
Indirect costs based on rate ** multiplied by actual direct costs	158,901.50	211,762.64	245,079.96
2024-2025 Actual Indirect Costs	151,037.75	707,323.06	707,323.06
2022-2023 Fixed Carry Forward	11,211.06	0.00	0.00
Total Indirect Costs	139,826.69	707,323.06	707,323.06
Over/(Under) Recovery	19,074.81	0.00	-462,243.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	151,037.75	707,323.06	707,323.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	19,074.81	0.00	-462,243.10
Total Projected Indirect 2026-2027 (Numerator)	131,962.94	707,323.06	1,169,566.16
Direct Costs	1,956,915.05	1,411,750.94	1,411,750.94
Rate for 2026-2027 **	6.74*	50.10*	82.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17900
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	8,246.00	106,047.00	106,047.00
2022-2023 Fixed Carry Forward	0.00	0.00	6,743.99
Total Indirect Costs	8,246.00	106,047.00	99,303.01
2022-2023 Direct Costs	914,090.00	816,289.00	816,289.00
2024-2025 Rate	0.90*	12.99*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,227,090.00	1,128,335.00	1,128,335.00
Indirect costs based on rate ** multiplied by actual direct costs	11,043.81	146,570.72	137,318.37
2024-2025 Actual Indirect Costs	10,440.00	109,195.00	109,195.00
2022-2023 Fixed Carry Forward	0.00	0.00	6,743.99
Total Indirect Costs	10,440.00	109,195.00	102,451.01
Over/(Under) Recovery	603.81	37,375.72	34,867.36

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	10,440.00	109,195.00	109,195.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	603.81	37,375.72	34,867.36
Total Projected Indirect 2026-2027 (Numerator)	9,836.19	71,819.28	74,327.64
Direct Costs	1,227,090.00	1,128,335.00	1,128,335.00
Rate for 2026-2027 **	0.80*	6.37*	6.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17901
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	893,939.96	2,415,409.41	2,415,409.41
2022-2023 Fixed Carry Forward	119,255.37	0.00	71,375.51
Total Indirect Costs	774,684.59	2,415,409.41	2,344,033.90
2022-2023 Direct Costs	12,903,960.13	11,382,490.68	11,382,490.68
2024-2025 Rate	6.00*	21.22*	20.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,385,090.15	11,925,721.17	11,925,721.17
Indirect costs based on rate ** multiplied by actual direct costs	803,105.41	1,788,858.18	2,455,505.99
2024-2025 Actual Indirect Costs	974,923.85	2,434,292.83	2,434,292.83
2022-2023 Fixed Carry Forward	119,255.37	0.00	71,375.51
Total Indirect Costs	855,668.48	2,434,292.83	2,362,917.32
Over/(Under) Recovery	-52,563.07	0.00	92,588.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	974,923.85	2,434,292.83	2,434,292.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-52,563.07	0.00	92,588.67
Total Projected Indirect 2026-2027 (Numerator)	1,027,486.92	2,434,292.83	2,341,704.16
Direct Costs	13,385,090.15	11,925,721.17	11,925,721.17
Rate for 2026-2027 **	7.68*	20.41*	19.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17902
Form R0418

*** Final ***

Ojibwe Charter School
12099 W LAKESHORE DR
BRIMLEY, MI 49715

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	191,865.35	426,610.20	426,610.20
2022-2023 Fixed Carry Forward	3,739.33	0.00	-26,002.68
Total Indirect Costs	188,126.02	426,610.20	452,612.88
2022-2023 Direct Costs	2,000,368.32	1,765,623.47	1,765,623.47
2024-2025 Rate	9.40*	24.16*	25.63**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,317,975.88	2,019,652.71	2,019,652.71
Indirect costs based on rate ** multiplied by actual direct costs	217,889.73	302,947.91	504,913.18
2024-2025 Actual Indirect Costs	242,452.10	540,775.27	540,775.27
2022-2023 Fixed Carry Forward	3,739.33	0.00	-26,002.68
Total Indirect Costs	238,712.77	540,775.27	566,777.95
Over/(Under) Recovery	-20,823.04	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	242,452.10	540,775.27	540,775.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-20,823.04	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	263,275.14	540,775.27	540,775.27
Direct Costs	2,317,975.88	2,019,652.71	2,019,652.71
Rate for 2026-2027 **	11.36*	26.78*	26.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 17903
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	67,106.04	85,720.04	85,720.04
2022-2023 Fixed Carry Forward	-30,349.49	-34,718.56	-34,718.56
Total Indirect Costs	97,455.53	120,438.60	120,438.60
2022-2023 Direct Costs	783,365.33	764,751.33	764,751.33
2024-2025 Rate	12.44*	15.75*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,037,947.88	1,018,567.02	1,018,567.02
Indirect costs based on rate ** multiplied by actual direct costs	129,120.72	152,785.05	160,424.31
2024-2025 Actual Indirect Costs	48,024.75	67,405.61	67,405.61
2022-2023 Fixed Carry Forward	-30,349.49	-34,718.56	-34,718.56
Total Indirect Costs	78,374.24	102,124.17	102,124.17
Over/(Under) Recovery	50,746.48	0.00	58,300.14

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	48,024.75	67,405.61	67,405.61
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	50,746.48	0.00	58,300.14
Total Projected Indirect 2026-2027 (Numerator)	-2,721.73	67,405.61	9,105.47
Direct Costs	1,037,947.88	1,018,567.02	1,018,567.02
Rate for 2026-2027 **	0.00*	6.62*	0.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 18000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,422,394.42	2,979,216.37	2,979,216.37
2022-2023 Fixed Carry Forward	0.00	0.00	62,849.79
Total Indirect Costs	2,422,394.42	2,979,216.37	2,916,366.58
2022-2023 Direct Costs	15,695,679.24	15,232,319.25	15,232,319.25
2024-2025 Rate	15.43*	19.56*	19.15**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,205,594.47	16,521,984.35	16,521,984.35
Indirect costs based on rate ** multiplied by actual direct costs	2,580,839.17	2,478,297.65	3,163,960.00
2024-2025 Actual Indirect Costs	2,720,105.94	3,545,757.61	3,545,757.61
2022-2023 Fixed Carry Forward	0.00	0.00	62,849.79
Total Indirect Costs	2,720,105.94	3,545,757.61	3,482,907.82
Over/(Under) Recovery	0.00	0.00	-318,947.82

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,720,105.94	3,545,757.61	3,545,757.61
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-318,947.82
Total Projected Indirect 2026-2027 (Numerator)	2,720,105.94	3,545,757.61	3,864,705.43
Direct Costs	17,205,594.47	16,521,984.35	16,521,984.35
Rate for 2026-2027 **	15.81*	21.46*	23.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 18010
Form R0418

*** Final ***

Clare Public Schools
201 E STATE ST
CLARE, MI 48617

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,072,777.09	2,655,102.56	2,655,102.56
2022-2023 Fixed Carry Forward	500,900.39	0.00	309,705.22
Total Indirect Costs	571,876.70	2,655,102.56	2,345,397.34
2022-2023 Direct Costs	18,403,094.21	16,820,768.74	16,820,768.74
2024-2025 Rate	3.11*	15.78*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,605,245.34	18,730,102.63	18,730,102.63
Indirect costs based on rate ** multiplied by actual direct costs	640,823.13	2,809,515.39	2,610,976.31
2024-2025 Actual Indirect Costs	1,174,196.13	3,049,338.84	3,049,338.84
2022-2023 Fixed Carry Forward	500,900.39	0.00	309,705.22
Total Indirect Costs	673,295.74	3,049,338.84	2,739,633.62
Over/(Under) Recovery	-32,472.61	0.00	-128,657.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,174,196.13	3,049,338.84	3,049,338.84
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-32,472.61	0.00	-128,657.31
Total Projected Indirect 2026-2027 (Numerator)	1,206,668.74	3,049,338.84	3,177,996.15
Direct Costs	20,605,245.34	18,730,102.63	18,730,102.63
Rate for 2026-2027 **	5.86*	16.28*	16.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 18020
Form R0418

*** Final ***

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	646,699.92	1,973,838.88	1,973,838.88
2022-2023 Fixed Carry Forward	42,209.52	-418,870.58	-418,745.84
Total Indirect Costs	604,490.40	2,392,709.46	2,392,584.72
2022-2023 Direct Costs	15,199,954.15	13,872,815.19	13,872,815.19
2024-2025 Rate	3.98*	17.25*	17.25**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,593,782.21	13,889,204.16	13,889,204.16
Indirect costs based on rate ** multiplied by actual direct costs	620,632.53	2,083,380.62	2,395,887.72
2024-2025 Actual Indirect Costs	759,704.22	2,464,282.27	2,464,282.27
2022-2023 Fixed Carry Forward	42,209.52	-418,870.58	-418,745.84
Total Indirect Costs	717,494.70	2,883,152.85	2,883,028.11
Over/(Under) Recovery	-96,862.17	74,132.42	-412,945.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	759,704.22	2,464,282.27	2,464,282.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-96,862.17	74,132.42	-412,945.60
Total Projected Indirect 2026-2027 (Numerator)	856,566.39	2,390,149.85	2,877,227.87
Direct Costs	15,593,782.21	13,889,204.16	13,889,204.16
Rate for 2026-2027 **	5.49*	17.21*	20.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 18060
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	967,589.45	2,532,614.09	2,532,614.09
2022-2023 Fixed Carry Forward	-267,261.69	-168,718.58	-168,718.58
Total Indirect Costs	1,234,851.14	2,701,332.67	2,701,332.67
2022-2023 Direct Costs	20,275,848.08	18,710,823.44	18,710,823.44
2024-2025 Rate	6.09*	14.44*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,089,333.10	19,449,558.01	19,449,558.01
Indirect costs based on rate ** multiplied by actual direct costs	1,284,340.39	2,808,516.18	2,808,516.18
2024-2025 Actual Indirect Costs	774,360.19	2,414,135.28	2,414,135.28
2022-2023 Fixed Carry Forward	-267,261.69	-168,718.58	-168,718.58
Total Indirect Costs	1,041,621.88	2,582,853.86	2,582,853.86
Over/(Under) Recovery	242,718.51	225,662.32	225,662.32

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	774,360.19	2,414,135.28	2,414,135.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	242,718.51	225,662.32	225,662.32
Total Projected Indirect 2026-2027 (Numerator)	531,641.68	2,188,472.96	2,188,472.96
Direct Costs	21,089,333.10	19,449,558.01	19,449,558.01
Rate for 2026-2027 **	2.52*	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 2026-2027 Indirect Cost Rates
School District 19000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,290,853.33	2,253,347.00	2,253,347.00
2022-2023 Fixed Carry Forward	19,405.29	-167,090.22	-172,127.21
Total Indirect Costs	1,271,448.04	2,420,437.22	2,425,474.21
2022-2023 Direct Costs	19,260,243.69	18,389,554.42	18,389,554.42
2024-2025 Rate	6.60*	13.16*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,593,852.64	23,360,723.11	23,360,723.11
Indirect costs based on rate ** multiplied by actual direct costs	1,623,194.27	3,074,271.16	3,081,279.38
2024-2025 Actual Indirect Costs	1,411,943.30	2,681,852.83	2,681,852.83
2022-2023 Fixed Carry Forward	19,405.29	-167,090.22	-172,127.21
Total Indirect Costs	1,392,538.01	2,848,943.05	2,853,980.04
Over/(Under) Recovery	295,459.10	297,488.03	293,262.86

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,411,943.30	2,681,852.83	2,681,852.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	295,459.10	297,488.03	293,262.86
Total Projected Indirect 2026-2027 (Numerator)	1,116,484.20	2,384,364.80	2,388,589.97
Direct Costs	24,593,852.64	23,360,723.11	23,360,723.11
Rate for 2026-2027 **	4.54*	10.21*	10.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 19010
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,147,127.08	3,951,682.56	3,951,682.56
2022-2023 Fixed Carry Forward	-70,495.88	113,122.01	112,925.34
Total Indirect Costs	1,217,622.96	3,838,560.55	3,838,757.22
2022-2023 Direct Costs	35,730,183.03	32,679,224.55	32,679,224.55
2024-2025 Rate	3.41*	11.75*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	41,146,782.29	37,385,904.37	37,385,904.37
Indirect costs based on rate ** multiplied by actual direct costs	1,403,105.28	4,392,843.76	4,392,843.76
2024-2025 Actual Indirect Costs	1,375,703.63	4,867,767.55	4,867,767.55
2022-2023 Fixed Carry Forward	-70,495.88	113,122.01	112,925.34
Total Indirect Costs	1,446,199.51	4,754,645.54	4,754,842.21
Over/(Under) Recovery	-43,094.23	-361,801.78	-361,998.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,375,703.63	4,867,767.55	4,867,767.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-43,094.23	-361,801.78	-361,998.45
Total Projected Indirect 2026-2027 (Numerator)	1,418,797.86	5,229,569.33	5,229,766.00
Direct Costs	41,146,782.29	37,385,904.37	37,385,904.37
Rate for 2026-2027 **	3.45*	13.99*	13.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 19070
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	57,876.88	509,271.02	509,271.02
2022-2023 Fixed Carry Forward	-9,279.17	-38,260.83	-38,149.22
Total Indirect Costs	67,156.05	547,531.85	547,420.24
2022-2023 Direct Costs	5,980,152.68	5,528,758.54	5,528,758.54
2024-2025 Rate	1.12*	9.90*	9.90**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,144,867.61	5,629,435.75	5,629,435.75
Indirect costs based on rate ** multiplied by actual direct costs	68,822.52	557,314.14	557,314.14
2024-2025 Actual Indirect Costs	71,989.71	587,421.57	587,421.57
2022-2023 Fixed Carry Forward	-9,279.17	-38,260.83	-38,149.22
Total Indirect Costs	81,268.88	625,682.40	625,570.79
Over/(Under) Recovery	-12,446.36	-68,368.26	-68,256.65

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	71,989.71	587,421.57	587,421.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-12,446.36	-68,368.26	-68,256.65
Total Projected Indirect 2026-2027 (Numerator)	84,436.07	655,789.83	655,678.22
Direct Costs	6,144,867.61	5,629,435.75	5,629,435.75
Rate for 2026-2027 **	1.37*	11.65*	11.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 19100
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	522,777.58	1,800,758.62	1,800,758.62
2022-2023 Fixed Carry Forward	89,908.71	0.00	114,163.87
Total Indirect Costs	432,868.87	1,800,758.62	1,686,594.75
2022-2023 Direct Costs	12,730,221.54	11,452,240.50	11,452,240.50
2024-2025 Rate	3.40*	15.72*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,752,052.90	11,270,595.54	11,270,595.54
Indirect costs based on rate ** multiplied by actual direct costs	433,569.80	1,690,589.33	1,660,158.72
2024-2025 Actual Indirect Costs	557,819.21	2,039,276.57	2,039,276.57
2022-2023 Fixed Carry Forward	89,908.71	0.00	114,163.87
Total Indirect Costs	467,910.50	2,039,276.57	1,925,112.70
Over/(Under) Recovery	-34,340.70	0.00	-264,953.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	557,819.21	2,039,276.57	2,039,276.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-34,340.70	0.00	-264,953.98
Total Projected Indirect 2026-2027 (Numerator)	592,159.91	2,039,276.57	2,304,230.55
Direct Costs	12,752,052.90	11,270,595.54	11,270,595.54
Rate for 2026-2027 **	4.64*	18.09*	20.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 19120
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	388,684.53	2,236,512.73	2,236,512.73
2022-2023 Fixed Carry Forward	-8,826.25	0.00	667,430.46
Total Indirect Costs	397,510.78	2,236,512.73	1,569,082.27
2022-2023 Direct Costs	19,640,075.50	17,792,247.30	17,792,247.30
2024-2025 Rate	2.02*	12.57*	8.82**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,950,677.40	16,636,767.30	16,636,767.30
Indirect costs based on rate ** multiplied by actual direct costs	382,803.68	2,091,241.65	1,467,362.88
2024-2025 Actual Indirect Costs	259,049.69	2,572,959.79	2,572,959.79
2022-2023 Fixed Carry Forward	-8,826.25	0.00	667,430.46
Total Indirect Costs	267,875.94	2,572,959.79	1,905,529.33
Over/(Under) Recovery	114,927.74	-481,718.14	-438,166.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	259,049.69	2,572,959.79	2,572,959.79
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	114,927.74	-481,718.14	-438,166.45
Total Projected Indirect 2026-2027 (Numerator)	144,121.95	3,054,677.93	3,011,126.24
Direct Costs	18,950,677.40	16,636,767.30	16,636,767.30
Rate for 2026-2027 **	0.76*	18.36*	18.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 19125
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	360,424.00	1,324,491.17	1,324,491.17
2022-2023 Fixed Carry Forward	31,638.22	-206,569.37	-241,552.69
Total Indirect Costs	328,785.78	1,531,060.54	1,566,043.86
2022-2023 Direct Costs	9,711,499.08	8,747,431.91	8,747,431.91
2024-2025 Rate	3.39*	17.50*	17.90**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,376,193.81	9,459,608.56	9,459,608.56
Indirect costs based on rate ** multiplied by actual direct costs	351,752.97	1,418,941.28	1,693,269.93
2024-2025 Actual Indirect Costs	346,310.61	1,262,895.86	1,262,895.86
2022-2023 Fixed Carry Forward	31,638.22	-206,569.37	-241,552.69
Total Indirect Costs	314,672.39	1,469,465.23	1,504,448.55
Over/(Under) Recovery	37,080.58	0.00	188,821.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	346,310.61	1,262,895.86	1,262,895.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	37,080.58	0.00	188,821.38
Total Projected Indirect 2026-2027 (Numerator)	309,230.03	1,262,895.86	1,074,074.48
Direct Costs	10,376,193.81	9,459,608.56	9,459,608.56
Rate for 2026-2027 **	2.98*	13.35*	11.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 19140
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,310,763.53	4,631,744.43	4,631,744.43
2022-2023 Fixed Carry Forward	-165,148.83	0.00	-315,627.31
Total Indirect Costs	1,475,912.36	4,631,744.43	4,947,371.74
2022-2023 Direct Costs	31,825,036.46	28,504,055.56	28,504,055.56
2024-2025 Rate	4.64*	16.25*	17.36**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,520,375.66	31,867,043.91	31,867,043.91
Indirect costs based on rate ** multiplied by actual direct costs	1,648,145.43	4,780,056.59	5,532,118.82
2024-2025 Actual Indirect Costs	1,311,683.75	4,965,015.50	4,965,015.50
2022-2023 Fixed Carry Forward	-165,148.83	0.00	-315,627.31
Total Indirect Costs	1,476,832.58	4,965,015.50	5,280,642.81
Over/(Under) Recovery	171,312.85	0.00	251,476.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,311,683.75	4,965,015.50	4,965,015.50
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	171,312.85	0.00	251,476.01
Total Projected Indirect 2026-2027 (Numerator)	1,140,370.90	4,965,015.50	4,713,539.49
Direct Costs	35,520,375.66	31,867,043.91	31,867,043.91
Rate for 2026-2027 **	3.21*	15.58*	14.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 19900
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	954,752.00	1,191,166.00	1,191,166.00
2022-2023 Fixed Carry Forward	-35,242.00	9,999.06	9,999.06
Total Indirect Costs	989,994.00	1,181,166.94	1,181,166.94
2022-2023 Direct Costs	11,540,495.00	11,304,081.00	11,304,081.00
2024-2025 Rate	8.58*	10.45*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,037,438.00	15,684,716.00	15,684,716.00
Indirect costs based on rate ** multiplied by actual direct costs	1,376,012.18	1,639,052.82	1,639,052.82
2024-2025 Actual Indirect Costs	593,946.00	946,668.00	946,668.00
2022-2023 Fixed Carry Forward	-35,242.00	9,999.06	9,999.06
Total Indirect Costs	629,188.00	936,668.94	936,668.94
Over/(Under) Recovery	746,824.18	702,383.88	702,383.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	593,946.00	946,668.00	946,668.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	746,824.18	702,383.88	702,383.88
Total Projected Indirect 2026-2027 (Numerator)	-152,878.18	244,284.12	244,284.12
Direct Costs	16,037,438.00	15,684,716.00	15,684,716.00
Rate for 2026-2027 **	0.00*	1.56*	1.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 20015
Form R0418

*** Final ***

Crawford AuSable Schools
1135 N OLD 27
GRAYLING, MI 49738

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	707,298.20	2,372,955.74	2,372,955.74
2022-2023 Fixed Carry Forward	-49,573.86	-272,216.43	-271,802.09
Total Indirect Costs	756,872.06	2,645,172.17	2,644,757.83
2022-2023 Direct Costs	19,771,436.31	18,105,778.77	18,105,778.77
2024-2025 Rate	3.83*	14.61*	14.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,667,765.20	20,753,932.47	20,753,932.47
Indirect costs based on rate ** multiplied by actual direct costs	868,175.41	3,032,149.53	3,032,149.53
2024-2025 Actual Indirect Costs	827,378.36	2,741,211.09	2,741,211.09
2022-2023 Fixed Carry Forward	-49,573.86	-272,216.43	-271,802.09
Total Indirect Costs	876,952.22	3,013,427.52	3,013,013.18
Over/(Under) Recovery	-8,776.81	18,722.01	19,136.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	827,378.36	2,741,211.09	2,741,211.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-8,776.81	18,722.01	19,136.35
Total Projected Indirect 2026-2027 (Numerator)	836,155.17	2,722,489.08	2,722,074.74
Direct Costs	22,667,765.20	20,753,932.47	20,753,932.47
Rate for 2026-2027 **	3.69*	13.12*	13.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 21000
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,066,026.01	1,745,636.61	1,745,636.61
2022-2023 Fixed Carry Forward	-46,011.58	0.00	71,401.98
Total Indirect Costs	1,112,037.59	1,745,636.61	1,674,234.63
2022-2023 Direct Costs	12,716,833.80	12,037,223.20	12,037,223.20
2024-2025 Rate	8.74*	14.50*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,141,832.06	14,460,791.79	14,460,791.79
Indirect costs based on rate ** multiplied by actual direct costs	1,323,396.12	2,096,814.81	2,011,496.14
2024-2025 Actual Indirect Costs	1,170,922.25	1,851,962.52	1,851,962.52
2022-2023 Fixed Carry Forward	-46,011.58	0.00	71,401.98
Total Indirect Costs	1,216,933.83	1,851,962.52	1,780,560.54
Over/(Under) Recovery	106,462.29	244,852.29	230,935.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,170,922.25	1,851,962.52	1,851,962.52
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	106,462.29	244,852.29	230,935.60
Total Projected Indirect 2026-2027 (Numerator)	1,064,459.96	1,607,110.23	1,621,026.92
Direct Costs	15,141,832.06	14,460,791.79	14,460,791.79
Rate for 2026-2027 **	7.03*	11.11*	11.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 21010
Form R0418

*** Final ***

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	455,854.02	1,693,161.29	1,693,161.29
2022-2023 Fixed Carry Forward	418.08	456,300.59	456,300.59
Total Indirect Costs	455,435.94	1,236,860.70	1,236,860.70
2022-2023 Direct Costs	26,643,346.10	25,406,038.83	25,406,038.83
2024-2025 Rate	1.71*	4.87*	4.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,385,389.38	26,362,496.91	26,362,496.91
Indirect costs based on rate ** multiplied by actual direct costs	485,390.16	1,283,853.60	1,283,853.60
2024-2025 Actual Indirect Costs	703,123.09	2,726,015.56	2,726,015.56
2022-2023 Fixed Carry Forward	418.08	456,300.59	456,300.59
Total Indirect Costs	702,705.01	2,269,714.97	2,269,714.97
Over/(Under) Recovery	-217,314.85	-985,861.37	-985,861.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	703,123.09	2,726,015.56	2,726,015.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-217,314.85	-985,861.37	-985,861.37
Total Projected Indirect 2026-2027 (Numerator)	920,437.94	3,711,876.93	3,711,876.93
Direct Costs	28,385,389.38	26,362,496.91	26,362,496.91
Rate for 2026-2027 **	3.24*	14.08*	14.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 21025
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	241,000.80	1,539,829.07	1,539,829.07
2022-2023 Fixed Carry Forward	11,484.03	-94,744.87	-94,744.87
Total Indirect Costs	229,516.77	1,634,573.94	1,634,573.94
2022-2023 Direct Costs	17,616,566.23	16,317,737.96	16,317,737.96
2024-2025 Rate	1.30*	10.02*	10.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,668,438.77	18,129,497.50	18,129,497.50
Indirect costs based on rate ** multiplied by actual direct costs	255,689.70	1,816,575.65	1,816,575.65
2024-2025 Actual Indirect Costs	261,516.05	1,800,457.32	1,800,457.32
2022-2023 Fixed Carry Forward	11,484.03	-94,744.87	-94,744.87
Total Indirect Costs	250,032.02	1,895,202.19	1,895,202.19
Over/(Under) Recovery	5,657.68	-78,626.54	-78,626.54

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	261,516.05	1,800,457.32	1,800,457.32
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,657.68	-78,626.54	-78,626.54
Total Projected Indirect 2026-2027 (Numerator)	255,858.37	1,879,083.86	1,879,083.86
Direct Costs	19,668,438.77	18,129,497.50	18,129,497.50
Rate for 2026-2027 **	1.30*	10.36*	10.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 21060
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	190,598.78	420,132.72	420,132.72
2022-2023 Fixed Carry Forward	-16,428.02	-506.16	40,505.24
Total Indirect Costs	207,026.80	420,638.88	379,627.48
2022-2023 Direct Costs	3,806,912.97	3,577,379.03	3,577,379.03
2024-2025 Rate	5.44*	11.76*	10.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,681,520.81	3,372,880.92	3,372,880.92
Indirect costs based on rate ** multiplied by actual direct costs	200,274.73	396,650.80	357,862.67
2024-2025 Actual Indirect Costs	172,818.60	481,458.49	481,458.49
2022-2023 Fixed Carry Forward	-16,428.02	-506.16	40,505.24
Total Indirect Costs	189,246.62	481,964.65	440,953.25
Over/(Under) Recovery	11,028.11	-85,313.85	-37,185.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	172,818.60	481,458.49	481,458.49
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	11,028.11	-85,313.85	-37,185.49
Total Projected Indirect 2026-2027 (Numerator)	161,790.49	566,772.34	518,643.98
Direct Costs	3,681,520.81	3,372,880.92	3,372,880.92
Rate for 2026-2027 **	4.39*	16.80*	15.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 21065
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	132,228.62	478,988.63	478,988.63
2022-2023 Fixed Carry Forward	7,701.18	0.00	-41,181.22
Total Indirect Costs	124,527.44	478,988.63	520,169.85
2022-2023 Direct Costs	2,657,865.05	2,311,105.04	2,311,105.04
2024-2025 Rate	4.69*	20.73*	22.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,206,924.23	2,807,418.90	2,807,418.90
Indirect costs based on rate ** multiplied by actual direct costs	150,404.75	421,112.84	631,949.99
2024-2025 Actual Indirect Costs	169,231.96	568,737.29	568,737.29
2022-2023 Fixed Carry Forward	7,701.18	0.00	-41,181.22
Total Indirect Costs	161,530.78	568,737.29	609,918.51
Over/(Under) Recovery	-11,126.03	0.00	22,031.48

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	169,231.96	568,737.29	568,737.29
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-11,126.03	0.00	22,031.48
Total Projected Indirect 2026-2027 (Numerator)	180,357.99	568,737.29	546,705.81
Direct Costs	3,206,924.23	2,807,418.90	2,807,418.90
Rate for 2026-2027 **	5.62*	20.26*	19.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 21090
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	267,014.86	920,568.57	920,568.57
2022-2023 Fixed Carry Forward	8,353.44	73,776.18	73,596.25
Total Indirect Costs	258,661.42	846,792.39	846,972.32
2022-2023 Direct Costs	9,025,974.83	8,372,421.12	8,372,421.12
2024-2025 Rate	2.87*	10.11*	10.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,774,682.84	8,919,227.83	8,919,227.83
Indirect costs based on rate ** multiplied by actual direct costs	280,533.40	901,733.93	902,625.86
2024-2025 Actual Indirect Costs	274,108.88	1,129,563.89	1,129,563.89
2022-2023 Fixed Carry Forward	8,353.44	73,776.18	73,596.25
Total Indirect Costs	265,755.44	1,055,787.71	1,055,967.64
Over/(Under) Recovery	14,777.96	-154,053.78	-153,341.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	274,108.88	1,129,563.89	1,129,563.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	14,777.96	-154,053.78	-153,341.78
Total Projected Indirect 2026-2027 (Numerator)	259,330.92	1,283,617.67	1,282,905.67
Direct Costs	9,774,682.84	8,919,227.83	8,919,227.83
Rate for 2026-2027 **	2.65*	14.39*	14.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 21135
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	98,070.40	303,997.11	303,997.11
2022-2023 Fixed Carry Forward	34,116.14	0.00	150,203.39
Total Indirect Costs	63,954.26	303,997.11	153,793.72
2022-2023 Direct Costs	2,994,647.59	2,788,720.88	2,788,720.88
2024-2025 Rate	2.14*	10.90*	5.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,183,755.03	2,934,082.81	2,934,082.81
Indirect costs based on rate ** multiplied by actual direct costs	68,132.36	319,815.03	161,667.96
2024-2025 Actual Indirect Costs	133,722.40	383,394.62	383,394.62
2022-2023 Fixed Carry Forward	34,116.14	0.00	150,203.39
Total Indirect Costs	99,606.26	383,394.62	233,191.23
Over/(Under) Recovery	-31,473.90	-63,579.59	-71,523.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	133,722.40	383,394.62	383,394.62
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-31,473.90	-63,579.59	-71,523.27
Total Projected Indirect 2026-2027 (Numerator)	165,196.30	446,974.21	454,917.89
Direct Costs	3,183,755.03	2,934,082.81	2,934,082.81
Rate for 2026-2027 **	5.19*	15.23*	15.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 22000
Form R0418

*** Final ***

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,808,896.98	2,250,094.54	2,250,094.54
2022-2023 Fixed Carry Forward	0.00	0.00	399,311.24
Total Indirect Costs	1,808,896.98	2,250,094.54	1,850,783.30
2022-2023 Direct Costs	13,475,241.56	13,034,044.00	13,034,044.00
2024-2025 Rate	13.42*	17.26*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,184,329.72	15,652,490.90	15,652,490.90
Indirect costs based on rate ** multiplied by actual direct costs	2,171,937.05	2,347,873.64	2,222,653.71
2024-2025 Actual Indirect Costs	2,550,164.26	3,082,003.08	3,082,003.08
2022-2023 Fixed Carry Forward	0.00	0.00	399,311.24
Total Indirect Costs	2,550,164.26	3,082,003.08	2,682,691.84
Over/(Under) Recovery	-378,227.21	0.00	-460,038.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,550,164.26	3,082,003.08	3,082,003.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-378,227.21	0.00	-460,038.13
Total Projected Indirect 2026-2027 (Numerator)	2,928,391.47	3,082,003.08	3,542,041.21
Direct Costs	16,184,329.72	15,652,490.90	15,652,490.90
Rate for 2026-2027 **	18.09*	19.69*	22.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 22010
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	862,555.27	1,833,530.13	1,833,530.13
2022-2023 Fixed Carry Forward	-12,704.28	0.00	-270,658.41
Total Indirect Costs	875,259.55	1,833,530.13	2,104,188.54
2022-2023 Direct Costs	9,718,217.73	8,747,242.87	8,747,242.87
2024-2025 Rate	9.01*	20.96*	24.06**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,818,165.42	9,636,757.63	9,636,757.63
Indirect costs based on rate ** multiplied by actual direct costs	974,716.70	1,445,513.64	2,318,603.89
2024-2025 Actual Indirect Costs	501,827.13	1,683,234.92	1,683,234.92
2022-2023 Fixed Carry Forward	-12,704.28	0.00	-270,658.41
Total Indirect Costs	514,531.41	1,683,234.92	1,953,893.33
Over/(Under) Recovery	460,185.29	0.00	364,710.56

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	501,827.13	1,683,234.92	1,683,234.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	460,185.29	0.00	364,710.56
Total Projected Indirect 2026-2027 (Numerator)	41,641.84	1,683,234.92	1,318,524.36
Direct Costs	10,818,165.42	9,636,757.63	9,636,757.63
Rate for 2026-2027 **	0.38*	17.47*	13.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 22025
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	214,098.22	821,092.21	821,092.21
2022-2023 Fixed Carry Forward	35,888.03	69,373.78	69,596.84
Total Indirect Costs	178,210.19	751,718.43	751,495.37
2022-2023 Direct Costs	7,551,141.20	6,944,147.21	6,944,147.21
2024-2025 Rate	2.36*	10.83*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,133,440.10	7,339,058.71	7,339,058.71
Indirect costs based on rate ** multiplied by actual direct costs	191,949.19	794,820.06	794,086.15
2024-2025 Actual Indirect Costs	432,381.37	1,226,762.76	1,226,762.76
2022-2023 Fixed Carry Forward	35,888.03	69,373.78	69,596.84
Total Indirect Costs	396,493.34	1,157,388.98	1,157,165.92
Over/(Under) Recovery	-178,848.53	-312,805.11	-313,204.43

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	432,381.37	1,226,762.76	1,226,762.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-178,848.53	-312,805.11	-313,204.43
Total Projected Indirect 2026-2027 (Numerator)	611,229.90	1,539,567.87	1,539,967.19
Direct Costs	8,133,440.10	7,339,058.71	7,339,058.71
Rate for 2026-2027 **	7.52*	20.98*	20.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 22030
Form R0418

*** Final ***

Breitung Township School District
810 PYLE DR
KINGSFORD, MI 49802

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	794,336.45	2,539,411.42	2,539,411.42
2022-2023 Fixed Carry Forward	201,076.22	65,988.83	65,150.57
Total Indirect Costs	593,260.23	2,473,422.59	2,474,260.85
2022-2023 Direct Costs	22,908,009.22	21,162,934.25	21,162,934.25
2024-2025 Rate	2.59*	11.69*	11.69**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,912,895.09	22,978,701.86	22,978,701.86
Indirect costs based on rate ** multiplied by actual direct costs	645,243.98	2,686,210.25	2,686,210.25
2024-2025 Actual Indirect Costs	1,057,078.49	2,991,271.72	2,991,271.72
2022-2023 Fixed Carry Forward	201,076.22	65,988.83	65,150.57
Total Indirect Costs	856,002.27	2,925,282.89	2,926,121.15
Over/(Under) Recovery	-210,758.29	-239,072.64	-239,910.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,057,078.49	2,991,271.72	2,991,271.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-210,758.29	-239,072.64	-239,910.90
Total Projected Indirect 2026-2027 (Numerator)	1,267,836.78	3,230,344.36	3,231,182.62
Direct Costs	24,912,895.09	22,978,701.86	22,978,701.86
Rate for 2026-2027 **	5.09*	14.06*	14.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 22045
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	246,692.29	700,096.82	700,096.82
2022-2023 Fixed Carry Forward	-15,876.92	0.00	0.00
Total Indirect Costs	262,569.21	700,096.82	700,096.82
2022-2023 Direct Costs	3,086,878.18	2,633,473.65	2,633,473.65
2024-2025 Rate	8.51*	26.58*	26.58**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,347,740.03	2,889,488.84	2,889,488.84
Indirect costs based on rate ** multiplied by actual direct costs	284,892.68	433,423.33	722,372.21
2024-2025 Actual Indirect Costs	218,104.69	676,355.88	676,355.88
2022-2023 Fixed Carry Forward	-15,876.92	0.00	0.00
Total Indirect Costs	233,981.61	676,355.88	676,355.88
Over/(Under) Recovery	50,911.07	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	218,104.69	676,355.88	676,355.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	50,911.07	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	167,193.62	676,355.88	676,355.88
Direct Costs	3,347,740.03	2,889,488.84	2,889,488.84
Rate for 2026-2027 **	4.99*	23.41*	23.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23000
Form R0418

*** Final ***

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,841,701.77	2,458,439.21	2,458,439.21
2022-2023 Fixed Carry Forward	204,816.72	283,243.35	222,158.64
Total Indirect Costs	1,636,885.05	2,175,195.86	2,236,280.57
2022-2023 Direct Costs	23,178,938.01	22,658,533.57	22,658,533.57
2024-2025 Rate	7.06*	9.60*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,707,503.66	28,022,812.82	28,022,812.82
Indirect costs based on rate ** multiplied by actual direct costs	2,026,749.76	2,690,190.03	2,765,851.63
2024-2025 Actual Indirect Costs	2,017,160.54	2,754,837.88	2,754,837.88
2022-2023 Fixed Carry Forward	204,816.72	283,243.35	222,158.64
Total Indirect Costs	1,812,343.82	2,471,594.53	2,532,679.24
Over/(Under) Recovery	214,405.94	218,595.50	233,172.39

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,017,160.54	2,754,837.88	2,754,837.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	214,405.94	218,595.50	233,172.39
Total Projected Indirect 2026-2027 (Numerator)	1,802,754.60	2,536,242.38	2,521,665.49
Direct Costs	28,707,503.66	28,022,812.82	28,022,812.82
Rate for 2026-2027 **	6.28*	9.05*	9.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23010
Form R0418

*** Final ***

Bellevue Community Schools
904 W CAPITAL AVE
BELLEVUE, MI 49021

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	252,581.47	1,306,230.61	1,306,230.61
2022-2023 Fixed Carry Forward	-39,095.11	0.00	13,139.10
Total Indirect Costs	291,676.58	1,306,230.61	1,293,091.51
2022-2023 Direct Costs	8,030,670.75	6,977,021.61	6,977,021.61
2024-2025 Rate	3.63*	18.72*	18.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,365,461.24	7,161,150.78	7,161,150.78
Indirect costs based on rate ** multiplied by actual direct costs	303,666.24	1,074,172.62	1,326,961.24
2024-2025 Actual Indirect Costs	284,102.86	1,488,413.32	1,488,413.32
2022-2023 Fixed Carry Forward	-39,095.11	0.00	13,139.10
Total Indirect Costs	323,197.97	1,488,413.32	1,475,274.22
Over/(Under) Recovery	-19,531.73	0.00	-112,722.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	284,102.86	1,488,413.32	1,488,413.32
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-19,531.73	0.00	-112,722.71
Total Projected Indirect 2026-2027 (Numerator)	303,634.59	1,488,413.32	1,601,136.03
Direct Costs	8,365,461.24	7,161,150.78	7,161,150.78
Rate for 2026-2027 **	3.63*	20.78*	22.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23030
Form R0418

*** Final ***

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,374,109.75	4,591,816.25	4,591,816.25
2022-2023 Fixed Carry Forward	-146,019.68	0.00	-196,431.89
Total Indirect Costs	1,520,129.43	4,591,816.25	4,788,248.14
2022-2023 Direct Costs	31,666,428.46	28,448,721.96	28,448,721.96
2024-2025 Rate	4.80*	16.14*	16.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	33,588,386.23	29,666,552.93	29,666,552.93
Indirect costs based on rate ** multiplied by actual direct costs	1,612,242.54	4,449,982.94	4,992,880.86
2024-2025 Actual Indirect Costs	1,537,893.57	5,459,726.87	5,459,726.87
2022-2023 Fixed Carry Forward	-146,019.68	0.00	-196,431.89
Total Indirect Costs	1,683,913.25	5,459,726.87	5,656,158.76
Over/(Under) Recovery	-71,670.71	0.00	-663,277.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,537,893.57	5,459,726.87	5,459,726.87
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-71,670.71	0.00	-663,277.90
Total Projected Indirect 2026-2027 (Numerator)	1,609,564.28	5,459,726.87	6,123,004.77
Direct Costs	33,588,386.23	29,666,552.93	29,666,552.93
Rate for 2026-2027 **	4.79*	18.40*	20.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23050
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,229,060.88	3,445,008.15	3,445,008.15
2022-2023 Fixed Carry Forward	-205,147.67	-290,309.08	-289,420.27
Total Indirect Costs	1,434,208.55	3,735,317.23	3,734,428.42
2022-2023 Direct Costs	30,711,483.67	28,495,536.40	28,495,536.40
2024-2025 Rate	4.67*	13.11*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	30,071,692.75	27,723,444.79	27,723,444.79
Indirect costs based on rate ** multiplied by actual direct costs	1,404,348.05	3,634,543.61	3,634,543.61
2024-2025 Actual Indirect Costs	1,248,861.84	3,597,109.80	3,597,109.80
2022-2023 Fixed Carry Forward	-205,147.67	-290,309.08	-289,420.27
Total Indirect Costs	1,454,009.51	3,887,418.88	3,886,530.07
Over/(Under) Recovery	-49,661.46	-252,875.27	-251,986.46

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,248,861.84	3,597,109.80	3,597,109.80
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-49,661.46	-252,875.27	-251,986.46
Total Projected Indirect 2026-2027 (Numerator)	1,298,523.30	3,849,985.07	3,849,096.26
Direct Costs	30,071,692.75	27,723,444.79	27,723,444.79
Rate for 2026-2027 **	4.32*	13.89*	13.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23060
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,136,290.29	8,347,931.08	8,347,931.08
2022-2023 Fixed Carry Forward	164,539.51	-411,310.80	-586,518.81
Total Indirect Costs	1,971,750.78	8,759,241.88	8,934,449.89
2022-2023 Direct Costs	68,146,681.72	61,763,581.93	61,763,581.93
2024-2025 Rate	2.89*	14.18*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	75,017,619.85	67,354,116.36	67,354,116.36
Indirect costs based on rate ** multiplied by actual direct costs	2,168,009.21	9,550,813.70	9,746,140.64
2024-2025 Actual Indirect Costs	2,241,459.69	9,682,368.18	9,682,368.18
2022-2023 Fixed Carry Forward	164,539.51	-411,310.80	-586,518.81
Total Indirect Costs	2,076,920.18	10,093,678.98	10,268,886.99
Over/(Under) Recovery	91,089.03	-542,865.28	-522,746.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,241,459.69	9,682,368.18	9,682,368.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	91,089.03	-542,865.28	-522,746.35
Total Projected Indirect 2026-2027 (Numerator)	2,150,370.66	10,225,233.46	10,205,114.53
Direct Costs	75,017,619.85	67,354,116.36	67,354,116.36
Rate for 2026-2027 **	2.87*	15.18*	15.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23065
Form R0418

*** Final ***

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	813,234.20	2,079,763.47	2,079,763.47
2022-2023 Fixed Carry Forward	-118,014.17	0.00	-223,996.77
Total Indirect Costs	931,248.37	2,079,763.47	2,303,760.24
2022-2023 Direct Costs	13,697,110.65	12,430,581.38	12,430,581.38
2024-2025 Rate	6.80*	16.73*	18.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,867,890.37	12,387,337.19	12,387,337.19
Indirect costs based on rate ** multiplied by actual direct costs	943,016.55	1,858,100.58	2,295,373.58
2024-2025 Actual Indirect Costs	885,169.39	2,365,722.57	2,365,722.57
2022-2023 Fixed Carry Forward	-118,014.17	0.00	-223,996.77
Total Indirect Costs	1,003,183.56	2,365,722.57	2,589,719.34
Over/(Under) Recovery	-60,167.01	0.00	-294,345.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	885,169.39	2,365,722.57	2,365,722.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-60,167.01	0.00	-294,345.76
Total Projected Indirect 2026-2027 (Numerator)	945,336.40	2,365,722.57	2,660,068.33
Direct Costs	13,867,890.37	12,387,337.19	12,387,337.19
Rate for 2026-2027 **	6.82*	19.10*	21.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23080
Form R0418

*** Final ***

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	625,787.63	1,865,744.15	1,865,744.15
2022-2023 Fixed Carry Forward	-115,956.13	-421,203.34	-421,873.32
Total Indirect Costs	741,743.76	2,286,947.49	2,287,617.47
2022-2023 Direct Costs	16,063,415.81	14,823,459.29	14,823,459.29
2024-2025 Rate	4.62*	15.43*	15.43**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,482,912.50	16,076,397.73	16,076,397.73
Indirect costs based on rate ** multiplied by actual direct costs	807,710.56	2,411,459.66	2,480,588.17
2024-2025 Actual Indirect Costs	799,088.78	2,205,603.55	2,205,603.55
2022-2023 Fixed Carry Forward	-115,956.13	-421,203.34	-421,873.32
Total Indirect Costs	915,044.91	2,626,806.89	2,627,476.87
Over/(Under) Recovery	-107,334.35	0.00	-146,888.70

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	799,088.78	2,205,603.55	2,205,603.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-107,334.35	0.00	-146,888.70
Total Projected Indirect 2026-2027 (Numerator)	906,423.13	2,205,603.55	2,352,492.25
Direct Costs	17,482,912.50	16,076,397.73	16,076,397.73
Rate for 2026-2027 **	5.18*	13.72*	14.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23090
Form R0418

*** Final ***

Potterville Public Schools
425 E MAIN ST
POTTERVILLE, MI 48876

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	460,129.38	1,618,108.32	1,618,108.32
2022-2023 Fixed Carry Forward	-21,474.56	-201,907.80	-195,939.40
Total Indirect Costs	481,603.94	1,820,016.12	1,814,047.72
2022-2023 Direct Costs	12,098,683.03	10,940,704.09	10,940,704.09
2024-2025 Rate	3.98*	16.64*	16.58**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,572,614.06	11,518,424.75	11,518,424.75
Indirect costs based on rate ** multiplied by actual direct costs	500,390.04	1,727,763.71	1,909,754.82
2024-2025 Actual Indirect Costs	593,675.54	1,647,864.85	1,647,864.85
2022-2023 Fixed Carry Forward	-21,474.56	-201,907.80	-195,939.40
Total Indirect Costs	615,150.10	1,849,772.65	1,843,804.25
Over/(Under) Recovery	-114,760.06	0.00	65,950.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	593,675.54	1,647,864.85	1,647,864.85
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-114,760.06	0.00	65,950.57
Total Projected Indirect 2026-2027 (Numerator)	708,435.60	1,647,864.85	1,581,914.28
Direct Costs	12,572,614.06	11,518,424.75	11,518,424.75
Rate for 2026-2027 **	5.63*	14.31*	13.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23490
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	20,970.77	48,852.76	48,852.76
2022-2023 Fixed Carry Forward	9,913.31	0.00	3,654.08
Total Indirect Costs	11,057.46	48,852.76	45,198.68
2022-2023 Direct Costs	371,904.61	344,022.62	344,022.62
2024-2025 Rate	2.97*	14.20*	13.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	252,447.20	234,016.44	234,016.44
Indirect costs based on rate ** multiplied by actual direct costs	7,497.68	33,230.33	30,749.76
2024-2025 Actual Indirect Costs	31,939.84	50,370.60	50,370.60
2022-2023 Fixed Carry Forward	9,913.31	0.00	3,654.08
Total Indirect Costs	22,026.53	50,370.60	46,716.52
Over/(Under) Recovery	-14,528.85	-17,140.27	-15,966.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	31,939.84	50,370.60	50,370.60
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-14,528.85	-17,140.27	-15,966.76
Total Projected Indirect 2026-2027 (Numerator)	46,468.69	67,510.87	66,337.36
Direct Costs	252,447.20	234,016.44	234,016.44
Rate for 2026-2027 **	18.41*	28.85*	28.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23900
Form R0418

*** Final ***

LifeTech Academy
854 ELMWOOD RD
LANSING, MI 48917

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	20,880.00	232,748.00	232,748.00
2022-2023 Fixed Carry Forward	4,102.14	66,581.25	66,581.25
Total Indirect Costs	16,777.86	166,166.75	166,166.75
2022-2023 Direct Costs	3,955,983.00	3,744,115.00	3,744,115.00
2024-2025 Rate	0.42*	4.44*	4.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,960,951.00	3,649,396.00	3,649,396.00
Indirect costs based on rate ** multiplied by actual direct costs	16,635.99	162,033.18	162,033.18
2024-2025 Actual Indirect Costs	23,091.00	334,646.00	334,646.00
2022-2023 Fixed Carry Forward	4,102.14	66,581.25	66,581.25
Total Indirect Costs	18,988.86	268,064.75	268,064.75
Over/(Under) Recovery	-2,352.87	-106,031.57	-106,031.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	23,091.00	334,646.00	334,646.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,352.87	-106,031.57	-106,031.57
Total Projected Indirect 2026-2027 (Numerator)	25,443.87	440,677.57	440,677.57
Direct Costs	3,960,951.00	3,649,396.00	3,649,396.00
Rate for 2026-2027 **	0.64*	12.08*	12.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23901
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	85,073.98	313,887.89	313,887.89
2022-2023 Fixed Carry Forward	0.00	-161,664.78	-161,664.78
Total Indirect Costs	85,073.98	475,552.67	475,552.67
2022-2023 Direct Costs	1,930,337.71	1,701,523.80	1,701,523.80
2024-2025 Rate	4.41*	27.95*	27.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,213,796.05	1,951,071.59	1,951,071.59
Indirect costs based on rate ** multiplied by actual direct costs	97,628.41	292,660.74	487,767.90
2024-2025 Actual Indirect Costs	149,012.58	411,737.04	411,737.04
2022-2023 Fixed Carry Forward	0.00	-161,664.78	-161,664.78
Total Indirect Costs	149,012.58	573,401.82	573,401.82
Over/(Under) Recovery	-51,384.17	2,350.50	2,350.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	149,012.58	411,737.04	411,737.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-51,384.17	2,350.50	2,350.50
Total Projected Indirect 2026-2027 (Numerator)	200,396.75	409,386.54	409,386.54
Direct Costs	2,213,796.05	1,951,071.59	1,951,071.59
Rate for 2026-2027 **	9.05*	20.98*	20.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23902
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	43,086.79	59,751.97	59,751.97
2022-2023 Fixed Carry Forward	-14,740.96	-5,063.74	-5,063.74
Total Indirect Costs	57,827.75	64,815.71	64,815.71
2022-2023 Direct Costs	656,555.74	639,890.56	639,890.56
2024-2025 Rate	8.81*	10.13*	10.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	932,464.00	914,501.91	914,501.91
Indirect costs based on rate ** multiplied by actual direct costs	82,150.08	92,639.04	92,639.04
2024-2025 Actual Indirect Costs	53,268.46	71,230.55	71,230.55
2022-2023 Fixed Carry Forward	-14,740.96	-5,063.74	-5,063.74
Total Indirect Costs	68,009.42	76,294.29	76,294.29
Over/(Under) Recovery	14,140.66	16,344.75	16,344.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	53,268.46	71,230.55	71,230.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	14,140.66	16,344.75	16,344.75
Total Projected Indirect 2026-2027 (Numerator)	39,127.80	54,885.80	54,885.80
Direct Costs	932,464.00	914,501.91	914,501.91
Rate for 2026-2027 **	4.20*	6.00*	6.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 23903
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	628,800.52	711,292.60	711,292.60
2022-2023 Fixed Carry Forward	-16,611.31	-6,738.96	-6,738.96
Total Indirect Costs	645,411.83	718,031.56	718,031.56
2022-2023 Direct Costs	7,724,536.44	7,642,044.36	7,642,044.36
2024-2025 Rate	8.36*	9.40*	9.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,904,142.41	8,754,046.82	8,754,046.82
Indirect costs based on rate ** multiplied by actual direct costs	744,386.31	822,880.40	822,880.40
2024-2025 Actual Indirect Costs	675,673.60	825,769.19	825,769.19
2022-2023 Fixed Carry Forward	-16,611.31	-6,738.96	-6,738.96
Total Indirect Costs	692,284.91	832,508.15	832,508.15
Over/(Under) Recovery	52,101.40	-9,627.75	-9,627.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	675,673.60	825,769.19	825,769.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	52,101.40	-9,627.75	-9,627.75
Total Projected Indirect 2026-2027 (Numerator)	623,572.20	835,396.94	835,396.94
Direct Costs	8,904,142.41	8,754,046.82	8,754,046.82
Rate for 2026-2027 **	7.00*	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 2026-2027 Indirect Cost Rates
School District 24020
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	721,756.27	2,792,967.55	2,792,967.55
2022-2023 Fixed Carry Forward	-32,568.32	0.00	-398,670.21
Total Indirect Costs	754,324.59	2,792,967.55	3,191,637.76
2022-2023 Direct Costs	15,805,554.05	13,734,342.77	13,734,342.77
2024-2025 Rate	4.77*	20.34*	23.24**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,561,641.43	16,229,777.62	16,229,777.62
Indirect costs based on rate ** multiplied by actual direct costs	885,390.30	2,434,466.64	3,771,800.32
2024-2025 Actual Indirect Costs	822,995.03	3,154,858.84	3,154,858.84
2022-2023 Fixed Carry Forward	-32,568.32	0.00	-398,670.21
Total Indirect Costs	855,563.35	3,154,858.84	3,553,529.05
Over/(Under) Recovery	29,826.95	0.00	218,271.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	822,995.03	3,154,858.84	3,154,858.84
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	29,826.95	0.00	218,271.27
Total Projected Indirect 2026-2027 (Numerator)	793,168.08	3,154,858.84	2,936,587.57
Direct Costs	18,561,641.43	16,229,777.62	16,229,777.62
Rate for 2026-2027 **	4.27*	19.44*	18.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 24030
Form R0418

*** Final ***

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	68,141.87	316,958.24	316,958.24
2022-2023 Fixed Carry Forward	19,469.61	-82.96	37,383.38
Total Indirect Costs	48,672.26	317,041.20	279,574.86
2022-2023 Direct Costs	3,535,904.38	3,287,088.01	3,287,088.01
2024-2025 Rate	1.38*	9.65*	8.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,984,638.65	3,557,140.29	3,557,140.29
Indirect costs based on rate ** multiplied by actual direct costs	54,988.01	343,264.04	302,712.64
2024-2025 Actual Indirect Costs	76,508.33	504,006.69	504,006.69
2022-2023 Fixed Carry Forward	19,469.61	-82.96	37,383.38
Total Indirect Costs	57,038.72	504,089.65	466,623.31
Over/(Under) Recovery	13,644.59	-160,825.61	-116,251.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	76,508.33	504,006.69	504,006.69
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	13,644.59	-160,825.61	-116,251.13
Total Projected Indirect 2026-2027 (Numerator)	62,863.74	664,832.30	620,257.82
Direct Costs	3,984,638.65	3,557,140.29	3,557,140.29
Rate for 2026-2027 **	1.58*	18.69*	17.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 24040
Form R0418

*** Final ***

Pellston Public Schools
172 N PARK ST
PELLSTON, MI 49769

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	203,832.25	898,525.99	898,525.99
2022-2023 Fixed Carry Forward	632.98	-29,862.29	-68,298.90
Total Indirect Costs	203,199.27	928,388.28	966,824.89
2022-2023 Direct Costs	7,497,071.99	6,802,378.25	6,802,378.25
2024-2025 Rate	2.71*	13.65*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,576,332.38	7,767,905.03	7,767,905.03
Indirect costs based on rate ** multiplied by actual direct costs	232,418.61	1,060,319.04	1,103,819.30
2024-2025 Actual Indirect Costs	198,574.88	1,007,002.23	1,007,002.23
2022-2023 Fixed Carry Forward	632.98	-29,862.29	-68,298.90
Total Indirect Costs	197,941.90	1,036,864.52	1,075,301.13
Over/(Under) Recovery	34,476.71	23,454.52	28,518.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	198,574.88	1,007,002.23	1,007,002.23
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	34,476.71	23,454.52	28,518.17
Total Projected Indirect 2026-2027 (Numerator)	164,098.17	983,547.71	978,484.06
Direct Costs	8,576,332.38	7,767,905.03	7,767,905.03
Rate for 2026-2027 **	1.91*	12.66*	12.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 24070
Form R0418

*** Final ***

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	456,125.72	2,913,968.51	2,913,968.51
2022-2023 Fixed Carry Forward	62,920.91	81,197.27	79,850.18
Total Indirect Costs	393,204.81	2,832,771.24	2,834,118.33
2022-2023 Direct Costs	35,908,509.92	33,450,667.13	33,450,667.13
2024-2025 Rate	1.10*	8.47*	8.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	42,051,770.31	38,459,073.02	38,459,073.02
Indirect costs based on rate ** multiplied by actual direct costs	462,569.47	3,257,483.48	3,257,483.48
2024-2025 Actual Indirect Costs	700,313.13	4,293,010.42	4,293,010.42
2022-2023 Fixed Carry Forward	62,920.91	81,197.27	79,850.18
Total Indirect Costs	637,392.22	4,211,813.15	4,213,160.24
Over/(Under) Recovery	-174,822.75	-954,329.67	-955,676.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	700,313.13	4,293,010.42	4,293,010.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-174,822.75	-954,329.67	-955,676.76
Total Projected Indirect 2026-2027 (Numerator)	875,135.88	5,247,340.09	5,248,687.18
Direct Costs	42,051,770.31	38,459,073.02	38,459,073.02
Rate for 2026-2027 **	2.08*	13.64*	13.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 24901
Form R0418

*** Final ***

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	111,553.00	111,553.00
2022-2023 Fixed Carry Forward	0.00	46,207.19	46,037.93
Total Indirect Costs	0.00	65,345.81	65,515.07
2022-2023 Direct Costs	1,402,935.00	1,291,382.00	1,291,382.00
2024-2025 Rate	0.00*	5.06*	5.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,127,569.00	1,007,628.00	1,007,628.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	50,985.98	51,086.74
2024-2025 Actual Indirect Costs	3,753.00	123,694.00	123,694.00
2022-2023 Fixed Carry Forward	0.00	46,207.19	46,037.93
Total Indirect Costs	3,753.00	77,486.81	77,656.07
Over/(Under) Recovery	0.00	-26,500.83	-26,569.33

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,753.00	123,694.00	123,694.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-26,500.83	-26,569.33
Total Projected Indirect 2026-2027 (Numerator)	3,753.00	150,194.83	150,263.33
Direct Costs	1,127,569.00	1,007,628.00	1,007,628.00
Rate for 2026-2027 **	0.33*	14.91*	14.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25000
Form R0418

*** Final ***

Genesee ISD
2413 W Maple Ave
Flint, MI 48507

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	8,322,636.95	12,510,059.70	12,510,059.70
2022-2023 Fixed Carry Forward	283,899.41	0.00	406,605.70
Total Indirect Costs	8,038,737.54	12,510,059.70	12,103,454.00
2022-2023 Direct Costs	93,717,922.13	89,530,499.38	89,530,499.38
2024-2025 Rate	8.58*	13.97*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	116,883,886.23	111,684,196.31	111,684,196.31
Indirect costs based on rate ** multiplied by actual direct costs	10,028,637.44	15,602,282.22	15,099,703.34
2024-2025 Actual Indirect Costs	11,832,289.31	17,031,979.23	17,031,979.23
2022-2023 Fixed Carry Forward	283,899.41	0.00	406,605.70
Total Indirect Costs	11,548,389.90	17,031,979.23	16,625,373.53
Over/(Under) Recovery	-1,519,752.46	-1,429,697.01	-1,525,670.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	11,832,289.31	17,031,979.23	17,031,979.23
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,519,752.46	-1,429,697.01	-1,525,670.19
Total Projected Indirect 2026-2027 (Numerator)	13,352,041.77	18,461,676.24	18,557,649.42
Direct Costs	116,883,886.23	111,684,196.31	111,684,196.31
Rate for 2026-2027 **	11.42*	16.53*	16.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25010
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,062,409.78	5,288,133.05	5,288,133.05
2022-2023 Fixed Carry Forward	1,098,426.64	1,493,125.63	2,969,103.86
Total Indirect Costs	-36,016.86	3,795,007.42	2,319,029.19
2022-2023 Direct Costs	64,610,929.69	60,385,206.42	60,385,206.42
2024-2025 Rate	0.00*	6.28*	3.84**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	72,358,823.26	64,194,500.50	64,194,500.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	4,031,414.63	2,465,068.82
2024-2025 Actual Indirect Costs	2,345,687.53	10,510,010.29	10,510,010.29
2022-2023 Fixed Carry Forward	1,098,426.64	1,493,125.63	2,969,103.86
Total Indirect Costs	1,247,260.89	9,016,884.66	7,540,906.43
Over/(Under) Recovery	392,311.81	-4,985,470.03	-3,616,245.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,345,687.53	10,510,010.29	10,510,010.29
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	392,311.81	-4,985,470.03	-3,616,245.28
Total Projected Indirect 2026-2027 (Numerator)	1,953,375.72	15,495,480.32	14,126,255.57
Direct Costs	72,358,823.26	64,194,500.50	64,194,500.50
Rate for 2026-2027 **	2.70*	24.14*	22.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25030
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,601,642.07	13,230,577.84	13,230,577.84
2022-2023 Fixed Carry Forward	-311,024.87	-1,014,169.39	-1,318,220.74
Total Indirect Costs	2,912,666.94	14,244,747.23	14,548,798.58
2022-2023 Direct Costs	91,072,891.30	82,991,905.22	82,991,905.22
2024-2025 Rate	3.20*	17.16*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	95,636,363.31	86,953,927.15	86,953,927.15
Indirect costs based on rate ** multiplied by actual direct costs	3,060,363.63	13,043,089.07	15,243,023.43
2024-2025 Actual Indirect Costs	3,437,501.26	15,024,109.39	15,024,109.39
2022-2023 Fixed Carry Forward	-311,024.87	-1,014,169.39	-1,318,220.74
Total Indirect Costs	3,748,526.13	16,038,278.78	16,342,330.13
Over/(Under) Recovery	-688,162.50	0.00	-1,099,306.70

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,437,501.26	15,024,109.39	15,024,109.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-688,162.50	0.00	-1,099,306.70
Total Projected Indirect 2026-2027 (Numerator)	4,125,663.76	15,024,109.39	16,123,416.09
Direct Costs	95,636,363.31	86,953,927.15	86,953,927.15
Rate for 2026-2027 **	4.31*	17.28*	18.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25040
Form R0418

*** Final ***

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

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	498,775.71	2,406,950.85	2,406,950.85
2022-2023 Fixed Carry Forward	7,938.43	-65,913.66	-65,740.34
Total Indirect Costs	490,837.28	2,472,864.51	2,472,691.19
2022-2023 Direct Costs	20,512,944.04	18,604,768.90	18,604,768.90
2024-2025 Rate	2.39*	13.29*	13.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,098,151.37	19,995,032.72	19,995,032.72
Indirect costs based on rate ** multiplied by actual direct costs	528,145.82	2,657,339.85	2,657,339.85
2024-2025 Actual Indirect Costs	506,515.76	2,609,634.41	2,609,634.41
2022-2023 Fixed Carry Forward	7,938.43	-65,913.66	-65,740.34
Total Indirect Costs	498,577.33	2,675,548.07	2,675,374.75
Over/(Under) Recovery	29,568.49	-18,208.22	-18,034.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	506,515.76	2,609,634.41	2,609,634.41
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	29,568.49	-18,208.22	-18,034.90
Total Projected Indirect 2026-2027 (Numerator)	476,947.27	2,627,842.63	2,627,669.31
Direct Costs	22,098,151.37	19,995,032.72	19,995,032.72
Rate for 2026-2027 **	2.16*	13.14*	13.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25050
Form R0418

*** Final ***

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	733,457.60	3,282,768.04	3,282,768.04
2022-2023 Fixed Carry Forward	-3,769.55	-324,505.84	-324,947.44
Total Indirect Costs	737,227.15	3,607,273.88	3,607,715.48
2022-2023 Direct Costs	23,298,200.75	20,748,890.31	20,748,890.31
2024-2025 Rate	3.16*	17.39*	17.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,663,148.09	22,702,743.54	22,702,743.54
Indirect costs based on rate ** multiplied by actual direct costs	810,955.48	3,405,411.53	3,948,007.10
2024-2025 Actual Indirect Costs	822,336.47	3,782,741.02	3,782,741.02
2022-2023 Fixed Carry Forward	-3,769.55	-324,505.84	-324,947.44
Total Indirect Costs	826,106.02	4,107,246.86	4,107,688.46
Over/(Under) Recovery	-15,150.54	0.00	-159,681.36

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	822,336.47	3,782,741.02	3,782,741.02
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-15,150.54	0.00	-159,681.36
Total Projected Indirect 2026-2027 (Numerator)	837,487.01	3,782,741.02	3,942,422.38
Direct Costs	25,663,148.09	22,702,743.54	22,702,743.54
Rate for 2026-2027 **	3.26*	16.66*	17.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25060
Form R0418

*** Final ***

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	249,979.77	1,451,317.72	1,451,317.72
2022-2023 Fixed Carry Forward	8,979.70	40,126.75	39,626.19
Total Indirect Costs	241,000.07	1,411,190.97	1,411,691.53
2022-2023 Direct Costs	15,372,236.04	14,170,898.09	14,170,898.09
2024-2025 Rate	1.57*	9.96*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,348,842.66	14,977,074.48	14,977,074.48
Indirect costs based on rate ** multiplied by actual direct costs	256,676.83	1,491,716.62	1,491,716.62
2024-2025 Actual Indirect Costs	399,529.18	1,771,297.36	1,771,297.36
2022-2023 Fixed Carry Forward	8,979.70	40,126.75	39,626.19
Total Indirect Costs	390,549.48	1,731,170.61	1,731,671.17
Over/(Under) Recovery	-133,872.65	-239,453.99	-239,954.55

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	399,529.18	1,771,297.36	1,771,297.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-133,872.65	-239,453.99	-239,954.55
Total Projected Indirect 2026-2027 (Numerator)	533,401.83	2,010,751.35	2,011,251.91
Direct Costs	16,348,842.66	14,977,074.48	14,977,074.48
Rate for 2026-2027 **	3.26*	13.43*	13.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25070
Form R0418

*** Final ***

Genesee School District
P.O. Box 220
Genesee, MI 48437

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	283,086.56	1,076,826.81	1,076,826.81
2022-2023 Fixed Carry Forward	-42,447.97	-190,249.54	-189,647.50
Total Indirect Costs	325,534.53	1,267,076.35	1,266,474.31
2022-2023 Direct Costs	9,067,877.76	8,274,137.51	8,274,137.51
2024-2025 Rate	3.59*	15.31*	15.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,896,279.83	9,054,363.05	9,054,363.05
Indirect costs based on rate ** multiplied by actual direct costs	355,276.45	1,358,154.46	1,386,222.98
2024-2025 Actual Indirect Costs	287,209.09	1,129,125.87	1,129,125.87
2022-2023 Fixed Carry Forward	-42,447.97	-190,249.54	-189,647.50
Total Indirect Costs	329,657.06	1,319,375.41	1,318,773.37
Over/(Under) Recovery	25,619.39	0.00	67,449.61

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	287,209.09	1,129,125.87	1,129,125.87
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	25,619.39	0.00	67,449.61
Total Projected Indirect 2026-2027 (Numerator)	261,589.70	1,129,125.87	1,061,676.26
Direct Costs	9,896,279.83	9,054,363.05	9,054,363.05
Rate for 2026-2027 **	2.64*	12.47*	11.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25080
Form R0418

*** Final ***

Carman-Ainsworth Community Schools
G3475 W COURT ST
Flint, MI 48532

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,621,212.07	5,705,090.70	5,705,090.70
2022-2023 Fixed Carry Forward	-97,653.44	-357,782.03	-358,053.37
Total Indirect Costs	1,718,865.51	6,062,872.73	6,063,144.07
2022-2023 Direct Costs	58,388,906.28	54,204,700.50	54,204,700.50
2024-2025 Rate	2.94*	11.19*	11.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	59,085,857.95	53,124,738.89	53,124,738.89
Indirect costs based on rate ** multiplied by actual direct costs	1,737,124.22	5,944,658.28	5,944,658.28
2024-2025 Actual Indirect Costs	1,721,033.72	7,574,993.98	7,574,993.98
2022-2023 Fixed Carry Forward	-97,653.44	-357,782.03	-358,053.37
Total Indirect Costs	1,818,687.16	7,932,776.01	7,933,047.35
Over/(Under) Recovery	-81,562.94	-1,988,117.73	-1,988,389.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,721,033.72	7,574,993.98	7,574,993.98
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-81,562.94	-1,988,117.73	-1,988,389.07
Total Projected Indirect 2026-2027 (Numerator)	1,802,596.66	9,563,111.71	9,563,383.05
Direct Costs	59,085,857.95	53,124,738.89	53,124,738.89
Rate for 2026-2027 **	3.05*	18.00*	18.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25100
Form R0418

*** Final ***

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	720,803.09	3,748,326.19	3,748,326.19
2022-2023 Fixed Carry Forward	-18,078.65	-123,414.21	-124,464.20
Total Indirect Costs	738,881.74	3,871,740.40	3,872,790.39
2022-2023 Direct Costs	41,752,615.31	38,635,885.21	38,635,885.21
2024-2025 Rate	1.77*	10.02*	10.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	45,787,258.49	42,461,304.29	42,461,304.29
Indirect costs based on rate ** multiplied by actual direct costs	810,434.48	4,254,622.69	4,254,622.69
2024-2025 Actual Indirect Costs	837,621.30	4,163,575.50	4,163,575.50
2022-2023 Fixed Carry Forward	-18,078.65	-123,414.21	-124,464.20
Total Indirect Costs	855,699.95	4,286,989.71	4,288,039.70
Over/(Under) Recovery	-45,265.47	-32,367.02	-33,417.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	837,621.30	4,163,575.50	4,163,575.50
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-45,265.47	-32,367.02	-33,417.01
Total Projected Indirect 2026-2027 (Numerator)	882,886.77	4,195,942.52	4,196,992.51
Direct Costs	45,787,258.49	42,461,304.29	42,461,304.29
Rate for 2026-2027 **	1.93*	9.88*	9.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25110
Form R0418

*** Final ***

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	870,134.28	3,261,414.27	3,261,414.27
2022-2023 Fixed Carry Forward	286,641.15	1,429,801.11	1,432,463.63
Total Indirect Costs	583,493.13	1,831,613.16	1,828,950.64
2022-2023 Direct Costs	37,236,677.33	34,845,397.34	34,845,397.34
2024-2025 Rate	1.57*	5.26*	5.25**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	42,100,949.39	37,886,985.75	37,886,985.75
Indirect costs based on rate ** multiplied by actual direct costs	660,984.91	1,992,855.45	1,989,066.75
2024-2025 Actual Indirect Costs	2,001,406.03	6,215,369.67	6,215,369.67
2022-2023 Fixed Carry Forward	286,641.15	1,429,801.11	1,432,463.63
Total Indirect Costs	1,714,764.88	4,785,568.56	4,782,906.04
Over/(Under) Recovery	-1,053,779.97	-2,792,713.11	-2,793,839.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,001,406.03	6,215,369.67	6,215,369.67
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,053,779.97	-2,792,713.11	-2,793,839.29
Total Projected Indirect 2026-2027 (Numerator)	3,055,186.00	9,008,082.78	9,009,208.96
Direct Costs	42,100,949.39	37,886,985.75	37,886,985.75
Rate for 2026-2027 **	7.26*	23.78*	23.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25120
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*** Final ***

Flushing Community Schools
522 N MCKINLEY RD
FLUSHING, MI 48433

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,105,839.66	5,628,544.33	5,628,544.33
2022-2023 Fixed Carry Forward	-81,158.45	-297,660.26	-297,622.70
Total Indirect Costs	1,186,998.11	5,926,204.59	5,926,167.03
2022-2023 Direct Costs	49,293,001.03	44,804,379.02	44,804,379.02
2024-2025 Rate	2.41*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	53,667,431.54	48,679,461.83	48,679,461.83
Indirect costs based on rate ** multiplied by actual direct costs	1,293,385.10	6,440,292.80	6,440,292.80
2024-2025 Actual Indirect Costs	1,307,086.30	6,401,670.55	6,401,670.55
2022-2023 Fixed Carry Forward	-81,158.45	-297,660.26	-297,622.70
Total Indirect Costs	1,388,244.75	6,699,330.81	6,699,293.25
Over/(Under) Recovery	-94,859.65	-259,038.01	-259,000.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,307,086.30	6,401,670.55	6,401,670.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-94,859.65	-259,038.01	-259,000.45
Total Projected Indirect 2026-2027 (Numerator)	1,401,945.95	6,660,708.56	6,660,671.00
Direct Costs	53,667,431.54	48,679,461.83	48,679,461.83
Rate for 2026-2027 **	2.61*	13.68*	13.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25130
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*** Final ***

Atherton Community Schools
3354 S GENESEE RD
BURTON, MI 48519

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	350,176.57	1,196,812.36	1,196,812.36
2022-2023 Fixed Carry Forward	7,765.63	266.19	266.19
Total Indirect Costs	342,410.94	1,196,546.17	1,196,546.17
2022-2023 Direct Costs	10,855,548.70	10,008,912.91	10,008,912.91
2024-2025 Rate	3.15*	11.95*	11.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,738,962.29	9,724,297.81	9,724,297.81
Indirect costs based on rate ** multiplied by actual direct costs	338,277.31	1,162,053.59	1,162,053.59
2024-2025 Actual Indirect Costs	298,876.07	1,313,540.55	1,313,540.55
2022-2023 Fixed Carry Forward	7,765.63	266.19	266.19
Total Indirect Costs	291,110.44	1,313,274.36	1,313,274.36
Over/(Under) Recovery	47,166.87	-151,220.77	-151,220.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	298,876.07	1,313,540.55	1,313,540.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	47,166.87	-151,220.77	-151,220.77
Total Projected Indirect 2026-2027 (Numerator)	251,709.20	1,464,761.32	1,464,761.32
Direct Costs	10,738,962.29	9,724,297.81	9,724,297.81
Rate for 2026-2027 **	2.34*	15.06*	15.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25140
Form R0418

*** Final ***

Davison Community Schools
P.O. Box 319
Davison, MI 48423

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,975,694.05	8,262,454.77	8,262,454.77
2022-2023 Fixed Carry Forward	529,994.73	886,429.92	810,019.93
Total Indirect Costs	1,445,699.32	7,376,024.85	7,452,434.84
2022-2023 Direct Costs	69,955,358.44	63,489,831.30	63,489,831.30
2024-2025 Rate	2.07*	11.62*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	78,562,743.93	70,529,362.93	70,529,362.93
Indirect costs based on rate ** multiplied by actual direct costs	1,626,248.80	8,195,511.97	8,280,147.21
2024-2025 Actual Indirect Costs	2,157,530.10	10,002,181.10	10,002,181.10
2022-2023 Fixed Carry Forward	529,994.73	886,429.92	810,019.93
Total Indirect Costs	1,627,535.37	9,115,751.18	9,192,161.17
Over/(Under) Recovery	-1,286.57	-920,239.21	-912,013.96

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,157,530.10	10,002,181.10	10,002,181.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,286.57	-920,239.21	-912,013.96
Total Projected Indirect 2026-2027 (Numerator)	2,158,816.67	10,922,420.31	10,914,195.06
Direct Costs	78,562,743.93	70,529,362.93	70,529,362.93
Rate for 2026-2027 **	2.75*	15.49*	15.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25150
Form R0418

*** Final ***

Clio Area School District
1 MUSTANG DR
CLIO, MI 48420

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	920,117.45	4,270,558.21	4,270,558.21
2022-2023 Fixed Carry Forward	50,894.23	-1,126,663.36	-1,129,209.77
Total Indirect Costs	869,223.22	5,397,221.57	5,399,767.98
2022-2023 Direct Costs	31,750,208.98	28,399,768.22	28,399,768.22
2024-2025 Rate	2.74*	19.00*	19.01**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,628,943.13	30,542,896.16	30,542,896.16
Indirect costs based on rate ** multiplied by actual direct costs	948,833.04	4,581,434.42	5,806,204.56
2024-2025 Actual Indirect Costs	1,283,803.59	5,369,850.56	5,369,850.56
2022-2023 Fixed Carry Forward	50,894.23	-1,126,663.36	-1,129,209.77
Total Indirect Costs	1,232,909.36	6,496,513.92	6,499,060.33
Over/(Under) Recovery	-284,076.32	0.00	-692,855.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,283,803.59	5,369,850.56	5,369,850.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-284,076.32	0.00	-692,855.77
Total Projected Indirect 2026-2027 (Numerator)	1,567,879.91	5,369,850.56	6,062,706.33
Direct Costs	34,628,943.13	30,542,896.16	30,542,896.16
Rate for 2026-2027 **	4.53*	17.58*	19.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25180
Form R0418

*** Final ***

Swartz Creek Community Schools
8354 CAPPY LN
SWARTZ CREEK, MI 48473

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	787,603.92	4,731,500.99	4,731,500.99
2022-2023 Fixed Carry Forward	216,970.82	-311,893.34	-310,341.85
Total Indirect Costs	570,633.10	5,043,394.33	5,041,842.84
2022-2023 Direct Costs	41,754,490.44	38,749,687.09	38,749,687.09
2024-2025 Rate	1.37*	13.02*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	42,835,600.36	39,383,759.68	39,383,759.68
Indirect costs based on rate ** multiplied by actual direct costs	586,847.72	5,127,765.51	5,123,827.13
2024-2025 Actual Indirect Costs	1,110,472.45	5,208,615.58	5,208,615.58
2022-2023 Fixed Carry Forward	216,970.82	-311,893.34	-310,341.85
Total Indirect Costs	893,501.63	5,520,508.92	5,518,957.43
Over/(Under) Recovery	-306,653.91	-392,743.41	-395,130.30

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,110,472.45	5,208,615.58	5,208,615.58
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-306,653.91	-392,743.41	-395,130.30
Total Projected Indirect 2026-2027 (Numerator)	1,417,126.36	5,601,358.99	5,603,745.88
Direct Costs	42,835,600.36	39,383,759.68	39,383,759.68
Rate for 2026-2027 **	3.31*	14.22*	14.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25200
Form R0418

*** Final ***

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	885,081.83	3,349,720.80	3,349,720.80
2022-2023 Fixed Carry Forward	52,641.45	-242,204.58	-240,876.50
Total Indirect Costs	832,440.38	3,591,925.38	3,590,597.30
2022-2023 Direct Costs	25,820,271.73	23,355,632.76	23,355,632.76
2024-2025 Rate	3.22*	15.38*	15.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,225,323.21	25,843,399.71	25,843,399.71
Indirect costs based on rate ** multiplied by actual direct costs	908,855.41	3,876,509.96	3,972,130.54
2024-2025 Actual Indirect Costs	932,478.05	3,314,401.55	3,314,401.55
2022-2023 Fixed Carry Forward	52,641.45	-242,204.58	-240,876.50
Total Indirect Costs	879,836.60	3,556,606.13	3,555,278.05
Over/(Under) Recovery	29,018.81	0.00	416,852.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	932,478.05	3,314,401.55	3,314,401.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	29,018.81	0.00	416,852.49
Total Projected Indirect 2026-2027 (Numerator)	903,459.24	3,314,401.55	2,897,549.06
Direct Costs	28,225,323.21	25,843,399.71	25,843,399.71
Rate for 2026-2027 **	3.20*	12.82*	11.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25210
Form R0418

*** Final ***

Westwood Heights Schools
3425 W PIERSON RD
FLINT, MI 48504

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	646,172.69	2,827,167.00	2,827,167.00
2022-2023 Fixed Carry Forward	17,351.90	-63,129.96	-63,309.80
Total Indirect Costs	628,820.79	2,890,296.96	2,890,476.80
2022-2023 Direct Costs	25,030,585.91	22,849,591.60	22,849,591.60
2024-2025 Rate	2.51*	12.65*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,417,920.47	19,116,371.38	19,116,371.38
Indirect costs based on rate ** multiplied by actual direct costs	537,589.80	2,418,220.98	2,418,220.98
2024-2025 Actual Indirect Costs	611,031.28	2,912,580.37	2,912,580.37
2022-2023 Fixed Carry Forward	17,351.90	-63,129.96	-63,309.80
Total Indirect Costs	593,679.38	2,975,710.33	2,975,890.17
Over/(Under) Recovery	-56,089.58	-403,636.38	-403,906.14

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	611,031.28	2,912,580.37	2,912,580.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-56,089.58	-403,636.38	-403,906.14
Total Projected Indirect 2026-2027 (Numerator)	667,120.86	3,316,216.75	3,316,486.51
Direct Costs	21,417,920.47	19,116,371.38	19,116,371.38
Rate for 2026-2027 **	3.11*	17.35*	17.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25230
Form R0418

*** Final ***

Bentley Community School District
1170 N BELSAY RD
BURTON, MI 48509

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	341,383.10	1,315,088.62	1,315,088.62
2022-2023 Fixed Carry Forward	-29,654.75	-264,258.00	-264,258.00
Total Indirect Costs	371,037.85	1,579,346.62	1,579,346.62
2022-2023 Direct Costs	9,852,024.57	8,878,319.05	8,878,319.05
2024-2025 Rate	3.77*	17.79*	17.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,644,625.89	8,661,829.85	8,661,829.85
Indirect costs based on rate ** multiplied by actual direct costs	363,602.40	1,299,274.48	1,540,939.53
2024-2025 Actual Indirect Costs	406,254.38	1,389,050.42	1,389,050.42
2022-2023 Fixed Carry Forward	-29,654.75	-264,258.00	-264,258.00
Total Indirect Costs	435,909.13	1,653,308.42	1,653,308.42
Over/(Under) Recovery	-72,306.73	0.00	-112,368.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	406,254.38	1,389,050.42	1,389,050.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-72,306.73	0.00	-112,368.89
Total Projected Indirect 2026-2027 (Numerator)	478,561.11	1,389,050.42	1,501,419.31
Direct Costs	9,644,625.89	8,661,829.85	8,661,829.85
Rate for 2026-2027 **	4.96*	16.04*	17.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25240
Form R0418

*** Final ***

Beecher Community School District
1020 W COLDWATER RD
FLINT, MI 48505

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	140,993.64	941,226.20	941,226.20
2022-2023 Fixed Carry Forward	350,419.85	0.00	732,955.63
Total Indirect Costs	-209,426.21	941,226.20	208,270.57
2022-2023 Direct Costs	12,407,838.00	11,607,605.44	11,607,605.44
2024-2025 Rate	0.00*	8.11*	1.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,126,533.58	13,761,178.00	13,761,178.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,116,031.54	246,325.09
2024-2025 Actual Indirect Costs	470,924.26	1,836,279.84	1,836,279.84
2022-2023 Fixed Carry Forward	350,419.85	0.00	732,955.63
Total Indirect Costs	120,504.41	1,836,279.84	1,103,324.21
Over/(Under) Recovery	0.00	-720,248.30	-856,999.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	470,924.26	1,836,279.84	1,836,279.84
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-720,248.30	-856,999.12
Total Projected Indirect 2026-2027 (Numerator)	470,924.26	2,556,528.14	2,693,278.96
Direct Costs	15,126,533.58	13,761,178.00	13,761,178.00
Rate for 2026-2027 **	3.11*	18.58*	19.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25250
Form R0418

*** Final ***

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,378,028.73	3,854,044.55	3,854,044.55
2022-2023 Fixed Carry Forward	-131,990.08	-609,302.41	-609,302.41
Total Indirect Costs	1,510,018.81	4,463,346.96	4,463,346.96
2022-2023 Direct Costs	32,673,731.85	30,197,716.03	30,197,716.03
2024-2025 Rate	4.62*	14.78*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,117,954.89	31,563,817.08	31,563,817.08
Indirect costs based on rate ** multiplied by actual direct costs	1,576,249.52	4,665,132.16	4,665,132.16
2024-2025 Actual Indirect Costs	1,198,947.14	3,753,084.95	3,753,084.95
2022-2023 Fixed Carry Forward	-131,990.08	-609,302.41	-609,302.41
Total Indirect Costs	1,330,937.22	4,362,387.36	4,362,387.36
Over/(Under) Recovery	245,312.30	302,744.80	302,744.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,198,947.14	3,753,084.95	3,753,084.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	245,312.30	302,744.80	302,744.80
Total Projected Indirect 2026-2027 (Numerator)	953,634.84	3,450,340.15	3,450,340.15
Direct Costs	34,117,954.89	31,563,817.08	31,563,817.08
Rate for 2026-2027 **	2.80*	10.93*	10.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25260
Form R0418

*** Final ***

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	499,620.85	2,180,710.21	2,180,710.21
2022-2023 Fixed Carry Forward	73,414.10	102,727.51	48,945.01
Total Indirect Costs	426,206.75	2,077,982.70	2,131,765.20
2022-2023 Direct Costs	18,798,313.66	17,117,224.30	17,117,224.30
2024-2025 Rate	2.27*	12.14*	12.45**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,131,921.49	18,222,012.12	18,222,012.12
Indirect costs based on rate ** multiplied by actual direct costs	456,994.62	2,212,152.27	2,268,640.51
2024-2025 Actual Indirect Costs	490,080.94	2,399,990.31	2,399,990.31
2022-2023 Fixed Carry Forward	73,414.10	102,727.51	48,945.01
Total Indirect Costs	416,666.84	2,297,262.80	2,351,045.30
Over/(Under) Recovery	40,327.78	-85,110.53	-82,404.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	490,080.94	2,399,990.31	2,399,990.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	40,327.78	-85,110.53	-82,404.79
Total Projected Indirect 2026-2027 (Numerator)	449,753.16	2,485,100.84	2,482,395.10
Direct Costs	20,131,921.49	18,222,012.12	18,222,012.12
Rate for 2026-2027 **	2.23*	13.64*	13.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25280
Form R0418

*** Final ***

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	335,323.34	1,616,357.16	1,616,357.16
2022-2023 Fixed Carry Forward	19,913.03	-216,293.37	-215,491.47
Total Indirect Costs	315,410.31	1,832,650.53	1,831,848.63
2022-2023 Direct Costs	14,051,709.12	12,770,675.30	12,770,675.30
2024-2025 Rate	2.24*	14.35*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,604,265.87	13,027,148.64	13,027,148.64
Indirect costs based on rate ** multiplied by actual direct costs	327,135.56	1,869,395.83	1,868,093.11
2024-2025 Actual Indirect Costs	410,926.54	1,988,043.77	1,988,043.77
2022-2023 Fixed Carry Forward	19,913.03	-216,293.37	-215,491.47
Total Indirect Costs	391,013.51	2,204,337.14	2,203,535.24
Over/(Under) Recovery	-63,877.95	-334,941.31	-335,442.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	410,926.54	1,988,043.77	1,988,043.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-63,877.95	-334,941.31	-335,442.13
Total Projected Indirect 2026-2027 (Numerator)	474,804.49	2,322,985.08	2,323,485.90
Direct Costs	14,604,265.87	13,027,148.64	13,027,148.64
Rate for 2026-2027 **	3.25*	17.83*	17.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25902
Form R0418

*** Final ***

Woodland Park Academy
2083 E GRAND BLANC RD
GRAND BLANC, MI 48439

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	149,919.53	468,787.26	468,787.26
2022-2023 Fixed Carry Forward	-9,237.03	-41,572.10	-48,525.73
Total Indirect Costs	159,156.56	510,359.36	517,312.99
2022-2023 Direct Costs	3,457,847.63	3,138,979.90	3,138,979.90
2024-2025 Rate	4.60*	16.26*	16.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,788,956.00	3,415,356.02	3,415,356.02
Indirect costs based on rate ** multiplied by actual direct costs	174,291.98	512,303.40	562,850.67
2024-2025 Actual Indirect Costs	207,924.22	581,524.20	581,524.20
2022-2023 Fixed Carry Forward	-9,237.03	-41,572.10	-48,525.73
Total Indirect Costs	217,161.25	623,096.30	630,049.93
Over/(Under) Recovery	-42,869.27	0.00	-67,199.26

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	207,924.22	581,524.20	581,524.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-42,869.27	0.00	-67,199.26
Total Projected Indirect 2026-2027 (Numerator)	250,793.49	581,524.20	648,723.46
Direct Costs	3,788,956.00	3,415,356.02	3,415,356.02
Rate for 2026-2027 **	6.62*	17.03*	18.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25903
Form R0418

*** Final ***

Grand Blanc Academy
5135 E HILL RD
GRAND BLANC, MI 48439

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	123,983.00	448,637.00	448,637.00
2022-2023 Fixed Carry Forward	-5,222.21	-20,368.40	-20,356.14
Total Indirect Costs	129,205.21	469,005.40	468,993.14
2022-2023 Direct Costs	4,501,639.00	4,176,985.00	4,176,985.00
2024-2025 Rate	2.87*	11.23*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,077,097.00	3,775,705.00	3,775,705.00
Indirect costs based on rate ** multiplied by actual direct costs	117,012.68	424,011.67	424,011.67
2024-2025 Actual Indirect Costs	108,243.00	409,635.00	409,635.00
2022-2023 Fixed Carry Forward	-5,222.21	-20,368.40	-20,356.14
Total Indirect Costs	113,465.21	430,003.40	429,991.14
Over/(Under) Recovery	3,547.47	-5,991.73	-5,979.47

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	108,243.00	409,635.00	409,635.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	3,547.47	-5,991.73	-5,979.47
Total Projected Indirect 2026-2027 (Numerator)	104,695.53	415,626.73	415,614.47
Direct Costs	4,077,097.00	3,775,705.00	3,775,705.00
Rate for 2026-2027 **	2.57*	11.01*	11.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25904
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*** Final ***

Northridge Academy
4100 W COLDWATER RD
FLINT, MI 48504

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	134,195.60	367,887.26	367,887.26
2022-2023 Fixed Carry Forward	4,957.36	0.00	104,977.84
Total Indirect Costs	129,238.24	367,887.26	262,909.42
2022-2023 Direct Costs	2,926,195.57	2,692,503.91	2,692,503.91
2024-2025 Rate	4.42*	13.66*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,190,865.26	2,898,142.81	2,898,142.81
Indirect costs based on rate ** multiplied by actual direct costs	141,036.24	395,886.31	282,858.74
2024-2025 Actual Indirect Costs	151,940.42	444,662.87	444,662.87
2022-2023 Fixed Carry Forward	4,957.36	0.00	104,977.84
Total Indirect Costs	146,983.06	444,662.87	339,685.03
Over/(Under) Recovery	-5,946.82	-48,776.56	-56,826.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	151,940.42	444,662.87	444,662.87
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,946.82	-48,776.56	-56,826.29
Total Projected Indirect 2026-2027 (Numerator)	157,887.24	493,439.43	501,489.16
Direct Costs	3,190,865.26	2,898,142.81	2,898,142.81
Rate for 2026-2027 **	4.95*	17.03*	17.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25905
Form R0418

*** Final ***

International Academy of Flint
2820 S SAGINAW ST
FLINT, MI 48503

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	606,631.50	1,381,478.82	1,381,478.82
2022-2023 Fixed Carry Forward	-51,659.45	0.00	-31,817.64
Total Indirect Costs	658,290.95	1,381,478.82	1,413,296.46
2022-2023 Direct Costs	9,731,036.55	8,956,189.23	8,956,189.23
2024-2025 Rate	6.76*	15.42*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,790,236.22	11,858,758.89	11,858,758.89
Indirect costs based on rate ** multiplied by actual direct costs	864,619.97	1,778,813.83	1,871,312.15
2024-2025 Actual Indirect Costs	873,455.66	1,804,932.99	1,804,932.99
2022-2023 Fixed Carry Forward	-51,659.45	0.00	-31,817.64
Total Indirect Costs	925,115.11	1,804,932.99	1,836,750.63
Over/(Under) Recovery	-60,495.14	0.00	34,561.52

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	873,455.66	1,804,932.99	1,804,932.99
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-60,495.14	0.00	34,561.52
Total Projected Indirect 2026-2027 (Numerator)	933,950.80	1,804,932.99	1,770,371.47
Direct Costs	12,790,236.22	11,858,758.89	11,858,758.89
Rate for 2026-2027 **	7.30*	15.22*	14.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25907
Form R0418

*** Final ***

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	741,223.00	2,010,022.00	2,010,022.00
2022-2023 Fixed Carry Forward	-73,674.16	0.00	0.00
Total Indirect Costs	814,897.16	2,010,022.00	2,010,022.00
2022-2023 Direct Costs	9,630,885.00	8,362,086.00	8,362,086.00
2024-2025 Rate	8.46*	24.04*	24.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,708,717.00	8,314,814.00	8,314,814.00
Indirect costs based on rate ** multiplied by actual direct costs	821,357.46	1,247,222.10	1,998,881.29
2024-2025 Actual Indirect Costs	884,722.00	2,278,625.00	2,278,625.00
2022-2023 Fixed Carry Forward	-73,674.16	0.00	0.00
Total Indirect Costs	958,396.16	2,278,625.00	2,278,625.00
Over/(Under) Recovery	-137,038.70	0.00	-279,743.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	884,722.00	2,278,625.00	2,278,625.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-137,038.70	0.00	-279,743.71
Total Projected Indirect 2026-2027 (Numerator)	1,021,760.70	2,278,625.00	2,558,368.71
Direct Costs	9,708,717.00	8,314,814.00	8,314,814.00
Rate for 2026-2027 **	10.52*	27.40*	30.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25909
Form R0418

*** Final ***

Burton Glen Charter Academy
4171 E ATHERTON RD
BURTON, MI 48519

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	231,986.00	1,613,301.00	1,613,301.00
2022-2023 Fixed Carry Forward	34,510.28	0.00	0.00
Total Indirect Costs	197,475.72	1,613,301.00	1,613,301.00
2022-2023 Direct Costs	9,258,489.00	7,877,174.00	7,877,174.00
2024-2025 Rate	2.13*	20.48*	20.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,575,559.00	8,078,422.00	8,078,422.00
Indirect costs based on rate ** multiplied by actual direct costs	203,959.41	1,211,763.30	1,654,460.83
2024-2025 Actual Indirect Costs	456,602.00	1,953,739.00	1,953,739.00
2022-2023 Fixed Carry Forward	34,510.28	0.00	0.00
Total Indirect Costs	422,091.72	1,953,739.00	1,953,739.00
Over/(Under) Recovery	-218,132.31	0.00	-299,278.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	456,602.00	1,953,739.00	1,953,739.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-218,132.31	0.00	-299,278.17
Total Projected Indirect 2026-2027 (Numerator)	674,734.31	1,953,739.00	2,253,017.17
Direct Costs	9,575,559.00	8,078,422.00	8,078,422.00
Rate for 2026-2027 **	7.05*	24.18*	27.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25910
Form R0418

*** Final ***

Richfield Public School Academy
3807 N CENTER RD
FLINT, MI 48506

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	188,486.17	913,274.06	913,274.06
2022-2023 Fixed Carry Forward	-27,925.92	-101,207.12	-101,518.29
Total Indirect Costs	216,412.09	1,014,481.18	1,014,792.35
2022-2023 Direct Costs	7,680,791.38	6,956,003.49	6,956,003.49
2024-2025 Rate	2.82*	14.58*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,822,341.00	7,915,423.00	7,915,423.00
Indirect costs based on rate ** multiplied by actual direct costs	248,790.02	1,154,068.67	1,154,860.22
2024-2025 Actual Indirect Costs	238,645.00	1,145,563.00	1,145,563.00
2022-2023 Fixed Carry Forward	-27,925.92	-101,207.12	-101,518.29
Total Indirect Costs	266,570.92	1,246,770.12	1,247,081.29
Over/(Under) Recovery	-17,780.90	-92,701.45	-92,221.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	238,645.00	1,145,563.00	1,145,563.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-17,780.90	-92,701.45	-92,221.07
Total Projected Indirect 2026-2027 (Numerator)	256,425.90	1,238,264.45	1,237,784.07
Direct Costs	8,822,341.00	7,915,423.00	7,915,423.00
Rate for 2026-2027 **	2.91*	15.64*	15.64**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25911
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*** Final ***

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	48.94	655,133.34	655,133.34
2022-2023 Fixed Carry Forward	0.00	90,165.65	90,399.52
Total Indirect Costs	48.94	564,967.69	564,733.82
2022-2023 Direct Costs	9,519,103.87	8,864,019.47	8,864,019.47
2024-2025 Rate	0.00*	6.37*	6.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,203,425.48	10,551,155.71	10,551,155.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	672,108.62	672,108.62
2024-2025 Actual Indirect Costs	12,785.83	665,055.60	665,055.60
2022-2023 Fixed Carry Forward	0.00	90,165.65	90,399.52
Total Indirect Costs	12,785.83	574,889.95	574,656.08
Over/(Under) Recovery	0.00	97,218.67	97,452.54

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	12,785.83	665,055.60	665,055.60
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	97,218.67	97,452.54
Total Projected Indirect 2026-2027 (Numerator)	12,785.83	567,836.93	567,603.06
Direct Costs	11,203,425.48	10,551,155.71	10,551,155.71
Rate for 2026-2027 **	0.11*	5.38*	5.38**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25912
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*** Final ***

The New Standard Academy
2040 W CARPENTER RD
Flint, MI 48505

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	97,103.70	894,540.40	894,540.40
2022-2023 Fixed Carry Forward	21,587.88	0.00	1,369,647.72
Total Indirect Costs	75,515.82	894,540.40	-475,107.32
2022-2023 Direct Costs	9,879,619.29	9,082,182.59	9,082,182.59
2024-2025 Rate	0.76*	9.85*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,817,337.83	10,703,095.81	10,703,095.81
Indirect costs based on rate ** multiplied by actual direct costs	89,811.77	1,054,254.94	0.00
2024-2025 Actual Indirect Costs	100,510.90	1,214,752.92	1,214,752.92
2022-2023 Fixed Carry Forward	21,587.88	0.00	1,369,647.72
Total Indirect Costs	78,923.02	1,214,752.92	-154,894.80
Over/(Under) Recovery	10,888.75	-160,497.98	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	100,510.90	1,214,752.92	1,214,752.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	10,888.75	-160,497.98	0.00
Total Projected Indirect 2026-2027 (Numerator)	89,622.15	1,375,250.90	1,214,752.92
Direct Costs	11,817,337.83	10,703,095.81	10,703,095.81
Rate for 2026-2027 **	0.76*	12.85*	11.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25914
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*** Final ***

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	49,091.00	364,242.00	364,242.00
2022-2023 Fixed Carry Forward	5,546.09	-10,357.38	-10,357.38
Total Indirect Costs	43,544.91	374,599.38	374,599.38
2022-2023 Direct Costs	3,018,624.00	2,703,473.00	2,703,473.00
2024-2025 Rate	1.44*	13.86*	13.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,905,095.86	2,627,131.97	2,627,131.97
Indirect costs based on rate ** multiplied by actual direct costs	41,833.38	364,120.49	364,120.49
2024-2025 Actual Indirect Costs	47,738.98	325,702.87	325,702.87
2022-2023 Fixed Carry Forward	5,546.09	-10,357.38	-10,357.38
Total Indirect Costs	42,192.89	336,060.25	336,060.25
Over/(Under) Recovery	-359.51	28,060.24	28,060.24

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	47,738.98	325,702.87	325,702.87
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-359.51	28,060.24	28,060.24
Total Projected Indirect 2026-2027 (Numerator)	48,098.49	297,642.63	297,642.63
Direct Costs	2,905,095.86	2,627,131.97	2,627,131.97
Rate for 2026-2027 **	1.66*	11.33*	11.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25915
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*** Final ***

WAY Academy - Flint
817 E Kearsley St
Flint , MI 48503

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	130,999.79	291,910.10	291,910.10
2022-2023 Fixed Carry Forward	-11,379.87	0.00	0.00
Total Indirect Costs	142,379.66	291,910.10	291,910.10
2022-2023 Direct Costs	1,359,021.12	1,198,110.81	1,198,110.81
2024-2025 Rate	10.48*	24.36*	24.36**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,229,168.28	1,071,096.79	1,071,096.79
Indirect costs based on rate ** multiplied by actual direct costs	128,816.84	160,664.52	260,919.18
2024-2025 Actual Indirect Costs	120,865.97	278,937.46	278,937.46
2022-2023 Fixed Carry Forward	-11,379.87	0.00	0.00
Total Indirect Costs	132,245.84	278,937.46	278,937.46
Over/(Under) Recovery	-3,429.00	0.00	-18,018.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	120,865.97	278,937.46	278,937.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-3,429.00	0.00	-18,018.28
Total Projected Indirect 2026-2027 (Numerator)	124,294.97	278,937.46	296,955.74
Direct Costs	1,229,168.28	1,071,096.79	1,071,096.79
Rate for 2026-2027 **	10.11*	26.04*	27.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25916
Form R0418

*** Final ***

Eagle's Nest Academy
5005 CLOVERLAWN DR
FLINT, MI 48504

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	205,929.14	745,428.02	745,428.02
2022-2023 Fixed Carry Forward	-126,448.27	0.00	0.00
Total Indirect Costs	332,377.41	745,428.02	745,428.02
2022-2023 Direct Costs	2,203,315.25	1,663,816.37	1,663,816.37
2024-2025 Rate	15.09*	44.80*	44.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,167,079.05	1,641,132.39	1,641,132.39
Indirect costs based on rate ** multiplied by actual direct costs	325,061.86	246,169.86	410,283.10
2024-2025 Actual Indirect Costs	569,229.15	1,095,175.81	1,095,175.81
2022-2023 Fixed Carry Forward	-126,448.27	0.00	0.00
Total Indirect Costs	695,677.42	1,095,175.81	1,095,175.81
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	569,229.15	1,095,175.81	1,095,175.81
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	569,229.15	1,095,175.81	1,095,175.81
Direct Costs	2,167,079.05	1,641,132.39	1,641,132.39
Rate for 2026-2027 **	26.27*	66.73*	66.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25918
Form R0418

*** Final ***

Flex High School of Michigan
4945 CLIO RD
FLINT, MI 48504

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	161,139.92	651,517.45	651,517.45
2022-2023 Fixed Carry Forward	54,989.76	0.00	0.00
Total Indirect Costs	106,150.16	651,517.45	651,517.45
2022-2023 Direct Costs	3,096,413.79	2,606,036.26	2,606,036.26
2024-2025 Rate	3.43*	25.00*	25.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,564,734.40	2,083,013.34	2,083,013.34
Indirect costs based on rate ** multiplied by actual direct costs	87,970.39	312,452.00	520,753.34
2024-2025 Actual Indirect Costs	244,164.50	725,885.56	725,885.56
2022-2023 Fixed Carry Forward	54,989.76	0.00	0.00
Total Indirect Costs	189,174.74	725,885.56	725,885.56
Over/(Under) Recovery	-101,204.35	0.00	-205,132.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	244,164.50	725,885.56	725,885.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-101,204.35	0.00	-205,132.22
Total Projected Indirect 2026-2027 (Numerator)	345,368.85	725,885.56	931,017.78
Direct Costs	2,564,734.40	2,083,013.34	2,083,013.34
Rate for 2026-2027 **	13.47*	34.85*	44.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 25919
Form R0418

*** Final ***

Flint Cultural Center Academy
1200 ROBERT T LONGWAY BLVD
FLINT, MI 48503

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	306,129.33	1,108,005.62	1,108,005.62
2022-2023 Fixed Carry Forward	77,422.90	0.00	-84,726.91
Total Indirect Costs	228,706.43	1,108,005.62	1,192,732.53
2022-2023 Direct Costs	6,740,812.52	5,938,936.23	5,938,936.23
2024-2025 Rate	3.39*	18.66*	20.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,926,981.30	7,953,982.45	7,953,982.45
Indirect costs based on rate ** multiplied by actual direct costs	302,624.67	1,193,097.37	1,597,159.68
2024-2025 Actual Indirect Costs	393,748.93	1,366,747.78	1,366,747.78
2022-2023 Fixed Carry Forward	77,422.90	0.00	-84,726.91
Total Indirect Costs	316,326.03	1,366,747.78	1,451,474.69
Over/(Under) Recovery	-13,701.36	0.00	145,684.99

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	393,748.93	1,366,747.78	1,366,747.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-13,701.36	0.00	145,684.99
Total Projected Indirect 2026-2027 (Numerator)	407,450.29	1,366,747.78	1,221,062.79
Direct Costs	8,926,981.30	7,953,982.45	7,953,982.45
Rate for 2026-2027 **	4.56*	17.18*	15.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 26010
Form R0418

*** Final ***

Beaverton Schools
P.O. Box 529
Beaverton, MI 48612

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	747,064.56	1,847,604.49	1,847,604.49
2022-2023 Fixed Carry Forward	-16,835.52	-218,244.80	-217,726.65
Total Indirect Costs	763,900.08	2,065,849.29	2,065,331.14
2022-2023 Direct Costs	14,064,710.01	12,964,170.08	12,964,170.08
2024-2025 Rate	5.43*	15.94*	15.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,375,392.09	11,225,157.73	11,225,157.73
Indirect costs based on rate ** multiplied by actual direct costs	671,983.79	1,683,773.66	1,788,167.63
2024-2025 Actual Indirect Costs	898,013.97	2,048,248.33	2,048,248.33
2022-2023 Fixed Carry Forward	-16,835.52	-218,244.80	-217,726.65
Total Indirect Costs	914,849.49	2,266,493.13	2,265,974.98
Over/(Under) Recovery	-242,865.70	0.00	-477,807.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	898,013.97	2,048,248.33	2,048,248.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-242,865.70	0.00	-477,807.35
Total Projected Indirect 2026-2027 (Numerator)	1,140,879.67	2,048,248.33	2,526,055.68
Direct Costs	12,375,392.09	11,225,157.73	11,225,157.73
Rate for 2026-2027 **	9.22*	18.25*	22.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 26040
Form R0418

*** Final ***

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	916,925.27	3,048,160.65	3,048,160.65
2022-2023 Fixed Carry Forward	-157,278.91	0.00	-399,574.22
Total Indirect Costs	1,074,204.18	3,048,160.65	3,447,734.87
2022-2023 Direct Costs	20,591,255.56	18,460,020.18	18,460,020.18
2024-2025 Rate	5.22*	16.51*	18.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,086,231.13	20,318,096.63	20,318,096.63
Indirect costs based on rate ** multiplied by actual direct costs	1,152,901.26	3,047,714.49	3,795,420.45
2024-2025 Actual Indirect Costs	958,838.77	2,726,973.27	2,726,973.27
2022-2023 Fixed Carry Forward	-157,278.91	0.00	-399,574.22
Total Indirect Costs	1,116,117.68	2,726,973.27	3,126,547.49
Over/(Under) Recovery	36,783.58	0.00	668,872.96

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	958,838.77	2,726,973.27	2,726,973.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	36,783.58	0.00	668,872.96
Total Projected Indirect 2026-2027 (Numerator)	922,055.19	2,726,973.27	2,058,100.31
Direct Costs	22,086,231.13	20,318,096.63	20,318,096.63
Rate for 2026-2027 **	4.17*	13.42*	10.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 27000
Form R0418

*** Final ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,090,485.00	1,675,860.07	1,675,860.07
2022-2023 Fixed Carry Forward	-414,451.80	-321,590.04	-386,446.83
Total Indirect Costs	1,504,936.80	1,997,450.11	2,062,306.90
2022-2023 Direct Costs	9,785,579.06	9,200,203.99	9,200,203.99
2024-2025 Rate	15.38*	21.71*	22.42**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,558,027.53	13,129,028.12	13,129,028.12
Indirect costs based on rate ** multiplied by actual direct costs	2,033,704.13	1,969,354.22	2,943,528.10
2024-2025 Actual Indirect Costs	877,651.17	1,335,517.17	1,335,517.17
2022-2023 Fixed Carry Forward	-414,451.80	-321,590.04	-386,446.83
Total Indirect Costs	1,292,102.97	1,657,107.21	1,721,964.00
Over/(Under) Recovery	0.00	0.00	1,221,564.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	877,651.17	1,335,517.17	1,335,517.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	1,221,564.10
Total Projected Indirect 2026-2027 (Numerator)	877,651.17	1,335,517.17	113,953.07
Direct Costs	13,558,027.53	13,129,028.12	13,129,028.12
Rate for 2026-2027 **	6.47*	10.17*	0.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 27010
Form R0418

*** Final ***

Bessemer Area School District
100 W LEAD ST
BESSEMER, MI 49911

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	82,350.67	544,550.80	544,550.80
2022-2023 Fixed Carry Forward	12,599.18	-21,179.37	-28,470.00
Total Indirect Costs	69,751.49	565,730.17	573,020.80
2022-2023 Direct Costs	4,759,174.09	4,296,973.96	4,296,973.96
2024-2025 Rate	1.47*	13.17*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,234,191.33	4,618,980.62	4,618,980.62
Indirect costs based on rate ** multiplied by actual direct costs	76,942.61	608,319.75	616,172.01
2024-2025 Actual Indirect Costs	126,662.70	741,873.41	741,873.41
2022-2023 Fixed Carry Forward	12,599.18	-21,179.37	-28,470.00
Total Indirect Costs	114,063.52	763,052.78	770,343.41
Over/(Under) Recovery	-37,120.91	-154,733.03	-154,171.40

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	126,662.70	741,873.41	741,873.41
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-37,120.91	-154,733.03	-154,171.40
Total Projected Indirect 2026-2027 (Numerator)	163,783.61	896,606.44	896,044.81
Direct Costs	5,234,191.33	4,618,980.62	4,618,980.62
Rate for 2026-2027 **	3.13*	19.41*	19.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 27020
Form R0418

*** Final ***

Ironwood Area Schools of Gogebic County
650 E AYER ST
IRONWOOD, MI 49938

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	303,467.20	1,327,112.87	1,327,112.87
2022-2023 Fixed Carry Forward	-7,688.68	-168,029.08	-168,101.05
Total Indirect Costs	311,155.88	1,495,141.95	1,495,213.92
2022-2023 Direct Costs	9,759,703.57	8,736,057.90	8,736,057.90
2024-2025 Rate	3.19*	17.11*	17.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,357,513.47	9,272,046.90	9,272,046.90
Indirect costs based on rate ** multiplied by actual direct costs	330,404.68	1,390,807.04	1,587,374.43
2024-2025 Actual Indirect Costs	343,953.22	1,429,419.79	1,429,419.79
2022-2023 Fixed Carry Forward	-7,688.68	-168,029.08	-168,101.05
Total Indirect Costs	351,641.90	1,597,448.87	1,597,520.84
Over/(Under) Recovery	-21,237.22	0.00	-10,146.41

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	343,953.22	1,429,419.79	1,429,419.79
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-21,237.22	0.00	-10,146.41
Total Projected Indirect 2026-2027 (Numerator)	365,190.44	1,429,419.79	1,439,566.20
Direct Costs	10,357,513.47	9,272,046.90	9,272,046.90
Rate for 2026-2027 **	3.53*	15.42*	15.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 27070
Form R0418

*** Final ***

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	167,339.01	573,177.34	573,177.34
2022-2023 Fixed Carry Forward	31,798.05	0.00	-37,440.87
Total Indirect Costs	135,540.96	573,177.34	610,618.21
2022-2023 Direct Costs	3,717,207.04	3,311,368.71	3,311,368.71
2024-2025 Rate	3.65*	17.31*	18.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,803,901.83	3,338,195.14	3,338,195.14
Indirect costs based on rate ** multiplied by actual direct costs	138,842.42	500,729.27	615,563.18
2024-2025 Actual Indirect Costs	157,225.50	622,932.19	622,932.19
2022-2023 Fixed Carry Forward	31,798.05	0.00	-37,440.87
Total Indirect Costs	125,427.45	622,932.19	660,373.06
Over/(Under) Recovery	13,414.97	0.00	-44,809.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	157,225.50	622,932.19	622,932.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	13,414.97	0.00	-44,809.88
Total Projected Indirect 2026-2027 (Numerator)	143,810.53	622,932.19	667,742.07
Direct Costs	3,803,901.83	3,338,195.14	3,338,195.14
Rate for 2026-2027 **	3.78*	18.66*	20.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 27080
Form R0418

*** Final ***

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	143,311.86	610,797.20	610,797.20
2022-2023 Fixed Carry Forward	89,953.80	0.00	69,820.45
Total Indirect Costs	53,358.06	610,797.20	540,976.75
2022-2023 Direct Costs	3,907,992.61	3,440,507.27	3,440,507.27
2024-2025 Rate	1.37*	17.75*	15.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,362,573.68	3,884,486.48	3,884,486.48
Indirect costs based on rate ** multiplied by actual direct costs	59,767.26	582,672.97	610,641.27
2024-2025 Actual Indirect Costs	144,586.18	622,673.38	622,673.38
2022-2023 Fixed Carry Forward	89,953.80	0.00	69,820.45
Total Indirect Costs	54,632.38	622,673.38	552,852.93
Over/(Under) Recovery	5,134.88	0.00	57,788.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	144,586.18	622,673.38	622,673.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,134.88	0.00	57,788.34
Total Projected Indirect 2026-2027 (Numerator)	139,451.30	622,673.38	564,885.04
Direct Costs	4,362,573.68	3,884,486.48	3,884,486.48
Rate for 2026-2027 **	3.20*	16.03*	14.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 28000
Form R0418

*** Final ***

Northwest Education Services
1101 RED DR
TRAVERSE CITY, MI 49684

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,987,393.90	8,494,324.81	8,494,324.81
2022-2023 Fixed Carry Forward	-156,487.74	-135,579.72	-138,709.80
Total Indirect Costs	6,143,881.64	8,629,904.53	8,633,034.61
2022-2023 Direct Costs	63,282,237.60	60,775,306.69	60,775,306.69
2024-2025 Rate	9.71*	14.20*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	70,302,779.26	67,525,394.33	67,525,394.33
Indirect costs based on rate ** multiplied by actual direct costs	6,826,399.87	9,588,605.99	9,588,605.99
2024-2025 Actual Indirect Costs	6,365,265.92	9,142,650.85	9,142,650.85
2022-2023 Fixed Carry Forward	-156,487.74	-135,579.72	-138,709.80
Total Indirect Costs	6,521,753.66	9,278,230.57	9,281,360.65
Over/(Under) Recovery	304,646.21	310,375.42	307,245.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,365,265.92	9,142,650.85	9,142,650.85
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	304,646.21	310,375.42	307,245.34
Total Projected Indirect 2026-2027 (Numerator)	6,060,619.71	8,832,275.43	8,835,405.51
Direct Costs	70,302,779.26	67,525,394.33	67,525,394.33
Rate for 2026-2027 **	8.62*	13.08*	13.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 28010
Form R0418

*** Final ***

Traverse City Area Public Schools
2075 CASS RD
TRAVERSE CITY, MI 49684

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,174,153.61	17,516,872.93	17,516,872.93
2022-2023 Fixed Carry Forward	3,937.89	0.00	-545,099.50
Total Indirect Costs	5,170,215.72	17,516,872.93	18,061,972.43
2022-2023 Direct Costs	119,212,541.18	106,736,587.54	106,736,587.54
2024-2025 Rate	4.34*	16.41*	16.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	127,934,800.09	114,138,249.11	114,138,249.11
Indirect costs based on rate ** multiplied by actual direct costs	5,552,370.32	17,120,737.37	19,312,191.75
2024-2025 Actual Indirect Costs	5,748,191.46	19,404,912.18	19,404,912.18
2022-2023 Fixed Carry Forward	3,937.89	0.00	-545,099.50
Total Indirect Costs	5,744,253.57	19,404,912.18	19,950,011.68
Over/(Under) Recovery	-191,883.25	0.00	-637,819.93

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	5,748,191.46	19,404,912.18	19,404,912.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-191,883.25	0.00	-637,819.93
Total Projected Indirect 2026-2027 (Numerator)	5,940,074.71	19,404,912.18	20,042,732.11
Direct Costs	127,934,800.09	114,138,249.11	114,138,249.11
Rate for 2026-2027 **	4.64*	17.00*	17.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 28035
Form R0418

*** Final ***

Buckley Community Schools
305 S 1ST ST
BUCKLEY, MI 49620

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	177,812.46	867,162.35	867,162.35
2022-2023 Fixed Carry Forward	17,372.03	0.00	-153,208.81
Total Indirect Costs	160,440.43	867,162.35	1,020,371.16
2022-2023 Direct Costs	5,516,523.70	4,827,173.81	4,827,173.81
2024-2025 Rate	2.91*	17.96*	21.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,402,042.07	5,767,617.29	5,767,617.29
Indirect costs based on rate ** multiplied by actual direct costs	186,299.42	865,142.59	1,219,274.30
2024-2025 Actual Indirect Costs	244,846.60	879,271.38	879,271.38
2022-2023 Fixed Carry Forward	17,372.03	0.00	-153,208.81
Total Indirect Costs	227,474.57	879,271.38	1,032,480.19
Over/(Under) Recovery	-41,175.15	0.00	186,794.11

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	244,846.60	879,271.38	879,271.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-41,175.15	0.00	186,794.11
Total Projected Indirect 2026-2027 (Numerator)	286,021.75	879,271.38	692,477.27
Direct Costs	6,402,042.07	5,767,617.29	5,767,617.29
Rate for 2026-2027 **	4.47*	15.24*	12.01**

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

Michigan Department of Education
Carry Forward Calculation
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School District 28090
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*** Final ***

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	381,980.93	1,278,172.37	1,278,172.37
2022-2023 Fixed Carry Forward	7,578.38	78,480.69	78,480.69
Total Indirect Costs	374,402.55	1,199,691.68	1,199,691.68
2022-2023 Direct Costs	18,534,311.89	17,638,120.45	17,638,120.45
2024-2025 Rate	2.02*	6.80*	6.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,493,592.87	17,042,702.45	17,042,702.45
Indirect costs based on rate ** multiplied by actual direct costs	373,570.58	1,158,903.77	1,158,903.77
2024-2025 Actual Indirect Costs	477,573.71	1,928,464.13	1,928,464.13
2022-2023 Fixed Carry Forward	7,578.38	78,480.69	78,480.69
Total Indirect Costs	469,995.33	1,849,983.44	1,849,983.44
Over/(Under) Recovery	-96,424.75	-691,079.67	-691,079.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	477,573.71	1,928,464.13	1,928,464.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-96,424.75	-691,079.67	-691,079.67
Total Projected Indirect 2026-2027 (Numerator)	573,998.46	2,619,543.80	2,619,543.80
Direct Costs	18,493,592.87	17,042,702.45	17,042,702.45
Rate for 2026-2027 **	3.10*	15.37*	15.37**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Old Mission Peninsula School
2699 ISLAND VIEW RD
TRAVERSE CITY, MI 49686

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	119,710.32	292,271.95	292,271.95
2022-2023 Fixed Carry Forward	45,910.40	0.00	60,731.92
Total Indirect Costs	73,799.92	292,271.95	231,540.03
2022-2023 Direct Costs	1,611,676.95	1,439,115.32	1,439,115.32
2024-2025 Rate	4.58*	20.31*	16.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,894,930.27	1,595,880.94	1,595,880.94
Indirect costs based on rate ** multiplied by actual direct costs	86,787.81	239,382.14	256,777.24
2024-2025 Actual Indirect Costs	101,136.50	400,185.83	400,185.83
2022-2023 Fixed Carry Forward	45,910.40	0.00	60,731.92
Total Indirect Costs	55,226.10	400,185.83	339,453.91
Over/(Under) Recovery	31,561.71	0.00	-82,676.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	101,136.50	400,185.83	400,185.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	31,561.71	0.00	-82,676.67
Total Projected Indirect 2026-2027 (Numerator)	69,574.79	400,185.83	482,862.50
Direct Costs	1,894,930.27	1,595,880.94	1,595,880.94
Rate for 2026-2027 **	3.67*	25.08*	30.26**

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

Michigan Department of Education
Carry Forward Calculation
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School District 28901
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*** Final ***

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	70,932.76	286,315.23	286,315.23
2022-2023 Fixed Carry Forward	0.00	-96,029.17	-96,055.84
Total Indirect Costs	70,932.76	382,344.40	382,371.07
2022-2023 Direct Costs	1,948,056.54	1,732,674.07	1,732,674.07
2024-2025 Rate	3.64*	22.07*	22.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,247,758.91	1,987,653.05	1,987,653.05
Indirect costs based on rate ** multiplied by actual direct costs	81,818.42	298,147.96	438,675.03
2024-2025 Actual Indirect Costs	92,822.56	352,928.42	352,928.42
2022-2023 Fixed Carry Forward	0.00	-96,029.17	-96,055.84
Total Indirect Costs	92,822.56	448,957.59	448,984.26
Over/(Under) Recovery	-11,004.14	0.00	-10,309.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	92,822.56	352,928.42	352,928.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-11,004.14	0.00	-10,309.23
Total Projected Indirect 2026-2027 (Numerator)	103,826.70	352,928.42	363,237.65
Direct Costs	2,247,758.91	1,987,653.05	1,987,653.05
Rate for 2026-2027 **	4.62*	17.76*	18.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 28902
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*** Final ***

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	264,566.38	995,998.24	995,998.24
2022-2023 Fixed Carry Forward	-14,816.11	-152,705.79	-146,378.97
Total Indirect Costs	279,382.49	1,148,704.03	1,142,377.21
2022-2023 Direct Costs	6,767,884.64	6,036,452.78	6,036,452.78
2024-2025 Rate	4.13*	19.03*	18.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,692,330.33	6,867,869.80	6,867,869.80
Indirect costs based on rate ** multiplied by actual direct costs	317,693.24	1,030,180.47	1,299,400.97
2024-2025 Actual Indirect Costs	300,591.14	1,125,051.67	1,125,051.67
2022-2023 Fixed Carry Forward	-14,816.11	-152,705.79	-146,378.97
Total Indirect Costs	315,407.25	1,277,757.46	1,271,430.64
Over/(Under) Recovery	2,285.99	0.00	27,970.33

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	300,591.14	1,125,051.67	1,125,051.67
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	2,285.99	0.00	27,970.33
Total Projected Indirect 2026-2027 (Numerator)	298,305.15	1,125,051.67	1,097,081.34
Direct Costs	7,692,330.33	6,867,869.80	6,867,869.80
Rate for 2026-2027 **	3.88*	16.38*	15.97**

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

Michigan Department of Education
Carry Forward Calculation
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School District 28904
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*** Final ***

The Greenspire School
1026 RED DR
Traverse City, MI 49684

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	50,675.31	154,270.40	154,270.40
2022-2023 Fixed Carry Forward	28,054.08	18,756.22	19,168.19
Total Indirect Costs	22,621.23	135,514.18	135,102.21
2022-2023 Direct Costs	2,577,367.03	2,473,771.94	2,473,771.94
2024-2025 Rate	0.88*	5.48*	5.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,868,947.00	2,772,310.00	2,772,310.00
Indirect costs based on rate ** multiplied by actual direct costs	25,246.73	151,922.59	151,368.13
2024-2025 Actual Indirect Costs	69,288.00	165,925.00	165,925.00
2022-2023 Fixed Carry Forward	28,054.08	18,756.22	19,168.19
Total Indirect Costs	41,233.92	147,168.78	146,756.81
Over/(Under) Recovery	-15,987.19	4,753.81	4,611.32

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	69,288.00	165,925.00	165,925.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-15,987.19	4,753.81	4,611.32
Total Projected Indirect 2026-2027 (Numerator)	85,275.19	161,171.19	161,313.68
Direct Costs	2,868,947.00	2,772,310.00	2,772,310.00
Rate for 2026-2027 **	2.97*	5.81*	5.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 28905
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*** Final ***

Mill Creek Academy
9039 OLD M 72
WILLIAMSBURG, MI 49690

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,336,477.98	2,163,292.59	2,163,292.59
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	73,796.90	246,982.29	246,982.29
Total Indirect Costs	73,796.90	246,982.29	246,982.29
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	73,796.90	246,982.29	246,982.29
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	73,796.90	246,982.29	246,982.29
Direct Costs	2,336,477.98	2,163,292.59	2,163,292.59
Rate for 2026-2027 **	3.16*	11.42*	11.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 29000
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*** Final ***

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,451,858.68	4,929,287.31	4,929,287.31
2022-2023 Fixed Carry Forward	458,757.43	0.00	328,543.60
Total Indirect Costs	2,993,101.25	4,929,287.31	4,600,743.71
2022-2023 Direct Costs	28,416,116.65	26,938,688.02	26,938,688.02
2024-2025 Rate	10.53*	18.30*	17.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,829,727.84	33,208,049.35	33,208,049.35
Indirect costs based on rate ** multiplied by actual direct costs	3,667,570.34	4,981,207.40	5,671,934.83
2024-2025 Actual Indirect Costs	3,558,396.46	5,180,074.95	5,180,074.95
2022-2023 Fixed Carry Forward	458,757.43	0.00	328,543.60
Total Indirect Costs	3,099,639.03	5,180,074.95	4,851,531.35
Over/(Under) Recovery	567,931.31	0.00	820,403.48

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,558,396.46	5,180,074.95	5,180,074.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	567,931.31	0.00	820,403.48
Total Projected Indirect 2026-2027 (Numerator)	2,990,465.15	5,180,074.95	4,359,671.47
Direct Costs	34,829,727.84	33,208,049.35	33,208,049.35
Rate for 2026-2027 **	8.59*	15.60*	13.13**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	884,802.16	3,780,413.32	3,780,413.32
2022-2023 Fixed Carry Forward	67,976.15	0.00	-38,027.02
Total Indirect Costs	816,826.01	3,780,413.32	3,818,440.34
2022-2023 Direct Costs	26,320,662.35	23,425,051.19	23,425,051.19
2024-2025 Rate	3.10*	16.14*	16.30**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,901,654.12	25,676,863.54	25,676,863.54
Indirect costs based on rate ** multiplied by actual direct costs	895,951.28	3,851,529.53	4,185,328.76
2024-2025 Actual Indirect Costs	945,893.00	4,170,683.58	4,170,683.58
2022-2023 Fixed Carry Forward	67,976.15	0.00	-38,027.02
Total Indirect Costs	877,916.85	4,170,683.58	4,208,710.60
Over/(Under) Recovery	18,034.43	0.00	-23,381.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	945,893.00	4,170,683.58	4,170,683.58
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	18,034.43	0.00	-23,381.84
Total Projected Indirect 2026-2027 (Numerator)	927,858.57	4,170,683.58	4,194,065.42
Direct Costs	28,901,654.12	25,676,863.54	25,676,863.54
Rate for 2026-2027 **	3.21*	16.24*	16.33**

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

Michigan Department of Education
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*** Final ***

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	93,853.76	381,686.01	381,686.01
2022-2023 Fixed Carry Forward	-10,408.44	5,216.31	5,140.19
Total Indirect Costs	104,262.20	376,469.70	376,545.82
2022-2023 Direct Costs	3,230,959.31	2,943,127.06	2,943,127.06
2024-2025 Rate	3.23*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,722,219.32	3,419,076.59	3,419,076.59
Indirect costs based on rate ** multiplied by actual direct costs	120,227.68	437,299.90	437,299.90
2024-2025 Actual Indirect Costs	102,513.52	405,656.25	405,656.25
2022-2023 Fixed Carry Forward	-10,408.44	5,216.31	5,140.19
Total Indirect Costs	112,921.96	400,439.94	400,516.06
Over/(Under) Recovery	7,305.72	36,859.96	36,783.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	102,513.52	405,656.25	405,656.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	7,305.72	36,859.96	36,783.84
Total Projected Indirect 2026-2027 (Numerator)	95,207.80	368,796.29	368,872.41
Direct Costs	3,722,219.32	3,419,076.59	3,419,076.59
Rate for 2026-2027 **	2.56*	10.79*	10.79**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	116,651.22	895,149.03	895,149.03
2022-2023 Fixed Carry Forward	35,960.11	58,883.21	58,883.21
Total Indirect Costs	80,691.11	836,265.82	836,265.82
2022-2023 Direct Costs	8,629,368.66	7,850,870.85	7,850,870.85
2024-2025 Rate	0.94*	10.65*	10.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,591,723.96	8,636,867.21	8,636,867.21
Indirect costs based on rate ** multiplied by actual direct costs	90,162.21	919,826.36	919,826.36
2024-2025 Actual Indirect Costs	103,362.60	1,058,219.35	1,058,219.35
2022-2023 Fixed Carry Forward	35,960.11	58,883.21	58,883.21
Total Indirect Costs	67,402.49	999,336.14	999,336.14
Over/(Under) Recovery	22,759.72	-79,509.78	-79,509.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	103,362.60	1,058,219.35	1,058,219.35
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	22,759.72	-79,509.78	-79,509.78
Total Projected Indirect 2026-2027 (Numerator)	80,602.88	1,137,729.13	1,137,729.13
Direct Costs	9,591,723.96	8,636,867.21	8,636,867.21
Rate for 2026-2027 **	0.84*	13.17*	13.17**

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

Michigan Department of Education
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*** Final ***

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	184,953.96	922,744.78	922,744.78
2022-2023 Fixed Carry Forward	4,233.44	-5,890.94	-5,749.36
Total Indirect Costs	180,720.52	928,635.72	928,494.14
2022-2023 Direct Costs	7,912,071.52	7,174,280.70	7,174,280.70
2024-2025 Rate	2.28*	12.94*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,166,564.22	7,311,054.49	7,311,054.49
Indirect costs based on rate ** multiplied by actual direct costs	186,197.66	946,050.45	946,050.45
2024-2025 Actual Indirect Costs	375,965.02	1,231,474.75	1,231,474.75
2022-2023 Fixed Carry Forward	4,233.44	-5,890.94	-5,749.36
Total Indirect Costs	371,731.58	1,237,365.69	1,237,224.11
Over/(Under) Recovery	-185,533.92	-291,315.24	-291,173.66

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	375,965.02	1,231,474.75	1,231,474.75
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-185,533.92	-291,315.24	-291,173.66
Total Projected Indirect 2026-2027 (Numerator)	561,498.94	1,522,789.99	1,522,648.41
Direct Costs	8,166,564.22	7,311,054.49	7,311,054.49
Rate for 2026-2027 **	6.88*	20.83*	20.83**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Ithaca Public Schools
710 N UNION ST
ITHACA, MI 48847

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	570,579.37	1,839,060.30	1,839,060.30
2022-2023 Fixed Carry Forward	80,830.04	-29,647.98	-42,948.86
Total Indirect Costs	489,749.33	1,868,708.28	1,882,009.16
2022-2023 Direct Costs	13,461,286.29	12,192,805.36	12,192,805.36
2024-2025 Rate	3.64*	15.33*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,926,370.68	12,536,015.53	12,536,015.53
Indirect costs based on rate ** multiplied by actual direct costs	506,919.89	1,880,402.33	1,935,560.80
2024-2025 Actual Indirect Costs	603,637.39	1,993,992.54	1,993,992.54
2022-2023 Fixed Carry Forward	80,830.04	-29,647.98	-42,948.86
Total Indirect Costs	522,807.35	2,023,640.52	2,036,941.40
Over/(Under) Recovery	-15,887.46	0.00	-101,380.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	603,637.39	1,993,992.54	1,993,992.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-15,887.46	0.00	-101,380.60
Total Projected Indirect 2026-2027 (Numerator)	619,524.85	1,993,992.54	2,095,373.14
Direct Costs	13,926,370.68	12,536,015.53	12,536,015.53
Rate for 2026-2027 **	4.45*	15.91*	16.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

St. Louis Public Schools
113 E SAGINAW ST
SAINT LOUIS, MI 48880

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	273,173.48	1,680,932.38	1,680,932.38
2022-2023 Fixed Carry Forward	127,501.56	0.00	405,509.43
Total Indirect Costs	145,671.92	1,680,932.38	1,275,422.95
2022-2023 Direct Costs	12,368,669.18	10,960,910.28	10,960,910.28
2024-2025 Rate	1.18*	15.34*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,652,919.69	11,921,058.01	11,921,058.01
Indirect costs based on rate ** multiplied by actual direct costs	161,104.45	1,788,158.70	1,387,611.15
2024-2025 Actual Indirect Costs	341,727.29	2,073,588.97	2,073,588.97
2022-2023 Fixed Carry Forward	127,501.56	0.00	405,509.43
Total Indirect Costs	214,225.73	2,073,588.97	1,668,079.54
Over/(Under) Recovery	-53,121.28	0.00	-280,468.39

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	341,727.29	2,073,588.97	2,073,588.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-53,121.28	0.00	-280,468.39
Total Projected Indirect 2026-2027 (Numerator)	394,848.57	2,073,588.97	2,354,057.36
Direct Costs	13,652,919.69	11,921,058.01	11,921,058.01
Rate for 2026-2027 **	2.89*	17.39*	19.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30000
Form R0418

*** Final ***

Hillsdale ISD
310 W BACON ST
HILLSDALE, MI 49242

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,921,853.22	2,524,905.70	2,524,905.70
2022-2023 Fixed Carry Forward	20,693.35	0.00	105,212.64
Total Indirect Costs	1,901,159.87	2,524,905.70	2,419,693.06
2022-2023 Direct Costs	14,394,214.48	13,791,162.00	13,791,162.00
2024-2025 Rate	13.21*	18.31*	17.55**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,908,726.87	16,218,475.28	16,218,475.28
Indirect costs based on rate ** multiplied by actual direct costs	2,233,642.82	2,432,771.29	2,846,342.41
2024-2025 Actual Indirect Costs	2,419,398.06	3,109,649.65	3,109,649.65
2022-2023 Fixed Carry Forward	20,693.35	0.00	105,212.64
Total Indirect Costs	2,398,704.71	3,109,649.65	3,004,437.01
Over/(Under) Recovery	-165,061.89	0.00	-158,094.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,419,398.06	3,109,649.65	3,109,649.65
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-165,061.89	0.00	-158,094.60
Total Projected Indirect 2026-2027 (Numerator)	2,584,459.95	3,109,649.65	3,267,744.25
Direct Costs	16,908,726.87	16,218,475.28	16,218,475.28
Rate for 2026-2027 **	15.28*	19.17*	20.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30010
Form R0418

*** Final ***

Camden-Frontier School
4971 W MONTGOMERY RD
CAMDEN, MI 49232

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	210,915.83	822,358.36	822,358.36
2022-2023 Fixed Carry Forward	-23,459.66	-212,671.56	-212,689.50
Total Indirect Costs	234,375.49	1,035,029.92	1,035,047.86
2022-2023 Direct Costs	6,681,672.90	6,070,230.37	6,070,230.37
2024-2025 Rate	3.51*	17.05*	17.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,539,338.56	6,009,317.71	6,009,317.71
Indirect costs based on rate ** multiplied by actual direct costs	229,530.78	901,397.66	1,024,588.67
2024-2025 Actual Indirect Costs	313,908.62	843,929.47	843,929.47
2022-2023 Fixed Carry Forward	-23,459.66	-212,671.56	-212,689.50
Total Indirect Costs	337,368.28	1,056,601.03	1,056,618.97
Over/(Under) Recovery	-107,837.50	0.00	-32,030.30

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	313,908.62	843,929.47	843,929.47
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-107,837.50	0.00	-32,030.30
Total Projected Indirect 2026-2027 (Numerator)	421,746.12	843,929.47	875,959.77
Direct Costs	6,539,338.56	6,009,317.71	6,009,317.71
Rate for 2026-2027 **	6.45*	14.04*	14.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30020
Form R0418

*** Final ***

Hillsdale Community Schools
30 S NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	467,905.09	1,913,893.74	1,913,893.74
2022-2023 Fixed Carry Forward	-14,796.11	-30,180.10	-29,303.89
Total Indirect Costs	482,701.20	1,944,073.84	1,943,197.63
2022-2023 Direct Costs	16,922,686.02	15,476,697.37	15,476,697.37
2024-2025 Rate	2.85*	12.56*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,582,237.35	16,047,106.12	16,047,106.12
Indirect costs based on rate ** multiplied by actual direct costs	501,093.76	2,015,516.53	2,015,516.53
2024-2025 Actual Indirect Costs	532,071.78	2,067,203.01	2,067,203.01
2022-2023 Fixed Carry Forward	-14,796.11	-30,180.10	-29,303.89
Total Indirect Costs	546,867.89	2,097,383.11	2,096,506.90
Over/(Under) Recovery	-45,774.13	-81,866.58	-80,990.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	532,071.78	2,067,203.01	2,067,203.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-45,774.13	-81,866.58	-80,990.37
Total Projected Indirect 2026-2027 (Numerator)	577,845.91	2,149,069.59	2,148,193.38
Direct Costs	17,582,237.35	16,047,106.12	16,047,106.12
Rate for 2026-2027 **	3.29*	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 2026-2027 Indirect Cost Rates
School District 30030
Form R0418

*** Final ***

Jonesville Community Schools
115 EAST ST
Jonesville, MI 49250

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	490,233.27	1,815,250.20	1,815,250.20
2022-2023 Fixed Carry Forward	-73,418.87	10,064.84	6,138.48
Total Indirect Costs	563,652.14	1,805,185.36	1,809,111.72
2022-2023 Direct Costs	15,237,479.14	13,912,462.21	13,912,462.21
2024-2025 Rate	3.70*	12.98*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,753,790.95	15,184,113.07	15,184,113.07
Indirect costs based on rate ** multiplied by actual direct costs	619,890.27	1,970,897.88	1,973,934.70
2024-2025 Actual Indirect Costs	500,899.48	2,070,577.36	2,070,577.36
2022-2023 Fixed Carry Forward	-73,418.87	10,064.84	6,138.48
Total Indirect Costs	574,318.35	2,060,512.52	2,064,438.88
Over/(Under) Recovery	45,571.92	-89,614.64	-90,504.18

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	500,899.48	2,070,577.36	2,070,577.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	45,571.92	-89,614.64	-90,504.18
Total Projected Indirect 2026-2027 (Numerator)	455,327.56	2,160,192.00	2,161,081.54
Direct Costs	16,753,790.95	15,184,113.07	15,184,113.07
Rate for 2026-2027 **	2.72*	14.23*	14.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30040
Form R0418

*** Final ***

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	177,207.02	533,774.23	533,774.23
2022-2023 Fixed Carry Forward	11,426.73	-48,812.70	-55,682.00
Total Indirect Costs	165,780.29	582,586.93	589,456.23
2022-2023 Direct Costs	3,810,709.19	3,454,141.98	3,454,141.98
2024-2025 Rate	4.35*	16.87*	17.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,646,827.57	3,269,569.43	3,269,569.43
Indirect costs based on rate ** multiplied by actual direct costs	158,637.00	490,435.41	558,115.50
2024-2025 Actual Indirect Costs	186,279.96	563,538.10	563,538.10
2022-2023 Fixed Carry Forward	11,426.73	-48,812.70	-55,682.00
Total Indirect Costs	174,853.23	612,350.80	619,220.10
Over/(Under) Recovery	-16,216.23	0.00	-61,104.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	186,279.96	563,538.10	563,538.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-16,216.23	0.00	-61,104.60
Total Projected Indirect 2026-2027 (Numerator)	202,496.19	563,538.10	624,642.70
Direct Costs	3,646,827.57	3,269,569.43	3,269,569.43
Rate for 2026-2027 **	5.55*	17.24*	19.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30050
Form R0418

*** Final ***

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	124,444.69	475,773.14	475,773.14
2022-2023 Fixed Carry Forward	-1,803.98	-4,699.25	-4,699.25
Total Indirect Costs	126,248.67	480,472.39	480,472.39
2022-2023 Direct Costs	4,710,058.77	4,358,730.32	4,358,730.32
2024-2025 Rate	2.68*	11.02*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,026,518.43	3,648,234.45	3,648,234.45
Indirect costs based on rate ** multiplied by actual direct costs	107,910.69	402,035.44	402,035.44
2024-2025 Actual Indirect Costs	123,434.91	501,718.89	501,718.89
2022-2023 Fixed Carry Forward	-1,803.98	-4,699.25	-4,699.25
Total Indirect Costs	125,238.89	506,418.14	506,418.14
Over/(Under) Recovery	-17,328.20	-104,382.70	-104,382.70

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	123,434.91	501,718.89	501,718.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-17,328.20	-104,382.70	-104,382.70
Total Projected Indirect 2026-2027 (Numerator)	140,763.11	606,101.59	606,101.59
Direct Costs	4,026,518.43	3,648,234.45	3,648,234.45
Rate for 2026-2027 **	3.50*	16.61*	16.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30060
Form R0418

*** Final ***

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	175,288.49	647,373.55	647,373.55
2022-2023 Fixed Carry Forward	46,659.75	0.00	-90,240.65
Total Indirect Costs	128,628.74	647,373.55	737,614.20
2022-2023 Direct Costs	4,340,379.09	3,868,294.03	3,868,294.03
2024-2025 Rate	2.96*	16.74*	19.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,788,393.17	4,329,747.48	4,329,747.48
Indirect costs based on rate ** multiplied by actual direct costs	141,736.44	649,462.12	825,682.84
2024-2025 Actual Indirect Costs	152,336.12	610,981.81	610,981.81
2022-2023 Fixed Carry Forward	46,659.75	0.00	-90,240.65
Total Indirect Costs	105,676.37	610,981.81	701,222.46
Over/(Under) Recovery	36,060.07	0.00	124,460.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	152,336.12	610,981.81	610,981.81
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	36,060.07	0.00	124,460.38
Total Projected Indirect 2026-2027 (Numerator)	116,276.05	610,981.81	486,521.43
Direct Costs	4,788,393.17	4,329,747.48	4,329,747.48
Rate for 2026-2027 **	2.43*	14.11*	11.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30070
Form R0418

*** Final ***

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	183,442.35	1,036,972.14	1,036,972.14
2022-2023 Fixed Carry Forward	12,483.29	-3,566.06	-3,714.71
Total Indirect Costs	170,959.06	1,040,538.20	1,040,686.85
2022-2023 Direct Costs	8,939,189.32	8,085,659.53	8,085,659.53
2024-2025 Rate	1.91*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,663,661.37	8,725,332.19	8,725,332.19
Indirect costs based on rate ** multiplied by actual direct costs	184,575.93	1,122,950.25	1,122,950.25
2024-2025 Actual Indirect Costs	320,502.53	1,258,831.71	1,258,831.71
2022-2023 Fixed Carry Forward	12,483.29	-3,566.06	-3,714.71
Total Indirect Costs	308,019.24	1,262,397.77	1,262,546.42
Over/(Under) Recovery	-123,443.31	-139,447.52	-139,596.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	320,502.53	1,258,831.71	1,258,831.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-123,443.31	-139,447.52	-139,596.17
Total Projected Indirect 2026-2027 (Numerator)	443,945.84	1,398,279.23	1,398,427.88
Direct Costs	9,663,661.37	8,725,332.19	8,725,332.19
Rate for 2026-2027 **	4.59*	16.03*	16.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30080
Form R0418

*** Final ***

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	163,004.26	475,138.42	475,138.42
2022-2023 Fixed Carry Forward	-90,899.07	-103,567.28	-181,428.61
Total Indirect Costs	253,903.33	578,705.70	656,567.03
2022-2023 Direct Costs	3,898,728.22	3,586,594.06	3,586,594.06
2024-2025 Rate	6.51*	16.14*	18.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,341,093.57	3,031,884.79	3,031,884.79
Indirect costs based on rate ** multiplied by actual direct costs	217,505.19	454,782.72	555,138.11
2024-2025 Actual Indirect Costs	163,988.40	473,197.18	473,197.18
2022-2023 Fixed Carry Forward	-90,899.07	-103,567.28	-181,428.61
Total Indirect Costs	254,887.47	576,764.46	654,625.79
Over/(Under) Recovery	-37,382.28	0.00	-99,487.68

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	163,988.40	473,197.18	473,197.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-37,382.28	0.00	-99,487.68
Total Projected Indirect 2026-2027 (Numerator)	201,370.68	473,197.18	572,684.86
Direct Costs	3,341,093.57	3,031,884.79	3,031,884.79
Rate for 2026-2027 **	6.03*	15.61*	18.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30901
Form R0418

*** Final ***

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	22,457.00	158,220.00	158,220.00
2022-2023 Fixed Carry Forward	3,886.84	0.00	0.00
Total Indirect Costs	18,570.16	158,220.00	158,220.00
2022-2023 Direct Costs	830,785.00	695,022.00	695,022.00
2024-2025 Rate	2.24*	22.76*	22.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	882,657.64	759,638.83	759,638.83
Indirect costs based on rate ** multiplied by actual direct costs	19,771.53	113,945.82	172,893.80
2024-2025 Actual Indirect Costs	72,172.25	195,191.06	195,191.06
2022-2023 Fixed Carry Forward	3,886.84	0.00	0.00
Total Indirect Costs	68,285.41	195,191.06	195,191.06
Over/(Under) Recovery	-48,513.88	0.00	-22,297.26

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	72,172.25	195,191.06	195,191.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-48,513.88	0.00	-22,297.26
Total Projected Indirect 2026-2027 (Numerator)	120,686.13	195,191.06	217,488.32
Direct Costs	882,657.64	759,638.83	759,638.83
Rate for 2026-2027 **	13.67*	25.70*	28.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 30902
Form R0418

*** Final ***

Will Carleton Charter School Academy
2001 W HALLETT RD
HILLSDALE, MI 49242

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	57,675.30	320,478.82	320,478.82
2022-2023 Fixed Carry Forward	-17,519.17	4,495.41	-9,827.30
Total Indirect Costs	75,194.47	315,983.41	330,306.12
2022-2023 Direct Costs	2,764,529.69	2,501,726.17	2,501,726.17
2024-2025 Rate	2.72*	12.63*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,004,020.82	2,694,902.32	2,694,902.32
Indirect costs based on rate ** multiplied by actual direct costs	81,709.37	340,366.16	355,727.11
2024-2025 Actual Indirect Costs	59,937.41	369,055.91	369,055.91
2022-2023 Fixed Carry Forward	-17,519.17	4,495.41	-9,827.30
Total Indirect Costs	77,456.58	364,560.50	378,883.21
Over/(Under) Recovery	4,252.79	-24,194.34	-23,156.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	59,937.41	369,055.91	369,055.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	4,252.79	-24,194.34	-23,156.10
Total Projected Indirect 2026-2027 (Numerator)	55,684.62	393,250.25	392,212.01
Direct Costs	3,004,020.82	2,694,902.32	2,694,902.32
Rate for 2026-2027 **	1.85*	14.59*	14.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31000
Form R0418

*** Final ***

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
2022-2023 Direct Costs	14,359,865.46	13,903,769.59	13,903,769.59
2024-2025 Rate	27.91*	32.11*	32.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,590,106.10	17,538,607.81	17,538,607.81
Indirect costs based on rate ** multiplied by actual direct costs	2,788,515.92	2,630,791.17	4,384,651.95
2024-2025 Actual Indirect Costs	4,020,893.28	5,072,391.57	5,072,391.57
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,020,893.28	5,072,391.57	5,072,391.57
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,020,893.28	5,072,391.57	5,072,391.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	4,020,893.28	5,072,391.57	5,072,391.57
Direct Costs	18,590,106.10	17,538,607.81	17,538,607.81
Rate for 2026-2027 **	21.63*	28.92*	28.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31010
Form R0418

*** Final ***

Hancock Public Schools
501 CAMPUS DR
HANCOCK, MI 49930

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	236,839.68	1,156,486.57	1,156,486.57
2022-2023 Fixed Carry Forward	-41,796.23	0.00	-64,572.77
Total Indirect Costs	278,635.91	1,156,486.57	1,221,059.34
2022-2023 Direct Costs	8,342,781.23	7,423,134.34	7,423,134.34
2024-2025 Rate	3.34*	15.58*	16.45**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,811,584.61	7,020,445.87	7,020,445.87
Indirect costs based on rate ** multiplied by actual direct costs	260,906.93	1,053,066.88	1,154,863.35
2024-2025 Actual Indirect Costs	249,805.45	1,040,944.19	1,040,944.19
2022-2023 Fixed Carry Forward	-41,796.23	0.00	-64,572.77
Total Indirect Costs	291,601.68	1,040,944.19	1,105,516.96
Over/(Under) Recovery	-30,694.75	0.00	49,346.39

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	249,805.45	1,040,944.19	1,040,944.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-30,694.75	0.00	49,346.39
Total Projected Indirect 2026-2027 (Numerator)	280,500.20	1,040,944.19	991,597.80
Direct Costs	7,811,584.61	7,020,445.87	7,020,445.87
Rate for 2026-2027 **	3.59*	14.83*	14.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31020
Form R0418

*** Final ***

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	191,607.91	607,274.74	607,274.74
2022-2023 Fixed Carry Forward	-14,402.81	-98,263.85	-179,694.45
Total Indirect Costs	206,010.72	705,538.59	786,969.19
2022-2023 Direct Costs	6,115,676.76	5,700,009.93	5,700,009.93
2024-2025 Rate	3.37*	12.38*	13.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,466,031.01	5,873,461.39	5,873,461.39
Indirect costs based on rate ** multiplied by actual direct costs	217,905.25	727,134.52	811,125.02
2024-2025 Actual Indirect Costs	251,959.59	844,529.21	844,529.21
2022-2023 Fixed Carry Forward	-14,402.81	-98,263.85	-179,694.45
Total Indirect Costs	266,362.40	942,793.06	1,024,223.66
Over/(Under) Recovery	-48,457.15	-215,658.54	-213,098.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	251,959.59	844,529.21	844,529.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-48,457.15	-215,658.54	-213,098.64
Total Projected Indirect 2026-2027 (Numerator)	300,416.74	1,060,187.75	1,057,627.85
Direct Costs	6,466,031.01	5,873,461.39	5,873,461.39
Rate for 2026-2027 **	4.65*	18.05*	18.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31030
Form R0418

*** Final ***

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	511,274.92	2,186,066.88	2,186,066.88
2022-2023 Fixed Carry Forward	-21,478.76	-203,263.09	-257,256.58
Total Indirect Costs	532,753.68	2,389,329.97	2,443,323.46
2022-2023 Direct Costs	19,067,807.68	17,393,015.72	17,393,015.72
2024-2025 Rate	2.79*	13.74*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,000,982.61	19,193,452.90	19,193,452.90
Indirect costs based on rate ** multiplied by actual direct costs	585,927.41	2,637,180.43	2,696,680.13
2024-2025 Actual Indirect Costs	561,487.38	2,369,017.09	2,369,017.09
2022-2023 Fixed Carry Forward	-21,478.76	-203,263.09	-257,256.58
Total Indirect Costs	582,966.14	2,572,280.18	2,626,273.67
Over/(Under) Recovery	2,961.27	64,900.25	70,406.46

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	561,487.38	2,369,017.09	2,369,017.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	2,961.27	64,900.25	70,406.46
Total Projected Indirect 2026-2027 (Numerator)	558,526.11	2,304,116.84	2,298,610.63
Direct Costs	21,000,982.61	19,193,452.90	19,193,452.90
Rate for 2026-2027 **	2.66*	12.00*	11.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31050
Form R0418

*** Final ***

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	78,966.34	198,413.64	198,413.64
2022-2023 Fixed Carry Forward	7,449.25	49,086.84	49,363.97
Total Indirect Costs	71,517.09	149,326.80	149,049.67
2022-2023 Direct Costs	2,996,084.11	2,876,636.81	2,876,636.81
2024-2025 Rate	2.39*	5.19*	5.18**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,331,774.22	3,111,785.47	3,111,785.47
Indirect costs based on rate ** multiplied by actual direct costs	79,629.40	161,501.67	161,190.49
2024-2025 Actual Indirect Costs	97,383.39	317,372.14	317,372.14
2022-2023 Fixed Carry Forward	7,449.25	49,086.84	49,363.97
Total Indirect Costs	89,934.14	268,285.30	268,008.17
Over/(Under) Recovery	-10,304.74	-106,783.63	-106,817.68

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	97,383.39	317,372.14	317,372.14
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-10,304.74	-106,783.63	-106,817.68
Total Projected Indirect 2026-2027 (Numerator)	107,688.13	424,155.77	424,189.82
Direct Costs	3,331,774.22	3,111,785.47	3,111,785.47
Rate for 2026-2027 **	3.23*	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 2026-2027 Indirect Cost Rates
School District 31070
Form R0418

*** Final ***

Elm River Township School District
3999 WINONA RD
TOIVOLA, MI 49965

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	100,591.00	100,591.00
2022-2023 Fixed Carry Forward	0.00	0.00	-44,048.80
Total Indirect Costs	0.00	100,591.00	144,639.80
2022-2023 Direct Costs	364,437.00	263,846.00	263,846.00
2024-2025 Rate	0.00*	38.12*	54.82**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	333,216.00	271,510.00	271,510.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	40,726.50	67,877.50
2024-2025 Actual Indirect Costs	7,541.00	69,247.00	69,247.00
2022-2023 Fixed Carry Forward	0.00	0.00	-44,048.80
Total Indirect Costs	7,541.00	69,247.00	113,295.80
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	7,541.00	69,247.00	69,247.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	7,541.00	69,247.00	69,247.00
Direct Costs	333,216.00	271,510.00	271,510.00
Rate for 2026-2027 **	2.26*	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 2026-2027 Indirect Cost Rates
School District 31100
Form R0418

*** Final ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	127,201.91	371,533.76	371,533.76
2022-2023 Fixed Carry Forward	17,134.88	74,461.74	74,662.90
Total Indirect Costs	110,067.03	297,072.02	296,870.86
2022-2023 Direct Costs	3,802,423.16	3,558,091.31	3,558,091.31
2024-2025 Rate	2.89*	8.35*	8.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,365,980.40	3,969,837.76	3,969,837.76
Indirect costs based on rate ** multiplied by actual direct costs	126,176.83	331,481.45	331,084.47
2024-2025 Actual Indirect Costs	154,076.63	550,219.27	550,219.27
2022-2023 Fixed Carry Forward	17,134.88	74,461.74	74,662.90
Total Indirect Costs	136,941.75	475,757.53	475,556.37
Over/(Under) Recovery	-10,764.92	-144,276.08	-144,471.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	154,076.63	550,219.27	550,219.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-10,764.92	-144,276.08	-144,471.90
Total Projected Indirect 2026-2027 (Numerator)	164,841.55	694,495.35	694,691.17
Direct Costs	4,365,980.40	3,969,837.76	3,969,837.76
Rate for 2026-2027 **	3.78*	17.49*	17.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31110
Form R0418

*** Final ***

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	439,820.72	1,699,364.53	1,699,364.53
2022-2023 Fixed Carry Forward	-23,096.67	-129,585.18	-129,585.18
Total Indirect Costs	462,917.39	1,828,949.71	1,828,949.71
2022-2023 Direct Costs	16,714,138.38	15,454,594.57	15,454,594.57
2024-2025 Rate	2.77*	11.83*	11.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,050,453.45	17,483,992.27	17,483,992.27
Indirect costs based on rate ** multiplied by actual direct costs	527,697.56	2,068,356.29	2,068,356.29
2024-2025 Actual Indirect Costs	567,768.07	2,134,229.25	2,134,229.25
2022-2023 Fixed Carry Forward	-23,096.67	-129,585.18	-129,585.18
Total Indirect Costs	590,864.74	2,263,814.43	2,263,814.43
Over/(Under) Recovery	-48,689.16	-195,458.14	-195,458.14

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	567,768.07	2,134,229.25	2,134,229.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-48,689.16	-195,458.14	-195,458.14
Total Projected Indirect 2026-2027 (Numerator)	616,457.23	2,329,687.39	2,329,687.39
Direct Costs	19,050,453.45	17,483,992.27	17,483,992.27
Rate for 2026-2027 **	3.24*	13.32*	13.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31130
Form R0418

*** Final ***

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	237,777.78	779,289.71	779,289.71
2022-2023 Fixed Carry Forward	10,021.70	-91,058.83	-105,013.78
Total Indirect Costs	227,756.08	870,348.54	884,303.49
2022-2023 Direct Costs	5,401,899.47	4,860,387.54	4,860,387.54
2024-2025 Rate	4.22*	17.91*	18.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,108,278.51	4,585,239.60	4,585,239.60
Indirect costs based on rate ** multiplied by actual direct costs	215,569.35	687,785.94	834,055.08
2024-2025 Actual Indirect Costs	228,578.01	751,616.92	751,616.92
2022-2023 Fixed Carry Forward	10,021.70	-91,058.83	-105,013.78
Total Indirect Costs	218,556.31	842,675.75	856,630.70
Over/(Under) Recovery	-2,986.96	0.00	-22,575.62

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	228,578.01	751,616.92	751,616.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,986.96	0.00	-22,575.62
Total Projected Indirect 2026-2027 (Numerator)	231,564.97	751,616.92	774,192.54
Direct Costs	5,108,278.51	4,585,239.60	4,585,239.60
Rate for 2026-2027 **	4.53*	16.39*	16.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31140
Form R0418

*** Final ***

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	78,283.35	255,421.50	255,421.50
2022-2023 Fixed Carry Forward	-456.11	-44,800.88	-49,319.54
Total Indirect Costs	78,739.46	300,222.38	304,741.04
2022-2023 Direct Costs	1,900,711.17	1,723,573.02	1,723,573.02
2024-2025 Rate	4.14*	17.42*	17.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,171,058.09	2,016,752.90	2,016,752.90
Indirect costs based on rate ** multiplied by actual direct costs	89,881.80	302,512.94	356,561.91
2024-2025 Actual Indirect Costs	104,861.90	259,167.09	259,167.09
2022-2023 Fixed Carry Forward	-456.11	-44,800.88	-49,319.54
Total Indirect Costs	105,318.01	303,967.97	308,486.63
Over/(Under) Recovery	-15,436.21	0.00	48,075.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	104,861.90	259,167.09	259,167.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-15,436.21	0.00	48,075.28
Total Projected Indirect 2026-2027 (Numerator)	120,298.11	259,167.09	211,091.81
Direct Costs	2,171,058.09	2,016,752.90	2,016,752.90
Rate for 2026-2027 **	5.54*	12.85*	10.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 31900
Form R0418

*** Final ***

Copper Island Academy
52125 Industrial Dr. N.
Calumet, MI 49913

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	15,632.00	244,821.00	244,821.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,632.00	244,821.00	244,821.00
2022-2023 Direct Costs	2,850,742.00	2,621,553.00	2,621,553.00
2024-2025 Rate	0.55*	9.34*	9.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,857,019.00	3,612,625.00	3,612,625.00
Indirect costs based on rate ** multiplied by actual direct costs	21,213.60	337,419.18	337,419.18
2024-2025 Actual Indirect Costs	28,627.00	273,021.00	273,021.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	28,627.00	273,021.00	273,021.00
Over/(Under) Recovery	-7,413.40	64,398.18	64,398.18

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	28,627.00	273,021.00	273,021.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,413.40	64,398.18	64,398.18
Total Projected Indirect 2026-2027 (Numerator)	36,040.40	208,622.82	208,622.82
Direct Costs	3,857,019.00	3,612,625.00	3,612,625.00
Rate for 2026-2027 **	0.93*	5.77*	5.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32000
Form R0418

*** Final ***

Huron ISD
1299 S THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,876,239.29	2,617,922.30	2,617,922.30
2022-2023 Fixed Carry Forward	11,555.05	0.00	285,774.05
Total Indirect Costs	1,864,684.24	2,617,922.30	2,332,148.25
2022-2023 Direct Costs	17,264,573.55	16,522,890.54	16,522,890.54
2024-2025 Rate	10.80*	15.84*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,819,309.93	18,977,423.77	18,977,423.77
Indirect costs based on rate ** multiplied by actual direct costs	2,140,485.47	2,846,613.57	2,677,714.49
2024-2025 Actual Indirect Costs	2,368,645.70	3,210,531.86	3,210,531.86
2022-2023 Fixed Carry Forward	11,555.05	0.00	285,774.05
Total Indirect Costs	2,357,090.65	3,210,531.86	2,924,757.81
Over/(Under) Recovery	-216,605.18	0.00	-26,150.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,368,645.70	3,210,531.86	3,210,531.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-216,605.18	0.00	-26,150.49
Total Projected Indirect 2026-2027 (Numerator)	2,585,250.88	3,210,531.86	3,236,682.35
Direct Costs	19,819,309.93	18,977,423.77	18,977,423.77
Rate for 2026-2027 **	13.04*	16.92*	17.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32010
Form R0418

*** Final ***

Bad Axe Public Schools
200 N BARRIE RD STE 100
BAD AXE, MI 48413

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	269,325.92	1,464,671.52	1,464,671.52
2022-2023 Fixed Carry Forward	14,724.19	31,226.08	31,763.16
Total Indirect Costs	254,601.73	1,433,445.44	1,432,908.36
2022-2023 Direct Costs	11,616,231.59	10,420,885.99	10,420,885.99
2024-2025 Rate	2.19*	13.76*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,313,901.02	10,896,584.51	10,896,584.51
Indirect costs based on rate ** multiplied by actual direct costs	269,674.43	1,499,370.03	1,498,280.37
2024-2025 Actual Indirect Costs	287,354.61	1,704,671.12	1,704,671.12
2022-2023 Fixed Carry Forward	14,724.19	31,226.08	31,763.16
Total Indirect Costs	272,630.42	1,673,445.04	1,672,907.96
Over/(Under) Recovery	-2,955.99	-174,075.01	-174,627.59

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	287,354.61	1,704,671.12	1,704,671.12
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,955.99	-174,075.01	-174,627.59
Total Projected Indirect 2026-2027 (Numerator)	290,310.60	1,878,746.13	1,879,298.71
Direct Costs	12,313,901.02	10,896,584.51	10,896,584.51
Rate for 2026-2027 **	2.36*	17.24*	17.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32030
Form R0418

*** Final ***

Caseville Public Schools
6609 VINE ST
CASEVILLE, MI 48725

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	34,316.01	346,103.02	346,103.02
2022-2023 Fixed Carry Forward	-27,608.49	-76,745.09	-76,620.83
Total Indirect Costs	61,924.50	422,848.11	422,723.85
2022-2023 Direct Costs	3,532,512.77	3,220,725.76	3,220,725.76
2024-2025 Rate	1.75*	13.13*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,788,673.74	3,377,476.28	3,377,476.28
Indirect costs based on rate ** multiplied by actual direct costs	66,301.79	443,462.64	443,462.64
2024-2025 Actual Indirect Costs	85,864.13	497,061.59	497,061.59
2022-2023 Fixed Carry Forward	-27,608.49	-76,745.09	-76,620.83
Total Indirect Costs	113,472.62	573,806.68	573,682.42
Over/(Under) Recovery	-46,289.83	-130,344.04	-130,219.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	85,864.13	497,061.59	497,061.59
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-46,289.83	-130,344.04	-130,219.78
Total Projected Indirect 2026-2027 (Numerator)	132,153.96	627,405.63	627,281.37
Direct Costs	3,788,673.74	3,377,476.28	3,377,476.28
Rate for 2026-2027 **	3.49*	18.58*	18.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32040
Form R0418

*** Final ***

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,256.00	36,120.70	36,120.70
2022-2023 Fixed Carry Forward	1,002.48	-8,192.47	-7,714.40
Total Indirect Costs	8,253.52	44,313.17	43,835.10
2022-2023 Direct Costs	257,105.65	230,240.95	230,240.95
2024-2025 Rate	3.21*	19.25*	19.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	37,529.37	18,746.32	18,746.32
Indirect costs based on rate ** multiplied by actual direct costs	1,204.69	2,811.95	3,569.30
2024-2025 Actual Indirect Costs	8,977.99	27,761.04	27,761.04
2022-2023 Fixed Carry Forward	1,002.48	-8,192.47	-7,714.40
Total Indirect Costs	7,975.51	35,953.51	35,475.44
Over/(Under) Recovery	-6,770.82	0.00	-31,310.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	8,977.99	27,761.04	27,761.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,770.82	0.00	-31,310.23
Total Projected Indirect 2026-2027 (Numerator)	15,748.81	27,761.04	59,071.27
Direct Costs	37,529.37	18,746.32	18,746.32
Rate for 2026-2027 **	41.96*	148.09*	315.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32050
Form R0418

*** Final ***

Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	507,539.27	1,593,994.50	1,593,994.50
2022-2023 Fixed Carry Forward	134,324.51	-27,404.82	-26,496.55
Total Indirect Costs	373,214.76	1,621,399.32	1,620,491.05
2022-2023 Direct Costs	13,299,454.79	12,212,999.56	12,212,999.56
2024-2025 Rate	2.81*	13.28*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,544,685.10	13,263,716.98	13,263,716.98
Indirect costs based on rate ** multiplied by actual direct costs	408,705.65	1,761,421.61	1,760,095.24
2024-2025 Actual Indirect Costs	601,690.71	1,882,658.83	1,882,658.83
2022-2023 Fixed Carry Forward	134,324.51	-27,404.82	-26,496.55
Total Indirect Costs	467,366.20	1,910,063.65	1,909,155.38
Over/(Under) Recovery	-58,660.55	-148,642.04	-149,060.14

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	601,690.71	1,882,658.83	1,882,658.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-58,660.55	-148,642.04	-149,060.14
Total Projected Indirect 2026-2027 (Numerator)	660,351.26	2,031,300.87	2,031,718.97
Direct Costs	14,544,685.10	13,263,716.98	13,263,716.98
Rate for 2026-2027 **	4.54*	15.31*	15.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32060
Form R0418

*** Final ***

Harbor Beach Community Schools
402 S 5TH ST
HARBOR BEACH, MI 48441

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	252,004.57	820,732.82	820,732.82
2022-2023 Fixed Carry Forward	-19,716.91	8,372.18	-27,825.89
Total Indirect Costs	271,721.48	812,360.64	848,558.71
2022-2023 Direct Costs	6,687,584.34	6,118,856.09	6,118,856.09
2024-2025 Rate	4.06*	13.28*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,407,540.75	6,753,099.94	6,753,099.94
Indirect costs based on rate ** multiplied by actual direct costs	300,746.15	896,811.67	936,654.96
2024-2025 Actual Indirect Costs	234,868.91	889,309.72	889,309.72
2022-2023 Fixed Carry Forward	-19,716.91	8,372.18	-27,825.89
Total Indirect Costs	254,585.82	880,937.54	917,135.61
Over/(Under) Recovery	46,160.33	15,874.13	19,519.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	234,868.91	889,309.72	889,309.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	46,160.33	15,874.13	19,519.35
Total Projected Indirect 2026-2027 (Numerator)	188,708.58	873,435.59	869,790.37
Direct Costs	7,407,540.75	6,753,099.94	6,753,099.94
Rate for 2026-2027 **	2.55*	12.93*	12.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32080
Form R0418

*** Final ***

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	180,886.02	688,506.47	688,506.47
2022-2023 Fixed Carry Forward	21,391.98	66,281.21	66,344.65
Total Indirect Costs	159,494.04	622,225.26	622,161.82
2022-2023 Direct Costs	6,124,137.74	5,616,517.29	5,616,517.29
2024-2025 Rate	2.60*	11.08*	11.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,212,524.05	5,591,574.62	5,591,574.62
Indirect costs based on rate ** multiplied by actual direct costs	161,525.63	619,546.47	619,546.47
2024-2025 Actual Indirect Costs	206,649.69	827,599.12	827,599.12
2022-2023 Fixed Carry Forward	21,391.98	66,281.21	66,344.65
Total Indirect Costs	185,257.71	761,317.91	761,254.47
Over/(Under) Recovery	-23,732.08	-141,771.44	-141,708.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	206,649.69	827,599.12	827,599.12
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-23,732.08	-141,771.44	-141,708.00
Total Projected Indirect 2026-2027 (Numerator)	230,381.77	969,370.56	969,307.12
Direct Costs	6,212,524.05	5,591,574.62	5,591,574.62
Rate for 2026-2027 **	3.71*	17.34*	17.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32090
Form R0418

*** Final ***

Owendale-Gagetown Area School District
7166 E MAIN ST
OWENDALE, MI 48754

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	84,921.83	266,864.92	266,864.92
2022-2023 Fixed Carry Forward	-25,213.52	-29,704.68	-29,646.70
Total Indirect Costs	110,135.35	296,569.60	296,511.62
2022-2023 Direct Costs	2,254,635.42	2,072,692.33	2,072,692.33
2024-2025 Rate	4.88*	14.31*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,309,211.03	2,103,684.60	2,103,684.60
Indirect costs based on rate ** multiplied by actual direct costs	112,689.50	301,037.27	301,037.27
2024-2025 Actual Indirect Costs	96,862.73	302,389.16	302,389.16
2022-2023 Fixed Carry Forward	-25,213.52	-29,704.68	-29,646.70
Total Indirect Costs	122,076.25	332,093.84	332,035.86
Over/(Under) Recovery	-9,386.75	-21,085.53	-20,998.56

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	96,862.73	302,389.16	302,389.16
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-9,386.75	-21,085.53	-20,998.56
Total Projected Indirect 2026-2027 (Numerator)	106,249.48	323,474.69	323,387.72
Direct Costs	2,309,211.03	2,103,684.60	2,103,684.60
Rate for 2026-2027 **	4.60*	15.38*	15.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32170
Form R0418

*** Final ***

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	317,179.65	975,887.77	975,887.77
2022-2023 Fixed Carry Forward	-35,990.43	-188,976.30	-188,976.30
Total Indirect Costs	353,170.08	1,164,864.07	1,164,864.07
2022-2023 Direct Costs	8,672,305.81	8,013,597.69	8,013,597.69
2024-2025 Rate	4.07*	14.54*	14.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,019,976.58	8,353,274.63	8,353,274.63
Indirect costs based on rate ** multiplied by actual direct costs	367,113.05	1,214,566.13	1,214,566.13
2024-2025 Actual Indirect Costs	337,375.60	1,004,077.55	1,004,077.55
2022-2023 Fixed Carry Forward	-35,990.43	-188,976.30	-188,976.30
Total Indirect Costs	373,366.03	1,193,053.85	1,193,053.85
Over/(Under) Recovery	-6,252.98	21,512.28	21,512.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	337,375.60	1,004,077.55	1,004,077.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,252.98	21,512.28	21,512.28
Total Projected Indirect 2026-2027 (Numerator)	343,628.58	982,565.27	982,565.27
Direct Costs	9,019,976.58	8,353,274.63	8,353,274.63
Rate for 2026-2027 **	3.81*	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 2026-2027 Indirect Cost Rates
School District 32260
Form R0418

*** Final ***

Colfax Township S/D #1F
1509 N VAN DYKE RD
BAD AXE, MI 48413

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,098.00	28,923.43	28,923.43
2022-2023 Fixed Carry Forward	769.57	8,034.41	7,849.18
Total Indirect Costs	8,328.43	20,889.02	21,074.25
2022-2023 Direct Costs	268,031.22	248,205.79	248,205.79
2024-2025 Rate	3.11*	8.42*	8.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	286,918.25	259,835.97	259,835.97
Indirect costs based on rate ** multiplied by actual direct costs	8,923.16	21,878.19	22,060.07
2024-2025 Actual Indirect Costs	11,022.00	38,104.28	38,104.28
2022-2023 Fixed Carry Forward	769.57	8,034.41	7,849.18
Total Indirect Costs	10,252.43	30,069.87	30,255.10
Over/(Under) Recovery	-1,329.27	-8,191.68	-8,195.03

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	11,022.00	38,104.28	38,104.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,329.27	-8,191.68	-8,195.03
Total Projected Indirect 2026-2027 (Numerator)	12,351.27	46,295.96	46,299.31
Direct Costs	286,918.25	259,835.97	259,835.97
Rate for 2026-2027 **	4.30*	17.82*	17.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32610
Form R0418

*** Final ***

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	13,461.55	64,139.80	64,139.80
2022-2023 Fixed Carry Forward	-3,412.72	-34,537.11	-34,537.11
Total Indirect Costs	16,874.27	98,676.91	98,676.91
2022-2023 Direct Costs	467,797.57	417,119.32	417,119.32
2024-2025 Rate	3.61*	23.66*	23.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	481,752.15	454,920.59	454,920.59
Indirect costs based on rate ** multiplied by actual direct costs	17,391.25	68,238.09	107,634.21
2024-2025 Actual Indirect Costs	18,441.00	45,272.56	45,272.56
2022-2023 Fixed Carry Forward	-3,412.72	-34,537.11	-34,537.11
Total Indirect Costs	21,853.72	79,809.67	79,809.67
Over/(Under) Recovery	-4,462.47	0.00	27,824.54

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	18,441.00	45,272.56	45,272.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-4,462.47	0.00	27,824.54
Total Projected Indirect 2026-2027 (Numerator)	22,903.47	45,272.56	17,448.02
Direct Costs	481,752.15	454,920.59	454,920.59
Rate for 2026-2027 **	4.75*	9.95*	3.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32620
Form R0418

*** Final ***

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,629.50	35,728.88	35,728.88
2022-2023 Fixed Carry Forward	1,149.01	-4,886.77	-4,882.84
Total Indirect Costs	8,480.49	40,615.65	40,611.72
2022-2023 Direct Costs	351,787.72	325,688.34	325,688.34
2024-2025 Rate	2.41*	12.47*	12.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	403,057.95	360,227.57	360,227.57
Indirect costs based on rate ** multiplied by actual direct costs	9,713.70	44,920.38	44,920.38
2024-2025 Actual Indirect Costs	12,007.00	54,837.38	54,837.38
2022-2023 Fixed Carry Forward	1,149.01	-4,886.77	-4,882.84
Total Indirect Costs	10,857.99	59,724.15	59,720.22
Over/(Under) Recovery	-1,144.29	-14,803.77	-14,799.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	12,007.00	54,837.38	54,837.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,144.29	-14,803.77	-14,799.84
Total Projected Indirect 2026-2027 (Numerator)	13,151.29	69,641.15	69,637.22
Direct Costs	403,057.95	360,227.57	360,227.57
Rate for 2026-2027 **	3.26*	19.33*	19.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 32650
Form R0418

*** Final ***

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	14,206.82	36,084.74	36,084.74
2022-2023 Fixed Carry Forward	-3,882.10	-8,275.44	-8,357.71
Total Indirect Costs	18,088.92	44,360.18	44,442.45
2022-2023 Direct Costs	281,821.30	259,943.38	259,943.38
2024-2025 Rate	6.42*	17.07*	17.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	315,399.13	293,110.31	293,110.31
Indirect costs based on rate ** multiplied by actual direct costs	20,248.62	43,966.55	50,121.86
2024-2025 Actual Indirect Costs	17,448.51	39,737.33	39,737.33
2022-2023 Fixed Carry Forward	-3,882.10	-8,275.44	-8,357.71
Total Indirect Costs	21,330.61	48,012.77	48,095.04
Over/(Under) Recovery	-1,081.99	-2.32	1,918.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	17,448.51	39,737.33	39,737.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,081.99	-2.32	1,918.38
Total Projected Indirect 2026-2027 (Numerator)	18,530.50	39,739.65	37,818.95
Direct Costs	315,399.13	293,110.31	293,110.31
Rate for 2026-2027 **	5.88*	13.56*	12.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33000
Form R0418

*** Final ***

Ingham ISD
2630 W HOWELL RD
MASON, MI 48854

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	8,143,485.39	10,266,726.91	10,266,726.91
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,143,485.39	10,266,726.91	10,266,726.91
2022-2023 Direct Costs	48,579,022.84	46,818,402.27	46,818,402.27
2024-2025 Rate	16.76*	21.93*	21.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	71,231,899.86	69,233,360.94	69,233,360.94
Indirect costs based on rate ** multiplied by actual direct costs	10,684,784.98	10,385,004.14	15,182,876.05
2024-2025 Actual Indirect Costs	10,208,995.80	12,967,434.26	12,967,434.26
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,208,995.80	12,967,434.26	12,967,434.26
Over/(Under) Recovery	0.00	0.00	2,215,441.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	10,208,995.80	12,967,434.26	12,967,434.26
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	2,215,441.79
Total Projected Indirect 2026-2027 (Numerator)	10,208,995.80	12,967,434.26	10,751,992.47
Direct Costs	71,231,899.86	69,233,360.94	69,233,360.94
Rate for 2026-2027 **	14.33*	18.73*	15.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33010
Form R0418

*** Final ***

East Lansing School District
6160 TOWAR AVE
EAST LANSING, MI 48823

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,266,124.20	5,648,300.69	5,648,300.69
2022-2023 Fixed Carry Forward	-134,898.11	-1,276,832.46	-1,272,957.18
Total Indirect Costs	1,401,022.31	6,925,133.15	6,921,257.87
2022-2023 Direct Costs	51,851,505.49	47,293,234.53	47,293,234.53
2024-2025 Rate	2.70*	14.64*	14.63**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	57,518,274.69	50,932,633.33	50,932,633.33
Indirect costs based on rate ** multiplied by actual direct costs	1,552,993.42	7,456,537.52	7,451,444.26
2024-2025 Actual Indirect Costs	1,800,788.77	8,202,234.29	8,202,234.29
2022-2023 Fixed Carry Forward	-134,898.11	-1,276,832.46	-1,272,957.18
Total Indirect Costs	1,935,686.88	9,479,066.75	9,475,191.47
Over/(Under) Recovery	-382,693.46	-2,022,529.23	-2,023,747.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,800,788.77	8,202,234.29	8,202,234.29
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-382,693.46	-2,022,529.23	-2,023,747.21
Total Projected Indirect 2026-2027 (Numerator)	2,183,482.23	10,224,763.52	10,225,981.50
Direct Costs	57,518,274.69	50,932,633.33	50,932,633.33
Rate for 2026-2027 **	3.80*	20.08*	20.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33020
Form R0418

*** Final ***

Lansing Public School District
519 W KALAMAZOO ST
LANSING, MI 48933

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	7,268,700.18	15,807,726.56	15,807,726.56
2022-2023 Fixed Carry Forward	416,994.99	5,156,111.00	4,748,644.69
Total Indirect Costs	6,851,705.19	10,651,615.56	11,059,081.87
2022-2023 Direct Costs	158,714,480.32	152,909,099.60	152,909,099.60
2024-2025 Rate	4.32*	6.97*	7.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	169,713,586.05	162,649,002.55	162,649,002.55
Indirect costs based on rate ** multiplied by actual direct costs	7,331,626.92	11,336,635.48	11,759,522.88
2024-2025 Actual Indirect Costs	9,131,640.50	26,683,988.25	26,683,988.25
2022-2023 Fixed Carry Forward	416,994.99	5,156,111.00	4,748,644.69
Total Indirect Costs	8,714,645.51	21,527,877.25	21,935,343.56
Over/(Under) Recovery	-1,383,018.59	-10,191,241.77	-10,175,820.68

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	9,131,640.50	26,683,988.25	26,683,988.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,383,018.59	-10,191,241.77	-10,175,820.68
Total Projected Indirect 2026-2027 (Numerator)	10,514,659.09	36,875,230.02	36,859,808.93
Direct Costs	169,713,586.05	162,649,002.55	162,649,002.55
Rate for 2026-2027 **	6.20*	22.67*	22.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33040
Form R0418

*** Final ***

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	259,421.40	1,144,346.92	1,144,346.92
2022-2023 Fixed Carry Forward	14,418.55	96,479.59	85,087.08
Total Indirect Costs	245,002.85	1,047,867.33	1,059,259.84
2022-2023 Direct Costs	9,678,876.66	8,793,951.14	8,793,951.14
2024-2025 Rate	2.53*	11.92*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,056,002.81	8,964,230.99	8,964,230.99
Indirect costs based on rate ** multiplied by actual direct costs	254,416.87	1,068,536.33	1,080,189.83
2024-2025 Actual Indirect Costs	382,736.22	1,474,508.04	1,474,508.04
2022-2023 Fixed Carry Forward	14,418.55	96,479.59	85,087.08
Total Indirect Costs	368,317.67	1,378,028.45	1,389,420.96
Over/(Under) Recovery	-113,900.80	-309,492.12	-309,231.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	382,736.22	1,474,508.04	1,474,508.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-113,900.80	-309,492.12	-309,231.13
Total Projected Indirect 2026-2027 (Numerator)	496,637.02	1,784,000.16	1,783,739.17
Direct Costs	10,056,002.81	8,964,230.99	8,964,230.99
Rate for 2026-2027 **	4.94*	19.90*	19.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33060
Form R0418

*** Final ***

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	957,841.41	4,066,278.96	4,066,278.96
2022-2023 Fixed Carry Forward	421,232.42	0.00	1,600,851.33
Total Indirect Costs	536,608.99	4,066,278.96	2,465,427.63
2022-2023 Direct Costs	38,379,198.11	35,270,760.56	35,270,760.56
2024-2025 Rate	1.40*	11.53*	6.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	39,117,598.02	35,389,755.59	35,389,755.59
Indirect costs based on rate ** multiplied by actual direct costs	547,646.37	4,080,438.82	2,473,743.92
2024-2025 Actual Indirect Costs	1,176,006.94	4,903,849.37	4,903,849.37
2022-2023 Fixed Carry Forward	421,232.42	0.00	1,600,851.33
Total Indirect Costs	754,774.52	4,903,849.37	3,302,998.04
Over/(Under) Recovery	-207,128.15	-823,410.55	-829,254.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,176,006.94	4,903,849.37	4,903,849.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-207,128.15	-823,410.55	-829,254.12
Total Projected Indirect 2026-2027 (Numerator)	1,383,135.09	5,727,259.92	5,733,103.49
Direct Costs	39,117,598.02	35,389,755.59	35,389,755.59
Rate for 2026-2027 **	3.54*	16.18*	16.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33070
Form R0418

*** Final ***

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,325,762.32	7,787,670.18	7,787,670.18
2022-2023 Fixed Carry Forward	-182,980.02	-631,944.57	-631,891.02
Total Indirect Costs	2,508,742.34	8,419,614.75	8,419,561.20
2022-2023 Direct Costs	70,100,230.85	65,429,465.55	65,429,465.55
2024-2025 Rate	3.58*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	73,500,717.85	67,569,363.82	67,569,363.82
Indirect costs based on rate ** multiplied by actual direct costs	2,631,325.70	8,696,177.12	8,696,177.12
2024-2025 Actual Indirect Costs	2,402,636.38	9,273,093.41	9,273,093.41
2022-2023 Fixed Carry Forward	-182,980.02	-631,944.57	-631,891.02
Total Indirect Costs	2,585,616.40	9,905,037.98	9,904,984.43
Over/(Under) Recovery	45,709.30	-1,208,860.86	-1,208,807.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,402,636.38	9,273,093.41	9,273,093.41
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	45,709.30	-1,208,860.86	-1,208,807.31
Total Projected Indirect 2026-2027 (Numerator)	2,356,927.08	10,481,954.27	10,481,900.72
Direct Costs	73,500,717.85	67,569,363.82	67,569,363.82
Rate for 2026-2027 **	3.21*	15.51*	15.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33100
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*** Final ***

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	398,349.74	1,542,345.15	1,542,345.15
2022-2023 Fixed Carry Forward	-19,091.58	-109,010.20	-108,984.65
Total Indirect Costs	417,441.32	1,651,355.35	1,651,329.80
2022-2023 Direct Costs	13,977,625.09	12,833,629.68	12,833,629.68
2024-2025 Rate	2.99*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,554,063.41	14,093,118.46	14,093,118.46
Indirect costs based on rate ** multiplied by actual direct costs	465,066.50	1,813,784.35	1,813,784.35
2024-2025 Actual Indirect Costs	501,453.55	1,962,398.50	1,962,398.50
2022-2023 Fixed Carry Forward	-19,091.58	-109,010.20	-108,984.65
Total Indirect Costs	520,545.13	2,071,408.70	2,071,383.15
Over/(Under) Recovery	-55,478.63	-257,624.35	-257,598.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	501,453.55	1,962,398.50	1,962,398.50
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-55,478.63	-257,624.35	-257,598.80
Total Projected Indirect 2026-2027 (Numerator)	556,932.18	2,220,022.85	2,219,997.30
Direct Costs	15,554,063.41	14,093,118.46	14,093,118.46
Rate for 2026-2027 **	3.58*	15.75*	15.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33130
Form R0418

*** Final ***

Mason Public Schools (Ingham)
201 W ASH ST
MASON, MI 48854

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,382,750.22	5,333,198.34	5,333,198.34
2022-2023 Fixed Carry Forward	-161,780.36	-648,312.42	-645,867.09
Total Indirect Costs	1,544,530.58	5,981,510.76	5,979,065.43
2022-2023 Direct Costs	41,548,268.05	37,412,256.00	37,412,256.00
2024-2025 Rate	3.72*	15.99*	15.98**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	46,240,826.54	41,563,775.21	41,563,775.21
Indirect costs based on rate ** multiplied by actual direct costs	1,720,158.75	6,234,566.28	6,641,891.28
2024-2025 Actual Indirect Costs	1,703,852.19	6,154,957.66	6,154,957.66
2022-2023 Fixed Carry Forward	-161,780.36	-648,312.42	-645,867.09
Total Indirect Costs	1,865,632.55	6,803,270.08	6,800,824.75
Over/(Under) Recovery	-145,473.80	0.00	-158,933.47

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,703,852.19	6,154,957.66	6,154,957.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-145,473.80	0.00	-158,933.47
Total Projected Indirect 2026-2027 (Numerator)	1,849,325.99	6,154,957.66	6,313,891.13
Direct Costs	46,240,826.54	41,563,775.21	41,563,775.21
Rate for 2026-2027 **	4.00*	14.81*	15.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33170
Form R0418

*** Final ***

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,502,910.68	8,023,656.14	8,023,656.14
2022-2023 Fixed Carry Forward	-572,273.11	-1,464,803.87	-1,466,399.22
Total Indirect Costs	3,075,183.79	9,488,460.01	9,490,055.36
2022-2023 Direct Costs	61,102,547.53	56,501,521.77	56,501,521.77
2024-2025 Rate	5.03*	16.79*	16.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	67,750,847.75	61,779,205.38	61,779,205.38
Indirect costs based on rate ** multiplied by actual direct costs	3,407,867.64	9,266,880.81	10,378,906.50
2024-2025 Actual Indirect Costs	3,011,795.40	10,038,810.18	10,038,810.18
2022-2023 Fixed Carry Forward	-572,273.11	-1,464,803.87	-1,466,399.22
Total Indirect Costs	3,584,068.51	11,503,614.05	11,505,209.40
Over/(Under) Recovery	-176,200.87	0.00	-1,126,302.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,011,795.40	10,038,810.18	10,038,810.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-176,200.87	0.00	-1,126,302.90
Total Projected Indirect 2026-2027 (Numerator)	3,187,996.27	10,038,810.18	11,165,113.08
Direct Costs	67,750,847.75	61,779,205.38	61,779,205.38
Rate for 2026-2027 **	4.71*	16.25*	18.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33200
Form R0418

*** Final ***

Stockbridge Community Schools
100 Price Ave Ste A
STOCKBRIDGE, MI 49285

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	384,981.84	1,755,817.27	1,755,817.27
2022-2023 Fixed Carry Forward	30,467.44	-37,186.21	-37,292.36
Total Indirect Costs	354,514.40	1,793,003.48	1,793,109.63
2022-2023 Direct Costs	16,109,856.92	14,782,681.34	14,782,681.34
2024-2025 Rate	2.20*	12.13*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,497,827.84	16,021,173.94	16,021,173.94
Indirect costs based on rate ** multiplied by actual direct costs	384,952.21	1,943,368.40	1,943,368.40
2024-2025 Actual Indirect Costs	395,295.86	1,871,949.76	1,871,949.76
2022-2023 Fixed Carry Forward	30,467.44	-37,186.21	-37,292.36
Total Indirect Costs	364,828.42	1,909,135.97	1,909,242.12
Over/(Under) Recovery	20,123.79	34,232.43	34,126.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	395,295.86	1,871,949.76	1,871,949.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	20,123.79	34,232.43	34,126.28
Total Projected Indirect 2026-2027 (Numerator)	375,172.07	1,837,717.33	1,837,823.48
Direct Costs	17,497,827.84	16,021,173.94	16,021,173.94
Rate for 2026-2027 **	2.14*	11.47*	11.47**

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

Michigan Department of Education
Carry Forward Calculation
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School District 33215
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*** Final ***

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,847,072.83	4,488,349.24	4,488,349.24
2022-2023 Fixed Carry Forward	208,440.35	660,042.91	420,690.17
Total Indirect Costs	1,638,632.48	3,828,306.33	4,067,659.07
2022-2023 Direct Costs	41,852,183.88	39,210,907.47	39,210,907.47
2024-2025 Rate	3.92*	9.76*	10.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	45,408,189.43	41,471,459.37	41,471,459.37
Indirect costs based on rate ** multiplied by actual direct costs	1,780,001.03	4,047,614.43	4,300,590.34
2024-2025 Actual Indirect Costs	2,312,960.51	6,249,690.57	6,249,690.57
2022-2023 Fixed Carry Forward	208,440.35	660,042.91	420,690.17
Total Indirect Costs	2,104,520.16	5,589,647.66	5,829,000.40
Over/(Under) Recovery	-324,519.13	-1,542,033.23	-1,528,410.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,312,960.51	6,249,690.57	6,249,690.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-324,519.13	-1,542,033.23	-1,528,410.06
Total Projected Indirect 2026-2027 (Numerator)	2,637,479.64	7,791,723.80	7,778,100.63
Direct Costs	45,408,189.43	41,471,459.37	41,471,459.37
Rate for 2026-2027 **	5.81*	18.79*	18.76**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Webberville Community Schools
309 E GRAND RIVER RD
WEBBERVILLE, MI 48892

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	225,621.18	914,853.69	914,853.69
2022-2023 Fixed Carry Forward	898.36	0.00	22,448.31
Total Indirect Costs	224,722.82	914,853.69	892,405.38
2022-2023 Direct Costs	6,257,165.81	5,567,933.30	5,567,933.30
2024-2025 Rate	3.59*	16.43*	16.03**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,116,426.92	6,236,793.76	6,236,793.76
Indirect costs based on rate ** multiplied by actual direct costs	255,479.73	935,519.06	999,758.04
2024-2025 Actual Indirect Costs	304,778.41	1,184,411.57	1,184,411.57
2022-2023 Fixed Carry Forward	898.36	0.00	22,448.31
Total Indirect Costs	303,880.05	1,184,411.57	1,161,963.26
Over/(Under) Recovery	-48,400.32	0.00	-162,205.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	304,778.41	1,184,411.57	1,184,411.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-48,400.32	0.00	-162,205.22
Total Projected Indirect 2026-2027 (Numerator)	353,178.73	1,184,411.57	1,346,616.79
Direct Costs	7,116,426.92	6,236,793.76	6,236,793.76
Rate for 2026-2027 **	4.96*	18.99*	21.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	491,999.93	2,997,694.33	2,997,694.33
2022-2023 Fixed Carry Forward	-92,492.10	-679,449.24	-679,439.91
Total Indirect Costs	584,492.03	3,677,143.57	3,677,134.24
2022-2023 Direct Costs	24,186,071.84	21,680,377.44	21,680,377.44
2024-2025 Rate	2.42*	16.96*	16.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,458,805.99	23,608,943.40	23,608,943.40
Indirect costs based on rate ** multiplied by actual direct costs	640,303.10	3,541,341.51	4,004,076.80
2024-2025 Actual Indirect Costs	826,526.58	3,676,389.17	3,676,389.17
2022-2023 Fixed Carry Forward	-92,492.10	-679,449.24	-679,439.91
Total Indirect Costs	919,018.68	4,355,838.41	4,355,829.08
Over/(Under) Recovery	-278,715.58	0.00	-351,752.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	826,526.58	3,676,389.17	3,676,389.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-278,715.58	0.00	-351,752.28
Total Projected Indirect 2026-2027 (Numerator)	1,105,242.16	3,676,389.17	4,028,141.45
Direct Costs	26,458,805.99	23,608,943.40	23,608,943.40
Rate for 2026-2027 **	4.18*	15.57*	17.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33901
Form R0418

*** Final ***

Cole Academy
1915 W MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	252,861.09	448,723.59	448,723.59
2022-2023 Fixed Carry Forward	-72,453.71	-76,338.19	-40,946.57
Total Indirect Costs	325,314.80	525,061.78	489,670.16
2022-2023 Direct Costs	3,317,282.48	3,121,419.98	3,121,419.98
2024-2025 Rate	9.81*	16.82*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,275,591.33	3,017,111.55	3,017,111.55
Indirect costs based on rate ** multiplied by actual direct costs	321,335.51	452,566.73	473,384.80
2024-2025 Actual Indirect Costs	340,190.45	598,670.23	598,670.23
2022-2023 Fixed Carry Forward	-72,453.71	-76,338.19	-40,946.57
Total Indirect Costs	412,644.16	675,008.42	639,616.80
Over/(Under) Recovery	-91,308.65	0.00	-128,090.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	340,190.45	598,670.23	598,670.23
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-91,308.65	0.00	-128,090.89
Total Projected Indirect 2026-2027 (Numerator)	431,499.10	598,670.23	726,761.12
Direct Costs	3,275,591.33	3,017,111.55	3,017,111.55
Rate for 2026-2027 **	13.17*	19.84*	24.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33904
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*** Final ***

Mid-Michigan Leadership Academy
730 W MAPLE ST
LANSING, MI 48906

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	132,451.00	690,138.00	690,138.00
2022-2023 Fixed Carry Forward	0.00	0.00	-115,199.10
Total Indirect Costs	132,451.00	690,138.00	805,337.10
2022-2023 Direct Costs	4,265,986.00	3,708,299.00	3,708,299.00
2024-2025 Rate	3.10*	18.61*	21.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,240,872.00	4,682,876.00	4,682,876.00
Indirect costs based on rate ** multiplied by actual direct costs	162,467.03	702,431.40	1,017,120.67
2024-2025 Actual Indirect Costs	148,808.00	706,804.00	706,804.00
2022-2023 Fixed Carry Forward	0.00	0.00	-115,199.10
Total Indirect Costs	148,808.00	706,804.00	822,003.10
Over/(Under) Recovery	13,659.03	0.00	195,117.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	148,808.00	706,804.00	706,804.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	13,659.03	0.00	195,117.57
Total Projected Indirect 2026-2027 (Numerator)	135,148.97	706,804.00	511,686.43
Direct Costs	5,240,872.00	4,682,876.00	4,682,876.00
Rate for 2026-2027 **	2.58*	15.09*	10.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33909
Form R0418

*** Final ***

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	242,794.00	1,642,386.00	1,642,386.00
2022-2023 Fixed Carry Forward	213,879.47	0.00	0.00
Total Indirect Costs	28,914.53	1,642,386.00	1,642,386.00
2022-2023 Direct Costs	6,931,591.00	5,531,999.00	5,531,999.00
2024-2025 Rate	0.42*	29.69*	29.69**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,139,745.00	6,714,593.00	6,714,593.00
Indirect costs based on rate ** multiplied by actual direct costs	34,186.93	1,007,188.95	1,678,648.25
2024-2025 Actual Indirect Costs	434,754.00	1,859,906.00	1,859,906.00
2022-2023 Fixed Carry Forward	213,879.47	0.00	0.00
Total Indirect Costs	220,874.53	1,859,906.00	1,859,906.00
Over/(Under) Recovery	-186,687.60	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	434,754.00	1,859,906.00	1,859,906.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-186,687.60	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	621,441.60	1,859,906.00	1,859,906.00
Direct Costs	8,139,745.00	6,714,593.00	6,714,593.00
Rate for 2026-2027 **	7.63*	27.70*	27.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33910
Form R0418

*** Final ***

Holly Park Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	181,270.00	1,446,766.00	1,446,766.00
2022-2023 Fixed Carry Forward	2,336.93	0.00	0.00
Total Indirect Costs	178,933.07	1,446,766.00	1,446,766.00
2022-2023 Direct Costs	6,145,504.00	4,880,008.00	4,880,008.00
2024-2025 Rate	2.91*	29.65*	29.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,503,872.00	6,091,095.00	6,091,095.00
Indirect costs based on rate ** multiplied by actual direct costs	218,362.68	913,664.25	1,522,773.75
2024-2025 Actual Indirect Costs	221,117.00	1,633,894.00	1,633,894.00
2022-2023 Fixed Carry Forward	2,336.93	0.00	0.00
Total Indirect Costs	218,780.07	1,633,894.00	1,633,894.00
Over/(Under) Recovery	-417.39	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	221,117.00	1,633,894.00	1,633,894.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-417.39	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	221,534.39	1,633,894.00	1,633,894.00
Direct Costs	7,503,872.00	6,091,095.00	6,091,095.00
Rate for 2026-2027 **	2.95*	26.82*	26.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33911
Form R0418

*** Final ***

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,751,958.00	1,828,662.71	1,828,662.71
2022-2023 Fixed Carry Forward	330,581.12	0.00	572,364.49
Total Indirect Costs	1,421,376.88	1,828,662.71	1,256,298.22
2022-2023 Direct Costs	15,245,527.95	15,168,823.24	15,168,823.24
2024-2025 Rate	9.32*	12.06*	8.28**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,202,915.93	15,762,766.54	15,762,766.54
Indirect costs based on rate ** multiplied by actual direct costs	1,510,111.76	1,900,989.64	1,305,157.07
2024-2025 Actual Indirect Costs	1,682,051.24	2,122,200.63	2,122,200.63
2022-2023 Fixed Carry Forward	330,581.12	0.00	572,364.49
Total Indirect Costs	1,351,470.12	2,122,200.63	1,549,836.14
Over/(Under) Recovery	158,641.64	-221,210.99	-244,679.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,682,051.24	2,122,200.63	2,122,200.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	158,641.64	-221,210.99	-244,679.07
Total Projected Indirect 2026-2027 (Numerator)	1,523,409.60	2,343,411.62	2,366,879.70
Direct Costs	16,202,915.93	15,762,766.54	15,762,766.54
Rate for 2026-2027 **	9.40*	14.87*	15.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33914
Form R0418

*** Final ***

Great Lakes Learning Academy
2875 EYDE PKWY
EAST LANSING, MI 48823

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	17,722.07	244,404.44	244,404.44
2022-2023 Fixed Carry Forward	937,423.41	1,113,028.28	1,113,028.28
Total Indirect Costs	-919,701.34	-868,623.84	-868,623.84
2022-2023 Direct Costs	12,049,533.35	11,822,850.98	11,822,850.98
2024-2025 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,040,995.19	9,040,995.19	9,040,995.19
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	2,777,536.85	2,777,536.85	2,777,536.85
2022-2023 Fixed Carry Forward	937,423.41	1,113,028.28	1,113,028.28
Total Indirect Costs	1,840,113.44	1,664,508.57	1,664,508.57
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,777,536.85	2,777,536.85	2,777,536.85
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	2,777,536.85	2,777,536.85	2,777,536.85
Direct Costs	9,040,995.19	9,040,995.19	9,040,995.19
Rate for 2026-2027 **	30.72*	30.72*	30.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 33915
Form R0418

*** Final ***

Blended Learning Academies Credit Recovery High School
1754 E CLARK RD
LANSING, MI 48906

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	372,660.72	427,819.32	427,819.32
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	372,660.72	427,819.32	427,819.32
2022-2023 Direct Costs	1,257,317.63	1,202,159.03	1,202,159.03
2024-2025 Rate	29.64*	35.59*	35.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,463,977.47	1,379,651.72	1,379,651.72
Indirect costs based on rate ** multiplied by actual direct costs	219,596.62	206,947.76	344,912.93
2024-2025 Actual Indirect Costs	430,629.66	514,955.41	514,955.41
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	430,629.66	514,955.41	514,955.41
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	430,629.66	514,955.41	514,955.41
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	430,629.66	514,955.41	514,955.41
Direct Costs	1,463,977.47	1,379,651.72	1,379,651.72
Rate for 2026-2027 **	29.42*	37.33*	37.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 34000
Form R0418

*** Final ***

Ionia ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,798,392.83	2,803,966.25	2,803,966.25
2022-2023 Fixed Carry Forward	-177,070.69	-284,303.79	-284,303.79
Total Indirect Costs	1,975,463.52	3,088,270.04	3,088,270.04
2022-2023 Direct Costs	24,476,556.07	23,470,982.65	23,470,982.65
2024-2025 Rate	8.07*	13.16*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,354,700.46	25,107,153.17	25,107,153.17
Indirect costs based on rate ** multiplied by actual direct costs	2,126,824.33	3,304,101.36	3,304,101.36
2024-2025 Actual Indirect Costs	1,737,416.47	2,984,963.76	2,984,963.76
2022-2023 Fixed Carry Forward	-177,070.69	-284,303.79	-284,303.79
Total Indirect Costs	1,914,487.16	3,269,267.55	3,269,267.55
Over/(Under) Recovery	212,337.17	34,833.81	34,833.81

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,737,416.47	2,984,963.76	2,984,963.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	212,337.17	34,833.81	34,833.81
Total Projected Indirect 2026-2027 (Numerator)	1,525,079.30	2,950,129.95	2,950,129.95
Direct Costs	26,354,700.46	25,107,153.17	25,107,153.17
Rate for 2026-2027 **	5.79*	11.75*	11.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 34010
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*** Final ***

Ionia Public Schools
250 E TUTTLE RD
IONIA, MI 48846

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,108,037.44	3,907,218.93	3,907,218.93
2022-2023 Fixed Carry Forward	251,506.24	-132,278.98	-131,170.83
Total Indirect Costs	856,531.20	4,039,497.91	4,038,389.76
2022-2023 Direct Costs	32,198,798.23	29,399,616.74	29,399,616.74
2024-2025 Rate	2.66*	13.74*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,039,481.64	31,953,550.85	31,953,550.85
Indirect costs based on rate ** multiplied by actual direct costs	932,050.21	4,390,417.89	4,390,417.89
2024-2025 Actual Indirect Costs	1,478,236.87	4,564,167.66	4,564,167.66
2022-2023 Fixed Carry Forward	251,506.24	-132,278.98	-131,170.83
Total Indirect Costs	1,226,730.63	4,696,446.64	4,695,338.49
Over/(Under) Recovery	-294,680.42	-306,028.75	-304,920.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,478,236.87	4,564,167.66	4,564,167.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-294,680.42	-306,028.75	-304,920.60
Total Projected Indirect 2026-2027 (Numerator)	1,772,917.29	4,870,196.41	4,869,088.26
Direct Costs	35,039,481.64	31,953,550.85	31,953,550.85
Rate for 2026-2027 **	5.06*	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 2026-2027 Indirect Cost Rates
School District 34080
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*** Final ***

Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	992,526.95	2,998,252.70	2,998,252.70
2022-2023 Fixed Carry Forward	-119,838.13	-278,260.05	-278,167.18
Total Indirect Costs	1,112,365.08	3,276,512.75	3,276,419.88
2022-2023 Direct Costs	24,652,160.41	22,646,434.66	22,646,434.66
2024-2025 Rate	4.51*	14.47*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,435,642.29	23,441,698.71	23,441,698.71
Indirect costs based on rate ** multiplied by actual direct costs	1,147,147.47	3,392,013.80	3,392,013.80
2024-2025 Actual Indirect Costs	1,110,011.09	3,103,954.67	3,103,954.67
2022-2023 Fixed Carry Forward	-119,838.13	-278,260.05	-278,167.18
Total Indirect Costs	1,229,849.22	3,382,214.72	3,382,121.85
Over/(Under) Recovery	-82,701.75	9,799.08	9,891.95

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,110,011.09	3,103,954.67	3,103,954.67
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-82,701.75	9,799.08	9,891.95
Total Projected Indirect 2026-2027 (Numerator)	1,192,712.84	3,094,155.59	3,094,062.72
Direct Costs	25,435,642.29	23,441,698.71	23,441,698.71
Rate for 2026-2027 **	4.69*	13.20*	13.20**

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

Michigan Department of Education
Carry Forward Calculation
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School District 34090
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*** Final ***

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	664,167.55	2,261,583.63	2,261,583.63
2022-2023 Fixed Carry Forward	127,560.04	29,880.22	30,181.01
Total Indirect Costs	536,607.51	2,231,703.41	2,231,402.62
2022-2023 Direct Costs	20,230,333.36	18,632,917.28	18,632,917.28
2024-2025 Rate	2.65*	11.98*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,617,027.68	18,214,891.94	18,214,891.94
Indirect costs based on rate ** multiplied by actual direct costs	519,851.23	2,182,144.05	2,182,144.05
2024-2025 Actual Indirect Costs	942,308.85	2,701,892.07	2,701,892.07
2022-2023 Fixed Carry Forward	127,560.04	29,880.22	30,181.01
Total Indirect Costs	814,748.81	2,672,011.85	2,671,711.06
Over/(Under) Recovery	-294,897.58	-489,867.80	-489,567.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	942,308.85	2,701,892.07	2,701,892.07
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-294,897.58	-489,867.80	-489,567.01
Total Projected Indirect 2026-2027 (Numerator)	1,237,206.43	3,191,759.87	3,191,459.08
Direct Costs	19,617,027.68	18,214,891.94	18,214,891.94
Rate for 2026-2027 **	6.31*	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 2026-2027 Indirect Cost Rates
School District 34110
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*** Final ***

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	871,513.85	3,191,396.53	3,191,396.53
2022-2023 Fixed Carry Forward	-97,175.20	-458,566.20	-460,850.05
Total Indirect Costs	968,689.05	3,649,962.73	3,652,246.58
2022-2023 Direct Costs	26,169,963.66	23,850,080.98	23,850,080.98
2024-2025 Rate	3.70*	15.30*	15.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,272,108.60	25,838,343.32	25,838,343.32
Indirect costs based on rate ** multiplied by actual direct costs	1,046,068.02	3,875,751.50	3,955,850.36
2024-2025 Actual Indirect Costs	991,432.91	3,425,198.19	3,425,198.19
2022-2023 Fixed Carry Forward	-97,175.20	-458,566.20	-460,850.05
Total Indirect Costs	1,088,608.11	3,883,764.39	3,886,048.24
Over/(Under) Recovery	-42,540.09	0.00	69,802.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	991,432.91	3,425,198.19	3,425,198.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-42,540.09	0.00	69,802.12
Total Projected Indirect 2026-2027 (Numerator)	1,033,973.00	3,425,198.19	3,355,396.07
Direct Costs	28,272,108.60	25,838,343.32	25,838,343.32
Rate for 2026-2027 **	3.66*	13.26*	12.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 34120
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*** Final ***

Saranac Community Schools
225 PLEASANT ST
SARANAC, MI 48881

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	390,727.29	1,200,312.72	1,200,312.72
2022-2023 Fixed Carry Forward	-26,934.11	-54,015.77	-50,860.57
Total Indirect Costs	417,661.40	1,254,328.49	1,251,173.29
2022-2023 Direct Costs	10,169,319.72	9,482,455.81	9,482,455.81
2024-2025 Rate	4.11*	13.23*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,418,585.33	9,665,837.71	9,665,837.71
Indirect costs based on rate ** multiplied by actual direct costs	428,203.86	1,278,790.33	1,274,923.99
2024-2025 Actual Indirect Costs	416,106.32	1,312,269.79	1,312,269.79
2022-2023 Fixed Carry Forward	-26,934.11	-54,015.77	-50,860.57
Total Indirect Costs	443,040.43	1,366,285.56	1,363,130.36
Over/(Under) Recovery	-14,836.57	-87,495.23	-88,206.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	416,106.32	1,312,269.79	1,312,269.79
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-14,836.57	-87,495.23	-88,206.37
Total Projected Indirect 2026-2027 (Numerator)	430,942.89	1,399,765.02	1,400,476.16
Direct Costs	10,418,585.33	9,665,837.71	9,665,837.71
Rate for 2026-2027 **	4.14*	14.48*	14.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 34140
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*** Final ***

Berlin Township S/D #3
6679 S STATE RD
IONIA, MI 48846

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,547.76	28,950.34	28,950.34
2022-2023 Fixed Carry Forward	-958.48	-10,456.02	-10,136.71
Total Indirect Costs	10,506.24	39,406.36	39,087.05
2022-2023 Direct Costs	158,562.27	139,159.69	139,159.69
2024-2025 Rate	6.63*	28.32*	28.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	190,120.25	166,595.93	166,595.93
Indirect costs based on rate ** multiplied by actual direct costs	12,604.97	24,989.39	41,648.98
2024-2025 Actual Indirect Costs	15,297.26	38,821.58	38,821.58
2022-2023 Fixed Carry Forward	-958.48	-10,456.02	-10,136.71
Total Indirect Costs	16,255.74	49,277.60	48,958.29
Over/(Under) Recovery	-3,650.77	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	15,297.26	38,821.58	38,821.58
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-3,650.77	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	18,948.03	38,821.58	38,821.58
Direct Costs	190,120.25	166,595.93	166,595.93
Rate for 2026-2027 **	9.97*	23.30*	23.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 34340
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*** Final ***

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,828.32	32,816.32	32,816.32
2022-2023 Fixed Carry Forward	-327.14	-14,326.10	-14,326.10
Total Indirect Costs	10,155.46	47,142.42	47,142.42
2022-2023 Direct Costs	191,853.67	168,865.67	168,865.67
2024-2025 Rate	5.29*	27.92*	27.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	208,192.18	189,578.30	189,578.30
Indirect costs based on rate ** multiplied by actual direct costs	11,013.37	28,436.75	47,394.58
2024-2025 Actual Indirect Costs	16,210.44	34,824.32	34,824.32
2022-2023 Fixed Carry Forward	-327.14	-14,326.10	-14,326.10
Total Indirect Costs	16,537.58	49,150.42	49,150.42
Over/(Under) Recovery	-5,524.21	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	16,210.44	34,824.32	34,824.32
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,524.21	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	21,734.65	34,824.32	34,824.32
Direct Costs	208,192.18	189,578.30	189,578.30
Rate for 2026-2027 **	10.44*	18.37*	18.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 34360
Form R0418

*** Final ***

Ionia Township S/D #2
2120 N STATE RD
IONIA, MI 48846

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,450.42	51,833.33	51,833.33
2022-2023 Fixed Carry Forward	289.23	-27,736.05	-28,439.00
Total Indirect Costs	9,161.19	79,569.38	80,272.33
2022-2023 Direct Costs	247,117.62	204,734.71	204,734.71
2024-2025 Rate	3.71*	38.86*	39.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	288,314.50	268,350.66	268,350.66
Indirect costs based on rate ** multiplied by actual direct costs	10,696.47	40,252.60	67,087.67
2024-2025 Actual Indirect Costs	15,961.28	35,925.12	35,925.12
2022-2023 Fixed Carry Forward	289.23	-27,736.05	-28,439.00
Total Indirect Costs	15,672.05	63,661.17	64,364.12
Over/(Under) Recovery	-4,975.58	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	15,961.28	35,925.12	35,925.12
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-4,975.58	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	20,936.86	35,925.12	35,925.12
Direct Costs	288,314.50	268,350.66	268,350.66
Rate for 2026-2027 **	7.26*	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 2026-2027 Indirect Cost Rates
School District 35000
Form R0418

*** Final ***

Iosco RESA
27 N REMPERT RD
TAWAS CITY, MI 48763

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	365,327.97	750,691.59	750,691.59
2022-2023 Fixed Carry Forward	-27,305.90	-24,626.40	-24,626.40
Total Indirect Costs	392,633.87	775,317.99	775,317.99
2022-2023 Direct Costs	9,858,288.52	9,472,924.90	9,472,924.90
2024-2025 Rate	3.98*	8.18*	8.18**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,011,901.72	12,469,892.06	12,469,892.06
Indirect costs based on rate ** multiplied by actual direct costs	517,873.69	1,020,037.17	1,020,037.17
2024-2025 Actual Indirect Costs	461,192.96	1,003,202.62	1,003,202.62
2022-2023 Fixed Carry Forward	-27,305.90	-24,626.40	-24,626.40
Total Indirect Costs	488,498.86	1,027,829.02	1,027,829.02
Over/(Under) Recovery	29,374.83	-7,791.85	-7,791.85

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	461,192.96	1,003,202.62	1,003,202.62
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	29,374.83	-7,791.85	-7,791.85
Total Projected Indirect 2026-2027 (Numerator)	431,818.13	1,010,994.47	1,010,994.47
Direct Costs	13,011,901.72	12,469,892.06	12,469,892.06
Rate for 2026-2027 **	3.32*	8.11*	8.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 35010
Form R0418

*** Final ***

Oscoda Area Schools
P.O. Box 694
Oscoda, MI 48750

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	470,222.21	1,924,600.39	1,924,600.39
2022-2023 Fixed Carry Forward	52,342.80	-1,477.26	-1,695.73
Total Indirect Costs	417,879.41	1,926,077.65	1,926,296.12
2022-2023 Direct Costs	15,898,339.19	14,443,961.01	14,443,961.01
2024-2025 Rate	2.63*	13.33*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,810,792.81	15,400,940.85	15,400,940.85
Indirect costs based on rate ** multiplied by actual direct costs	442,123.85	2,052,945.42	2,054,485.51
2024-2025 Actual Indirect Costs	651,503.92	2,061,355.88	2,061,355.88
2022-2023 Fixed Carry Forward	52,342.80	-1,477.26	-1,695.73
Total Indirect Costs	599,161.12	2,062,833.14	2,063,051.61
Over/(Under) Recovery	-157,037.27	-9,887.72	-8,566.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	651,503.92	2,061,355.88	2,061,355.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-157,037.27	-9,887.72	-8,566.10
Total Projected Indirect 2026-2027 (Numerator)	808,541.19	2,071,243.60	2,069,921.98
Direct Costs	16,810,792.81	15,400,940.85	15,400,940.85
Rate for 2026-2027 **	4.81*	13.45*	13.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 35020
Form R0418

*** Final ***

Hale Area Schools
200 W MAIN ST
HALE, MI 48739

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	352,961.32	810,029.36	810,029.36
2022-2023 Fixed Carry Forward	-18,412.31	0.00	-43,263.18
Total Indirect Costs	371,373.63	810,029.36	853,292.54
2022-2023 Direct Costs	4,776,877.51	4,319,809.47	4,319,809.47
2024-2025 Rate	7.77*	18.75*	19.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,010,014.61	4,539,888.52	4,539,888.52
Indirect costs based on rate ** multiplied by actual direct costs	389,278.14	680,983.28	896,627.98
2024-2025 Actual Indirect Costs	385,739.82	855,865.91	855,865.91
2022-2023 Fixed Carry Forward	-18,412.31	0.00	-43,263.18
Total Indirect Costs	404,152.13	855,865.91	899,129.09
Over/(Under) Recovery	-14,873.99	0.00	-2,501.11

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	385,739.82	855,865.91	855,865.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-14,873.99	0.00	-2,501.11
Total Projected Indirect 2026-2027 (Numerator)	400,613.81	855,865.91	858,367.02
Direct Costs	5,010,014.61	4,539,888.52	4,539,888.52
Rate for 2026-2027 **	8.00*	18.85*	18.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 35030
Form R0418

*** Final ***

Tawas Area Schools
245 W M 55
TAWAS CITY, MI 48763

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	632,489.77	1,813,962.59	1,813,962.59
2022-2023 Fixed Carry Forward	70,570.30	0.00	47,318.05
Total Indirect Costs	561,919.47	1,813,962.59	1,766,644.54
2022-2023 Direct Costs	13,318,176.40	12,136,703.58	12,136,703.58
2024-2025 Rate	4.22*	14.95*	14.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,746,615.83	13,514,300.16	13,514,300.16
Indirect costs based on rate ** multiplied by actual direct costs	622,307.19	2,020,387.87	1,967,682.10
2024-2025 Actual Indirect Costs	762,081.32	1,994,396.99	1,994,396.99
2022-2023 Fixed Carry Forward	70,570.30	0.00	47,318.05
Total Indirect Costs	691,511.02	1,994,396.99	1,947,078.94
Over/(Under) Recovery	-69,203.83	25,990.88	20,603.16

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	762,081.32	1,994,396.99	1,994,396.99
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-69,203.83	25,990.88	20,603.16
Total Projected Indirect 2026-2027 (Numerator)	831,285.15	1,968,406.11	1,973,793.83
Direct Costs	14,746,615.83	13,514,300.16	13,514,300.16
Rate for 2026-2027 **	5.64*	14.57*	14.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 35040
Form R0418

*** Final ***

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	426,374.32	1,471,868.75	1,471,868.75
2022-2023 Fixed Carry Forward	270,791.80	0.00	-6,140.06
Total Indirect Costs	155,582.52	1,471,868.75	1,478,008.81
2022-2023 Direct Costs	9,655,780.03	8,610,285.60	8,610,285.60
2024-2025 Rate	1.61*	17.09*	17.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,488,645.63	8,514,456.35	8,514,456.35
Indirect costs based on rate ** multiplied by actual direct costs	152,767.19	1,277,168.45	1,461,932.16
2024-2025 Actual Indirect Costs	397,414.12	1,371,603.40	1,371,603.40
2022-2023 Fixed Carry Forward	270,791.80	0.00	-6,140.06
Total Indirect Costs	126,622.32	1,371,603.40	1,377,743.46
Over/(Under) Recovery	26,144.87	0.00	84,188.70

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	397,414.12	1,371,603.40	1,371,603.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	26,144.87	0.00	84,188.70
Total Projected Indirect 2026-2027 (Numerator)	371,269.25	1,371,603.40	1,287,414.70
Direct Costs	9,488,645.63	8,514,456.35	8,514,456.35
Rate for 2026-2027 **	3.91*	16.11*	15.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 35902
Form R0418

*** Final ***

Alternative Educational Academy of Iosco County
40 W M 55
TAWAS CITY, MI 48763

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	7,228.26	102,622.54	102,622.54
2022-2023 Fixed Carry Forward	6,870.31	11,597.21	10,852.13
Total Indirect Costs	357.95	91,025.33	91,770.41
2022-2023 Direct Costs	1,510,517.20	1,415,122.92	1,415,122.92
2024-2025 Rate	0.02*	6.43*	6.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,814,362.00	1,681,734.50	1,681,734.50
Indirect costs based on rate ** multiplied by actual direct costs	362.87	108,135.53	108,976.40
2024-2025 Actual Indirect Costs	108,540.72	241,168.22	241,168.22
2022-2023 Fixed Carry Forward	6,870.31	11,597.21	10,852.13
Total Indirect Costs	101,670.41	229,571.01	230,316.09
Over/(Under) Recovery	-101,307.54	-121,435.48	-121,339.69

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	108,540.72	241,168.22	241,168.22
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-101,307.54	-121,435.48	-121,339.69
Total Projected Indirect 2026-2027 (Numerator)	209,848.26	362,603.70	362,507.91
Direct Costs	1,814,362.00	1,681,734.50	1,681,734.50
Rate for 2026-2027 **	11.57*	21.56*	21.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 36015
Form R0418

*** Final ***

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	124,472.34	609,299.44	609,299.44
2022-2023 Fixed Carry Forward	5,447.26	11,375.73	11,398.39
Total Indirect Costs	119,025.08	597,923.71	597,901.05
2022-2023 Direct Costs	6,107,678.05	5,622,850.95	5,622,850.95
2024-2025 Rate	1.95*	10.63*	10.63**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,016,904.87	6,372,230.73	6,372,230.73
Indirect costs based on rate ** multiplied by actual direct costs	136,829.64	677,368.13	677,368.13
2024-2025 Actual Indirect Costs	193,590.05	838,264.19	838,264.19
2022-2023 Fixed Carry Forward	5,447.26	11,375.73	11,398.39
Total Indirect Costs	188,142.79	826,888.46	826,865.80
Over/(Under) Recovery	-51,313.15	-149,520.33	-149,497.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	193,590.05	838,264.19	838,264.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-51,313.15	-149,520.33	-149,497.67
Total Projected Indirect 2026-2027 (Numerator)	244,903.20	987,784.52	987,761.86
Direct Costs	7,016,904.87	6,372,230.73	6,372,230.73
Rate for 2026-2027 **	3.49*	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 2026-2027 Indirect Cost Rates
School District 36025
Form R0418

*** Final ***

West Iron County Public Schools
601 NICK BAUMGARTNER WAY
IRON RIVER, MI 49935

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	504,180.43	1,725,331.65	1,725,331.65
2022-2023 Fixed Carry Forward	-32,081.89	-410,646.37	-400,263.18
Total Indirect Costs	536,262.32	2,135,978.02	2,125,594.83
2022-2023 Direct Costs	10,472,982.91	9,251,831.69	9,251,831.69
2024-2025 Rate	5.12*	23.09*	22.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,988,573.59	9,823,081.52	9,823,081.52
Indirect costs based on rate ** multiplied by actual direct costs	562,614.97	1,473,462.23	2,256,361.83
2024-2025 Actual Indirect Costs	517,558.62	1,683,050.69	1,683,050.69
2022-2023 Fixed Carry Forward	-32,081.89	-410,646.37	-400,263.18
Total Indirect Costs	549,640.51	2,093,697.06	2,083,313.87
Over/(Under) Recovery	12,974.46	0.00	173,047.96

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	517,558.62	1,683,050.69	1,683,050.69
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	12,974.46	0.00	173,047.96
Total Projected Indirect 2026-2027 (Numerator)	504,584.16	1,683,050.69	1,510,002.73
Direct Costs	10,988,573.59	9,823,081.52	9,823,081.52
Rate for 2026-2027 **	4.59*	17.13*	15.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 37010
Form R0418

*** Final ***

Mt. Pleasant City School District
720 N KINNEY AVE
MOUNT PLEASANT, MI 48858

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,525,787.47	5,260,172.60	5,260,172.60
2022-2023 Fixed Carry Forward	37,148.71	-374,524.43	-378,332.28
Total Indirect Costs	1,488,638.76	5,634,697.03	5,638,504.88
2022-2023 Direct Costs	48,783,891.59	44,840,198.53	44,840,198.53
2024-2025 Rate	3.05*	12.57*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	56,133,717.97	51,720,783.97	51,720,783.97
Indirect costs based on rate ** multiplied by actual direct costs	1,712,078.40	6,501,302.55	6,501,302.55
2024-2025 Actual Indirect Costs	1,716,911.31	5,907,517.47	5,907,517.47
2022-2023 Fixed Carry Forward	37,148.71	-374,524.43	-378,332.28
Total Indirect Costs	1,679,762.60	6,282,041.90	6,285,849.75
Over/(Under) Recovery	32,315.80	219,260.65	215,452.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,716,911.31	5,907,517.47	5,907,517.47
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	32,315.80	219,260.65	215,452.80
Total Projected Indirect 2026-2027 (Numerator)	1,684,595.51	5,688,256.82	5,692,064.67
Direct Costs	56,133,717.97	51,720,783.97	51,720,783.97
Rate for 2026-2027 **	3.00*	11.00*	11.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 37040
Form R0418

*** Final ***

Beal City Public Schools
3180 W BEAL CITY RD
MT PLEASANT, MI 48858

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	307,122.79	935,273.05	935,273.05
2022-2023 Fixed Carry Forward	-13,004.26	-70,209.16	-70,570.91
Total Indirect Costs	320,127.05	1,005,482.21	1,005,843.96
2022-2023 Direct Costs	7,982,570.53	7,354,420.27	7,354,420.27
2024-2025 Rate	4.01*	13.67*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,084,139.53	8,371,597.29	8,371,597.29
Indirect costs based on rate ** multiplied by actual direct costs	364,274.00	1,144,397.35	1,145,234.51
2024-2025 Actual Indirect Costs	363,131.72	1,075,673.96	1,075,673.96
2022-2023 Fixed Carry Forward	-13,004.26	-70,209.16	-70,570.91
Total Indirect Costs	376,135.98	1,145,883.12	1,146,244.87
Over/(Under) Recovery	-11,861.98	-1,485.77	-1,010.36

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	363,131.72	1,075,673.96	1,075,673.96
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-11,861.98	-1,485.77	-1,010.36
Total Projected Indirect 2026-2027 (Numerator)	374,993.70	1,077,159.73	1,076,684.32
Direct Costs	9,084,139.53	8,371,597.29	8,371,597.29
Rate for 2026-2027 **	4.13*	12.87*	12.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 37060
Form R0418

*** Final ***

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	724,841.69	2,784,366.37	2,784,366.37
2022-2023 Fixed Carry Forward	-45,934.49	0.00	186,984.65
Total Indirect Costs	770,776.18	2,784,366.37	2,597,381.72
2022-2023 Direct Costs	21,784,798.89	19,725,274.21	19,725,274.21
2024-2025 Rate	3.54*	14.12*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,001,949.64	22,704,874.95	22,704,874.95
Indirect costs based on rate ** multiplied by actual direct costs	885,069.02	3,205,928.34	2,990,232.03
2024-2025 Actual Indirect Costs	937,766.62	3,234,841.31	3,234,841.31
2022-2023 Fixed Carry Forward	-45,934.49	0.00	186,984.65
Total Indirect Costs	983,701.11	3,234,841.31	3,047,856.66
Over/(Under) Recovery	-98,632.09	-28,912.97	-57,624.63

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	937,766.62	3,234,841.31	3,234,841.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-98,632.09	-28,912.97	-57,624.63
Total Projected Indirect 2026-2027 (Numerator)	1,036,398.71	3,263,754.28	3,292,465.94
Direct Costs	25,001,949.64	22,704,874.95	22,704,874.95
Rate for 2026-2027 **	4.15*	14.37*	14.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 37900
Form R0418

*** Final ***

Flextech High School Shepherd
380 W BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,795.00	23,327.00	23,327.00
2022-2023 Fixed Carry Forward	1,578.06	5,425.28	5,425.28
Total Indirect Costs	2,216.94	17,901.72	17,901.72
2022-2023 Direct Costs	879,704.00	860,172.00	860,172.00
2024-2025 Rate	0.25*	2.08*	2.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	921,141.00	887,302.00	887,302.00
Indirect costs based on rate ** multiplied by actual direct costs	2,302.85	18,455.88	18,455.88
2024-2025 Actual Indirect Costs	11,072.00	44,911.00	44,911.00
2022-2023 Fixed Carry Forward	1,578.06	5,425.28	5,425.28
Total Indirect Costs	9,493.94	39,485.72	39,485.72
Over/(Under) Recovery	-7,191.09	-21,029.84	-21,029.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	11,072.00	44,911.00	44,911.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,191.09	-21,029.84	-21,029.84
Total Projected Indirect 2026-2027 (Numerator)	18,263.09	65,940.84	65,940.84
Direct Costs	921,141.00	887,302.00	887,302.00
Rate for 2026-2027 **	1.98*	7.43*	7.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 37901
Form R0418

*** Final ***

Renaissance Public School Academy
2797 S ISABELLA RD
MOUNT PLEASANT, MI 48858

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	62,604.00	338,146.00	338,146.00
2022-2023 Fixed Carry Forward	-2,319.18	165,454.40	165,454.40
Total Indirect Costs	64,923.18	172,691.60	172,691.60
2022-2023 Direct Costs	4,548,333.00	4,272,791.00	4,272,791.00
2024-2025 Rate	1.43*	4.04*	4.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,357,312.00	5,006,333.00	5,006,333.00
Indirect costs based on rate ** multiplied by actual direct costs	76,609.56	202,255.85	202,255.85
2024-2025 Actual Indirect Costs	86,452.00	437,431.00	437,431.00
2022-2023 Fixed Carry Forward	-2,319.18	165,454.40	165,454.40
Total Indirect Costs	88,771.18	271,976.60	271,976.60
Over/(Under) Recovery	-12,161.62	-69,720.75	-69,720.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	86,452.00	437,431.00	437,431.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-12,161.62	-69,720.75	-69,720.75
Total Projected Indirect 2026-2027 (Numerator)	98,613.62	507,151.75	507,151.75
Direct Costs	5,357,312.00	5,006,333.00	5,006,333.00
Rate for 2026-2027 **	1.84*	10.13*	10.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38000
Form R0418

*** Final ***

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,888,579.91	13,145,433.98	13,145,433.98
2022-2023 Fixed Carry Forward	0.00	0.00	-202,429.93
Total Indirect Costs	9,888,579.91	13,145,433.98	13,347,863.91
2022-2023 Direct Costs	68,012,919.49	64,756,065.42	64,756,065.42
2024-2025 Rate	14.54*	20.30*	20.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	79,637,996.14	75,636,070.91	75,636,070.91
Indirect costs based on rate ** multiplied by actual direct costs	11,579,364.64	11,345,410.64	15,588,594.21
2024-2025 Actual Indirect Costs	10,192,304.52	14,194,229.75	14,194,229.75
2022-2023 Fixed Carry Forward	0.00	0.00	-202,429.93
Total Indirect Costs	10,192,304.52	14,194,229.75	14,396,659.68
Over/(Under) Recovery	1,387,060.12	0.00	1,191,934.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	10,192,304.52	14,194,229.75	14,194,229.75
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	1,387,060.12	0.00	1,191,934.53
Total Projected Indirect 2026-2027 (Numerator)	8,805,244.40	14,194,229.75	13,002,295.22
Direct Costs	79,637,996.14	75,636,070.91	75,636,070.91
Rate for 2026-2027 **	11.06*	18.77*	17.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38010
Form R0418

*** Final ***

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,010,007.85	3,176,040.06	3,176,040.06
2022-2023 Fixed Carry Forward	-259,719.42	-428,576.82	-429,690.26
Total Indirect Costs	1,269,727.27	3,604,616.88	3,605,730.32
2022-2023 Direct Costs	32,873,986.72	30,707,954.51	30,707,954.51
2024-2025 Rate	3.86*	11.74*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,395,736.74	33,069,270.20	33,069,270.20
Indirect costs based on rate ** multiplied by actual direct costs	1,366,275.44	3,882,332.32	3,882,332.32
2024-2025 Actual Indirect Costs	2,031,028.50	4,357,495.04	4,357,495.04
2022-2023 Fixed Carry Forward	-259,719.42	-428,576.82	-429,690.26
Total Indirect Costs	2,290,747.92	4,786,071.86	4,787,185.30
Over/(Under) Recovery	-924,472.48	-903,739.54	-904,852.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,031,028.50	4,357,495.04	4,357,495.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-924,472.48	-903,739.54	-904,852.98
Total Projected Indirect 2026-2027 (Numerator)	2,955,500.98	5,261,234.58	5,262,348.02
Direct Costs	35,395,736.74	33,069,270.20	33,069,270.20
Rate for 2026-2027 **	8.35*	15.91*	15.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38020
Form R0418

*** Final ***

Vandercook Lake Public Schools
1000 E GOLF AVE
JACKSON, MI 49203

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	168,037.04	1,149,575.95	1,149,575.95
2022-2023 Fixed Carry Forward	-16,010.15	-183,919.39	-183,919.39
Total Indirect Costs	184,047.19	1,333,495.34	1,333,495.34
2022-2023 Direct Costs	10,004,157.74	9,022,618.83	9,022,618.83
2024-2025 Rate	1.84*	14.78*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,321,435.10	10,259,127.62	10,259,127.62
Indirect costs based on rate ** multiplied by actual direct costs	208,314.41	1,516,299.06	1,516,299.06
2024-2025 Actual Indirect Costs	182,303.73	1,244,611.21	1,244,611.21
2022-2023 Fixed Carry Forward	-16,010.15	-183,919.39	-183,919.39
Total Indirect Costs	198,313.88	1,428,530.60	1,428,530.60
Over/(Under) Recovery	10,000.53	87,768.46	87,768.46

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	182,303.73	1,244,611.21	1,244,611.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	10,000.53	87,768.46	87,768.46
Total Projected Indirect 2026-2027 (Numerator)	172,303.20	1,156,842.75	1,156,842.75
Direct Costs	11,321,435.10	10,259,127.62	10,259,127.62
Rate for 2026-2027 **	1.52*	11.28*	11.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38040
Form R0418

*** Final ***

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	323,947.49	2,001,327.48	2,001,327.48
2022-2023 Fixed Carry Forward	34,202.15	222,350.25	142,427.91
Total Indirect Costs	289,745.34	1,778,977.23	1,858,899.57
2022-2023 Direct Costs	19,712,073.66	18,034,693.67	18,034,693.67
2024-2025 Rate	1.47*	9.86*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,682,149.77	18,881,651.53	18,881,651.53
Indirect costs based on rate ** multiplied by actual direct costs	304,027.60	1,861,730.84	1,946,698.27
2024-2025 Actual Indirect Costs	399,935.74	2,200,433.98	2,200,433.98
2022-2023 Fixed Carry Forward	34,202.15	222,350.25	142,427.91
Total Indirect Costs	365,733.59	1,978,083.73	2,058,006.07
Over/(Under) Recovery	-61,705.99	-116,352.89	-111,307.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	399,935.74	2,200,433.98	2,200,433.98
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-61,705.99	-116,352.89	-111,307.80
Total Projected Indirect 2026-2027 (Numerator)	461,641.73	2,316,786.87	2,311,741.78
Direct Costs	20,682,149.77	18,881,651.53	18,881,651.53
Rate for 2026-2027 **	2.23*	12.27*	12.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38050
Form R0418

*** Final ***

Grass Lake Community Schools
899 S UNION ST
GRASS LAKE, MI 49240

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	785,841.24	2,486,778.62	2,486,778.62
2022-2023 Fixed Carry Forward	-215,133.09	-225,274.31	-314,163.04
Total Indirect Costs	1,000,974.33	2,712,052.93	2,800,941.66
2022-2023 Direct Costs	16,899,219.00	15,198,281.62	15,198,281.62
2024-2025 Rate	5.92*	17.84*	18.43**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,026,582.67	16,501,159.67	16,501,159.67
Indirect costs based on rate ** multiplied by actual direct costs	1,067,173.69	2,475,173.95	3,041,163.73
2024-2025 Actual Indirect Costs	1,079,955.00	2,605,378.00	2,605,378.00
2022-2023 Fixed Carry Forward	-215,133.09	-225,274.31	-314,163.04
Total Indirect Costs	1,295,088.09	2,830,652.31	2,919,541.04
Over/(Under) Recovery	-227,914.40	0.00	121,622.69

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,079,955.00	2,605,378.00	2,605,378.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-227,914.40	0.00	121,622.69
Total Projected Indirect 2026-2027 (Numerator)	1,307,869.40	2,605,378.00	2,483,755.31
Direct Costs	18,026,582.67	16,501,159.67	16,501,159.67
Rate for 2026-2027 **	7.26*	15.79*	15.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38080
Form R0418

*** Final ***

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	207,730.75	1,033,307.14	1,033,307.14
2022-2023 Fixed Carry Forward	-2,466.60	101,267.61	100,997.01
Total Indirect Costs	210,197.35	932,039.53	932,310.13
2022-2023 Direct Costs	9,235,229.71	8,409,653.32	8,409,653.32
2024-2025 Rate	2.28*	11.08*	11.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,601,068.35	9,664,752.63	9,664,752.63
Indirect costs based on rate ** multiplied by actual direct costs	241,704.36	1,070,854.59	1,071,821.07
2024-2025 Actual Indirect Costs	196,236.59	1,132,552.31	1,132,552.31
2022-2023 Fixed Carry Forward	-2,466.60	101,267.61	100,997.01
Total Indirect Costs	198,703.19	1,031,284.70	1,031,555.30
Over/(Under) Recovery	43,001.17	39,569.89	40,265.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	196,236.59	1,132,552.31	1,132,552.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	43,001.17	39,569.89	40,265.77
Total Projected Indirect 2026-2027 (Numerator)	153,235.42	1,092,982.42	1,092,286.54
Direct Costs	10,601,068.35	9,664,752.63	9,664,752.63
Rate for 2026-2027 **	1.45*	11.31*	11.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38090
Form R0418

*** Final ***

East Jackson Community Schools
1404 N SUTTON RD
JACKSON, MI 49202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	-72,745.47	1,147,441.61	1,147,441.61
2022-2023 Fixed Carry Forward	0.00	309,952.66	279,338.47
Total Indirect Costs	-72,745.47	837,488.95	868,103.14
2022-2023 Direct Costs	12,303,033.22	11,082,846.14	11,082,846.14
2024-2025 Rate	0.00*	7.56*	7.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,796,836.12	9,638,487.63	9,638,487.63
Indirect costs based on rate ** multiplied by actual direct costs	0.00	728,669.66	754,693.58
2024-2025 Actual Indirect Costs	225,756.87	1,384,105.36	1,384,105.36
2022-2023 Fixed Carry Forward	0.00	309,952.66	279,338.47
Total Indirect Costs	225,756.87	1,074,152.70	1,104,766.89
Over/(Under) Recovery	0.00	-345,483.04	-350,073.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	225,756.87	1,384,105.36	1,384,105.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-345,483.04	-350,073.31
Total Projected Indirect 2026-2027 (Numerator)	225,756.87	1,729,588.40	1,734,178.67
Direct Costs	10,796,836.12	9,638,487.63	9,638,487.63
Rate for 2026-2027 **	2.09*	17.94*	17.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38100
Form R0418

*** Final ***

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	379,270.86	1,688,037.79	1,688,037.79
2022-2023 Fixed Carry Forward	17,518.94	0.00	-110,122.30
Total Indirect Costs	361,751.92	1,688,037.79	1,798,160.09
2022-2023 Direct Costs	12,702,308.83	11,393,541.90	11,393,541.90
2024-2025 Rate	2.85*	14.82*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,497,318.46	12,129,393.02	12,129,393.02
Indirect costs based on rate ** multiplied by actual direct costs	384,673.58	1,797,576.05	1,914,018.22
2024-2025 Actual Indirect Costs	442,991.31	1,810,916.75	1,810,916.75
2022-2023 Fixed Carry Forward	17,518.94	0.00	-110,122.30
Total Indirect Costs	425,472.37	1,810,916.75	1,921,039.05
Over/(Under) Recovery	-40,798.79	-13,340.70	-7,020.83

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	442,991.31	1,810,916.75	1,810,916.75
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-40,798.79	-13,340.70	-7,020.83
Total Projected Indirect 2026-2027 (Numerator)	483,790.10	1,824,257.45	1,817,937.58
Direct Costs	13,497,318.46	12,129,393.02	12,129,393.02
Rate for 2026-2027 **	3.58*	15.04*	14.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38120
Form R0418

*** Final ***

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	390,100.93	2,222,461.60	2,222,461.60
2022-2023 Fixed Carry Forward	9,262.03	-727,073.25	-727,160.75
Total Indirect Costs	380,838.90	2,949,534.85	2,949,622.35
2022-2023 Direct Costs	17,924,671.00	16,111,390.55	16,111,390.55
2024-2025 Rate	2.12*	18.31*	18.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,546,069.04	16,926,319.96	16,926,319.96
Indirect costs based on rate ** multiplied by actual direct costs	393,176.66	2,538,947.99	3,099,209.18
2024-2025 Actual Indirect Costs	621,126.28	2,240,875.36	2,240,875.36
2022-2023 Fixed Carry Forward	9,262.03	-727,073.25	-727,160.75
Total Indirect Costs	611,864.25	2,967,948.61	2,968,036.11
Over/(Under) Recovery	-218,687.59	0.00	131,173.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	621,126.28	2,240,875.36	2,240,875.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-218,687.59	0.00	131,173.07
Total Projected Indirect 2026-2027 (Numerator)	839,813.87	2,240,875.36	2,109,702.29
Direct Costs	18,546,069.04	16,926,319.96	16,926,319.96
Rate for 2026-2027 **	4.53*	13.24*	12.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38130
Form R0418

*** Final ***

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	400,718.04	1,364,075.19	1,364,075.19
2022-2023 Fixed Carry Forward	15,858.33	408,422.99	408,353.65
Total Indirect Costs	384,859.71	955,652.20	955,721.54
2022-2023 Direct Costs	15,823,336.24	14,859,979.09	14,859,979.09
2024-2025 Rate	2.43*	6.43*	6.43**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,868,619.93	15,433,131.90	15,433,131.90
Indirect costs based on rate ** multiplied by actual direct costs	409,907.46	992,350.38	992,350.38
2024-2025 Actual Indirect Costs	456,851.27	1,892,339.30	1,892,339.30
2022-2023 Fixed Carry Forward	15,858.33	408,422.99	408,353.65
Total Indirect Costs	440,992.94	1,483,916.31	1,483,985.65
Over/(Under) Recovery	-31,085.48	-491,565.93	-491,635.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	456,851.27	1,892,339.30	1,892,339.30
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-31,085.48	-491,565.93	-491,635.27
Total Projected Indirect 2026-2027 (Numerator)	487,936.75	2,383,905.23	2,383,974.57
Direct Costs	16,868,619.93	15,433,131.90	15,433,131.90
Rate for 2026-2027 **	2.89*	15.45*	15.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38140
Form R0418

*** Final ***

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,297,958.88	4,839,054.52	4,839,054.52
2022-2023 Fixed Carry Forward	-1,023,818.69	-1,660,636.04	-1,660,636.04
Total Indirect Costs	2,321,777.57	6,499,690.56	6,499,690.56
2022-2023 Direct Costs	40,935,584.25	37,179,471.61	37,179,471.61
2024-2025 Rate	5.67*	17.48*	17.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	48,129,073.00	44,274,517.66	44,274,517.66
Indirect costs based on rate ** multiplied by actual direct costs	2,728,918.44	6,641,177.65	7,739,185.69
2024-2025 Actual Indirect Costs	1,549,254.78	5,232,693.12	5,232,693.12
2022-2023 Fixed Carry Forward	-1,023,818.69	-1,660,636.04	-1,660,636.04
Total Indirect Costs	2,573,073.47	6,893,329.16	6,893,329.16
Over/(Under) Recovery	155,844.97	0.00	845,856.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,549,254.78	5,232,693.12	5,232,693.12
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	155,844.97	0.00	845,856.53
Total Projected Indirect 2026-2027 (Numerator)	1,393,409.81	5,232,693.12	4,386,836.59
Direct Costs	48,129,073.00	44,274,517.66	44,274,517.66
Rate for 2026-2027 **	2.90*	11.82*	9.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38150
Form R0418

*** Final ***

Springport Public Schools
300 W MAIN ST
SPRINGPORT, MI 49284

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	175,244.15	1,371,218.82	1,371,218.82
2022-2023 Fixed Carry Forward	-4,879.71	-68,223.48	-69,026.20
Total Indirect Costs	180,123.86	1,439,442.30	1,440,245.02
2022-2023 Direct Costs	12,265,221.89	11,069,247.22	11,069,247.22
2024-2025 Rate	1.47*	13.00*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,435,756.63	12,026,943.97	12,026,943.97
Indirect costs based on rate ** multiplied by actual direct costs	197,505.62	1,563,502.72	1,564,705.41
2024-2025 Actual Indirect Costs	170,658.78	1,579,471.44	1,579,471.44
2022-2023 Fixed Carry Forward	-4,879.71	-68,223.48	-69,026.20
Total Indirect Costs	175,538.49	1,647,694.92	1,648,497.64
Over/(Under) Recovery	21,967.13	-84,192.20	-83,792.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	170,658.78	1,579,471.44	1,579,471.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	21,967.13	-84,192.20	-83,792.23
Total Projected Indirect 2026-2027 (Numerator)	148,691.65	1,663,663.64	1,663,263.67
Direct Costs	13,435,756.63	12,026,943.97	12,026,943.97
Rate for 2026-2027 **	1.11*	13.83*	13.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38170
Form R0418

*** Final ***

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,062,295.78	9,224,181.97	9,224,181.97
2022-2023 Fixed Carry Forward	-235,685.78	-643,644.22	-643,644.22
Total Indirect Costs	3,297,981.56	9,867,826.19	9,867,826.19
2022-2023 Direct Costs	70,061,083.36	63,676,723.61	63,676,723.61
2024-2025 Rate	4.71*	15.50*	15.50**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	77,147,501.03	69,963,062.53	69,963,062.53
Indirect costs based on rate ** multiplied by actual direct costs	3,633,647.30	10,494,459.38	10,844,274.69
2024-2025 Actual Indirect Costs	3,854,873.62	10,791,401.12	10,791,401.12
2022-2023 Fixed Carry Forward	-235,685.78	-643,644.22	-643,644.22
Total Indirect Costs	4,090,559.40	11,435,045.34	11,435,045.34
Over/(Under) Recovery	-456,912.10	0.00	-590,770.65

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,854,873.62	10,791,401.12	10,791,401.12
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-456,912.10	0.00	-590,770.65
Total Projected Indirect 2026-2027 (Numerator)	4,311,785.72	10,791,401.12	11,382,171.77
Direct Costs	77,147,501.03	69,963,062.53	69,963,062.53
Rate for 2026-2027 **	5.59*	15.42*	16.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38900
Form R0418

*** Final ***

Jackson Preparatory & Early College
2111 EMMONS RD
JACKSON, MI 49201

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	250,759.24	340,064.52	340,064.52
2022-2023 Fixed Carry Forward	-63,782.41	0.00	226,419.15
Total Indirect Costs	314,541.65	340,064.52	113,645.37
2022-2023 Direct Costs	2,877,118.61	2,787,813.33	2,787,813.33
2024-2025 Rate	10.93*	12.20*	4.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,716,539.47	2,632,381.79	2,632,381.79
Indirect costs based on rate ** multiplied by actual direct costs	296,917.76	321,150.58	107,401.18
2024-2025 Actual Indirect Costs	276,313.71	360,471.39	360,471.39
2022-2023 Fixed Carry Forward	-63,782.41	0.00	226,419.15
Total Indirect Costs	340,096.12	360,471.39	134,052.24
Over/(Under) Recovery	-43,178.36	-39,320.81	-26,651.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	276,313.71	360,471.39	360,471.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-43,178.36	-39,320.81	-26,651.06
Total Projected Indirect 2026-2027 (Numerator)	319,492.07	399,792.20	387,122.45
Direct Costs	2,716,539.47	2,632,381.79	2,632,381.79
Rate for 2026-2027 **	11.76*	15.19*	14.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38901
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*** Final ***

Da Vinci Schools
2985 SPRINGPORT RD
JACKSON, MI 49202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	70,143.93	571,181.33	571,181.33
2022-2023 Fixed Carry Forward	14,141.84	-2,631.07	-2,623.88
Total Indirect Costs	56,002.09	573,812.40	573,805.21
2022-2023 Direct Costs	5,952,470.80	5,451,433.40	5,451,433.40
2024-2025 Rate	0.94*	10.53*	10.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,826,793.95	5,183,245.59	5,183,245.59
Indirect costs based on rate ** multiplied by actual direct costs	54,771.86	545,795.76	545,795.76
2024-2025 Actual Indirect Costs	189,467.65	833,016.01	833,016.01
2022-2023 Fixed Carry Forward	14,141.84	-2,631.07	-2,623.88
Total Indirect Costs	175,325.81	835,647.08	835,639.89
Over/(Under) Recovery	-120,553.95	-289,851.32	-289,844.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	189,467.65	833,016.01	833,016.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-120,553.95	-289,851.32	-289,844.13
Total Projected Indirect 2026-2027 (Numerator)	310,021.60	1,122,867.33	1,122,860.14
Direct Costs	5,826,793.95	5,183,245.59	5,183,245.59
Rate for 2026-2027 **	5.32*	21.66*	21.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 38902
Form R0418

*** Final ***

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	376,213.00	1,582,661.00	1,582,661.00
2022-2023 Fixed Carry Forward	85,563.08	0.00	0.00
Total Indirect Costs	290,649.92	1,582,661.00	1,582,661.00
2022-2023 Direct Costs	6,871,577.00	5,665,129.00	5,665,129.00
2024-2025 Rate	4.23*	27.94*	27.94**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,373,270.00	6,061,469.00	6,061,469.00
Indirect costs based on rate ** multiplied by actual direct costs	311,889.32	909,220.35	1,515,367.25
2024-2025 Actual Indirect Costs	587,187.00	1,898,988.00	1,898,988.00
2022-2023 Fixed Carry Forward	85,563.08	0.00	0.00
Total Indirect Costs	501,623.92	1,898,988.00	1,898,988.00
Over/(Under) Recovery	-189,734.60	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	587,187.00	1,898,988.00	1,898,988.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-189,734.60	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	776,921.60	1,898,988.00	1,898,988.00
Direct Costs	7,373,270.00	6,061,469.00	6,061,469.00
Rate for 2026-2027 **	10.54*	31.33*	31.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39000
Form R0418

*** Final ***

Kalamazoo RESA
1819 E MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,723,275.28	8,963,355.68	8,963,355.68
2022-2023 Fixed Carry Forward	109,861.47	249,732.42	250,531.51
Total Indirect Costs	5,613,413.81	8,713,623.26	8,712,824.17
2022-2023 Direct Costs	77,605,856.73	74,365,776.33	74,365,776.33
2024-2025 Rate	7.23*	11.72*	11.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	93,621,835.04	89,053,727.93	89,053,727.93
Indirect costs based on rate ** multiplied by actual direct costs	6,768,858.67	10,437,096.91	10,437,096.91
2024-2025 Actual Indirect Costs	6,393,043.84	10,961,150.95	10,961,150.95
2022-2023 Fixed Carry Forward	109,861.47	249,732.42	250,531.51
Total Indirect Costs	6,283,182.37	10,711,418.53	10,710,619.44
Over/(Under) Recovery	485,676.30	-274,321.62	-273,522.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,393,043.84	10,961,150.95	10,961,150.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	485,676.30	-274,321.62	-273,522.53
Total Projected Indirect 2026-2027 (Numerator)	5,907,367.54	11,235,472.57	11,234,673.48
Direct Costs	93,621,835.04	89,053,727.93	89,053,727.93
Rate for 2026-2027 **	6.31*	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 2026-2027 Indirect Cost Rates
School District 39010
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*** Final ***

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,976,500.96	25,642,917.32	25,642,917.32
2022-2023 Fixed Carry Forward	-817,947.16	-3,071,460.99	-3,073,573.11
Total Indirect Costs	6,794,448.12	28,714,378.31	28,716,490.43
2022-2023 Direct Costs	181,189,401.67	161,371,525.31	161,371,525.31
2024-2025 Rate	3.75*	17.79*	17.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	204,908,768.06	182,635,824.68	182,635,824.68
Indirect costs based on rate ** multiplied by actual direct costs	7,684,078.80	27,395,373.70	32,509,176.79
2024-2025 Actual Indirect Costs	6,340,011.48	28,421,059.96	28,421,059.96
2022-2023 Fixed Carry Forward	-817,947.16	-3,071,460.99	-3,073,573.11
Total Indirect Costs	7,157,958.64	31,492,520.95	31,494,633.07
Over/(Under) Recovery	526,120.16	0.00	1,014,543.72

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,340,011.48	28,421,059.96	28,421,059.96
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	526,120.16	0.00	1,014,543.72
Total Projected Indirect 2026-2027 (Numerator)	5,813,891.32	28,421,059.96	27,406,516.24
Direct Costs	204,908,768.06	182,635,824.68	182,635,824.68
Rate for 2026-2027 **	2.84*	15.56*	15.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39020
Form R0418

*** Final ***

Climax-Scotts Community Schools
372 S MAIN ST
CLIMAX, MI 49034

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	403,234.85	1,133,476.72	1,133,476.72
2022-2023 Fixed Carry Forward	-51,561.65	0.00	-123,670.68
Total Indirect Costs	454,796.50	1,133,476.72	1,257,147.40
2022-2023 Direct Costs	7,643,618.48	6,913,376.61	6,913,376.61
2024-2025 Rate	5.95*	16.40*	18.18**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,392,021.27	8,474,469.74	8,474,469.74
Indirect costs based on rate ** multiplied by actual direct costs	558,825.27	1,271,170.46	1,540,658.60
2024-2025 Actual Indirect Costs	482,758.65	1,400,310.18	1,400,310.18
2022-2023 Fixed Carry Forward	-51,561.65	0.00	-123,670.68
Total Indirect Costs	534,320.30	1,400,310.18	1,523,980.86
Over/(Under) Recovery	24,504.97	0.00	16,677.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	482,758.65	1,400,310.18	1,400,310.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	24,504.97	0.00	16,677.74
Total Projected Indirect 2026-2027 (Numerator)	458,253.68	1,400,310.18	1,383,632.44
Direct Costs	9,392,021.27	8,474,469.74	8,474,469.74
Rate for 2026-2027 **	4.88*	16.52*	16.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39030
Form R0418

*** Final ***

Comstock Public Schools
6138 KING HWY
KALAMAZOO, MI 49048

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,073,276.02	3,985,248.58	3,985,248.58
2022-2023 Fixed Carry Forward	153,044.49	0.00	-229,745.80
Total Indirect Costs	920,231.53	3,985,248.58	4,214,994.38
2022-2023 Direct Costs	26,228,682.13	23,316,709.57	23,316,709.57
2024-2025 Rate	3.51*	17.09*	18.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,005,047.56	30,674,107.93	30,674,107.93
Indirect costs based on rate ** multiplied by actual direct costs	1,193,577.17	4,601,116.19	5,545,878.71
2024-2025 Actual Indirect Costs	1,408,742.87	4,739,682.50	4,739,682.50
2022-2023 Fixed Carry Forward	153,044.49	0.00	-229,745.80
Total Indirect Costs	1,255,698.38	4,739,682.50	4,969,428.30
Over/(Under) Recovery	-62,121.21	0.00	576,450.41

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,408,742.87	4,739,682.50	4,739,682.50
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-62,121.21	0.00	576,450.41
Total Projected Indirect 2026-2027 (Numerator)	1,470,864.08	4,739,682.50	4,163,232.09
Direct Costs	34,005,047.56	30,674,107.93	30,674,107.93
Rate for 2026-2027 **	4.33*	15.45*	13.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39050
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*** Final ***

Galesburg-Augusta Community Schools
1076 N 37TH ST
GALESBURG, MI 49053

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	599,707.33	1,902,963.49	1,902,963.49
2022-2023 Fixed Carry Forward	33,917.09	-117,010.00	-162,715.44
Total Indirect Costs	565,790.24	2,019,973.49	2,065,678.93
2022-2023 Direct Costs	15,343,771.04	14,040,514.88	14,040,514.88
2024-2025 Rate	3.69*	14.39*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,620,304.87	16,088,968.45	16,088,968.45
Indirect costs based on rate ** multiplied by actual direct costs	650,189.25	2,315,202.56	2,366,687.26
2024-2025 Actual Indirect Costs	641,739.96	2,173,076.38	2,173,076.38
2022-2023 Fixed Carry Forward	33,917.09	-117,010.00	-162,715.44
Total Indirect Costs	607,822.87	2,290,086.38	2,335,791.82
Over/(Under) Recovery	42,366.38	25,116.18	30,895.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	641,739.96	2,173,076.38	2,173,076.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	42,366.38	25,116.18	30,895.44
Total Projected Indirect 2026-2027 (Numerator)	599,373.58	2,147,960.20	2,142,180.94
Direct Costs	17,620,304.87	16,088,968.45	16,088,968.45
Rate for 2026-2027 **	3.40*	13.35*	13.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Gull Lake Community Schools
10100 E D AVE
RICHLAND, MI 49083

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,353,522.08	4,901,336.34	4,901,336.34
2022-2023 Fixed Carry Forward	28,378.37	-476,450.52	-477,931.34
Total Indirect Costs	1,325,143.71	5,377,786.86	5,379,267.68
2022-2023 Direct Costs	44,703,741.75	40,950,366.49	40,950,366.49
2024-2025 Rate	2.96*	13.13*	13.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	51,423,921.73	47,209,040.59	47,209,040.59
Indirect costs based on rate ** multiplied by actual direct costs	1,522,148.08	6,198,547.03	6,203,267.93
2024-2025 Actual Indirect Costs	1,774,551.90	5,766,359.09	5,766,359.09
2022-2023 Fixed Carry Forward	28,378.37	-476,450.52	-477,931.34
Total Indirect Costs	1,746,173.53	6,242,809.61	6,244,290.43
Over/(Under) Recovery	-224,025.45	-44,262.58	-41,022.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,774,551.90	5,766,359.09	5,766,359.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-224,025.45	-44,262.58	-41,022.50
Total Projected Indirect 2026-2027 (Numerator)	1,998,577.35	5,810,621.67	5,807,381.59
Direct Costs	51,423,921.73	47,209,040.59	47,209,040.59
Rate for 2026-2027 **	3.89*	12.31*	12.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39130
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*** Final ***

Parchment School District
520 N ORIENT ST
KALAMAZOO, MI 49004

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	872,192.78	3,381,960.24	3,381,960.24
2022-2023 Fixed Carry Forward	-10,064.29	-737,943.23	-738,499.87
Total Indirect Costs	882,257.07	4,119,903.47	4,120,460.11
2022-2023 Direct Costs	23,927,725.45	21,417,957.99	21,417,957.99
2024-2025 Rate	3.69*	19.24*	19.24**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,196,179.43	22,912,239.20	22,912,239.20
Indirect costs based on rate ** multiplied by actual direct costs	929,739.02	3,436,835.88	4,408,314.82
2024-2025 Actual Indirect Costs	795,297.83	3,079,238.06	3,079,238.06
2022-2023 Fixed Carry Forward	-10,064.29	-737,943.23	-738,499.87
Total Indirect Costs	805,362.12	3,817,181.29	3,817,737.93
Over/(Under) Recovery	124,376.90	0.00	590,576.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	795,297.83	3,079,238.06	3,079,238.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	124,376.90	0.00	590,576.89
Total Projected Indirect 2026-2027 (Numerator)	670,920.93	3,079,238.06	2,488,661.17
Direct Costs	25,196,179.43	22,912,239.20	22,912,239.20
Rate for 2026-2027 **	2.66*	13.44*	10.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39140
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*** Final ***

Portage Public Schools
8107 MUSTANG DR
PORTAGE, MI 49002

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,402,987.76	13,617,108.40	13,617,108.40
2022-2023 Fixed Carry Forward	432,741.06	13,057.14	-88,980.83
Total Indirect Costs	2,970,246.70	13,604,051.26	13,706,089.23
2022-2023 Direct Costs	106,318,467.59	95,987,081.29	95,987,081.29
2024-2025 Rate	2.79*	14.17*	14.28**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	115,251,823.11	104,208,852.81	104,208,852.81
Indirect costs based on rate ** multiplied by actual direct costs	3,215,525.86	14,766,394.44	14,881,024.18
2024-2025 Actual Indirect Costs	4,175,220.70	15,076,586.08	15,076,586.08
2022-2023 Fixed Carry Forward	432,741.06	13,057.14	-88,980.83
Total Indirect Costs	3,742,479.64	15,063,528.94	15,165,566.91
Over/(Under) Recovery	-526,953.78	-297,134.50	-284,542.73

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,175,220.70	15,076,586.08	15,076,586.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-526,953.78	-297,134.50	-284,542.73
Total Projected Indirect 2026-2027 (Numerator)	4,702,174.48	15,373,720.58	15,361,128.81
Direct Costs	115,251,823.11	104,208,852.81	104,208,852.81
Rate for 2026-2027 **	4.08*	14.75*	14.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39160
Form R0418

*** Final ***

Schoolcraft Community Schools
13400 S 14TH ST
SCHOOLCRAFT, MI 49087

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	661,244.00	1,712,556.94	1,712,556.94
2022-2023 Fixed Carry Forward	-25,602.55	0.00	55,745.21
Total Indirect Costs	686,846.55	1,712,556.94	1,656,811.73
2022-2023 Direct Costs	12,624,048.21	11,572,735.27	11,572,735.27
2024-2025 Rate	5.44*	14.80*	14.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,840,884.08	13,118,010.12	13,118,010.12
Indirect costs based on rate ** multiplied by actual direct costs	807,344.09	1,941,465.50	1,878,499.05
2024-2025 Actual Indirect Costs	778,572.69	2,501,446.65	2,501,446.65
2022-2023 Fixed Carry Forward	-25,602.55	0.00	55,745.21
Total Indirect Costs	804,175.24	2,501,446.65	2,445,701.44
Over/(Under) Recovery	3,168.85	-559,981.15	-567,202.39

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	778,572.69	2,501,446.65	2,501,446.65
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	3,168.85	-559,981.15	-567,202.39
Total Projected Indirect 2026-2027 (Numerator)	775,403.84	3,061,427.80	3,068,649.04
Direct Costs	14,840,884.08	13,118,010.12	13,118,010.12
Rate for 2026-2027 **	5.22*	23.34*	23.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39170
Form R0418

*** Final ***

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,385,731.50	4,229,937.33	4,229,937.33
2022-2023 Fixed Carry Forward	-117,067.50	-520,133.65	-517,764.78
Total Indirect Costs	1,502,799.00	4,750,070.98	4,747,702.11
2022-2023 Direct Costs	34,935,436.29	32,091,230.46	32,091,230.46
2024-2025 Rate	4.30*	14.80*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	37,677,549.87	34,645,610.27	34,645,610.27
Indirect costs based on rate ** multiplied by actual direct costs	1,620,134.64	5,127,550.32	5,124,085.76
2024-2025 Actual Indirect Costs	1,734,512.99	4,766,452.59	4,766,452.59
2022-2023 Fixed Carry Forward	-117,067.50	-520,133.65	-517,764.78
Total Indirect Costs	1,851,580.49	5,286,586.24	5,284,217.37
Over/(Under) Recovery	-231,445.85	-159,035.92	-160,131.61

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,734,512.99	4,766,452.59	4,766,452.59
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-231,445.85	-159,035.92	-160,131.61
Total Projected Indirect 2026-2027 (Numerator)	1,965,958.84	4,925,488.51	4,926,584.20
Direct Costs	37,677,549.87	34,645,610.27	34,645,610.27
Rate for 2026-2027 **	5.22*	14.22*	14.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39903
Form R0418

*** Final ***

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	218,147.27	602,375.26	602,375.26
2022-2023 Fixed Carry Forward	-64,435.22	0.00	0.00
Total Indirect Costs	282,582.49	602,375.26	602,375.26
2022-2023 Direct Costs	1,557,366.28	1,173,138.29	1,173,138.29
2024-2025 Rate	18.14*	51.35*	51.35**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,748,306.57	1,367,394.75	1,367,394.75
Indirect costs based on rate ** multiplied by actual direct costs	262,245.99	205,109.21	341,848.69
2024-2025 Actual Indirect Costs	9,648.19	390,560.01	390,560.01
2022-2023 Fixed Carry Forward	-64,435.22	0.00	0.00
Total Indirect Costs	74,083.41	390,560.01	390,560.01
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	9,648.19	390,560.01	390,560.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	9,648.19	390,560.01	390,560.01
Direct Costs	1,748,306.57	1,367,394.75	1,367,394.75
Rate for 2026-2027 **	0.55*	28.56*	28.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39905
Form R0418

*** Final ***

Paramount Charter Academy
3624 S WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	234,730.00	1,401,546.00	1,401,546.00
2022-2023 Fixed Carry Forward	6,939.08	0.00	0.00
Total Indirect Costs	227,790.92	1,401,546.00	1,401,546.00
2022-2023 Direct Costs	6,816,187.00	5,649,371.00	5,649,371.00
2024-2025 Rate	3.34*	24.81*	24.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,910,657.00	5,627,800.00	5,627,800.00
Indirect costs based on rate ** multiplied by actual direct costs	230,815.94	844,170.00	1,396,257.18
2024-2025 Actual Indirect Costs	315,692.00	1,598,549.00	1,598,549.00
2022-2023 Fixed Carry Forward	6,939.08	0.00	0.00
Total Indirect Costs	308,752.92	1,598,549.00	1,598,549.00
Over/(Under) Recovery	-77,936.98	0.00	-202,291.82

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	315,692.00	1,598,549.00	1,598,549.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-77,936.98	0.00	-202,291.82
Total Projected Indirect 2026-2027 (Numerator)	393,628.98	1,598,549.00	1,800,840.82
Direct Costs	6,910,657.00	5,627,800.00	5,627,800.00
Rate for 2026-2027 **	5.70*	28.40*	32.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39906
Form R0418

*** Final ***

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	33,861.57	34,163.57	34,163.57
2022-2023 Fixed Carry Forward	0.00	0.00	50,233.68
Total Indirect Costs	33,861.57	34,163.57	-16,070.11
2022-2023 Direct Costs	500,424.71	500,122.71	500,122.71
2024-2025 Rate	6.77*	6.83*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	621,811.49	518,638.72	518,638.72
Indirect costs based on rate ** multiplied by actual direct costs	42,096.64	35,423.02	0.00
2024-2025 Actual Indirect Costs	50,752.51	153,925.28	153,925.28
2022-2023 Fixed Carry Forward	0.00	0.00	50,233.68
Total Indirect Costs	50,752.51	153,925.28	103,691.60
Over/(Under) Recovery	-8,655.87	-118,502.26	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	50,752.51	153,925.28	153,925.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-8,655.87	-118,502.26	0.00
Total Projected Indirect 2026-2027 (Numerator)	59,408.38	272,427.54	153,925.28
Direct Costs	621,811.49	518,638.72	518,638.72
Rate for 2026-2027 **	9.55*	52.53*	29.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 39911
Form R0418

*** Final ***

Kalamazoo Prep Academy
404 W CROSSTOWN PKWY
KALAMAZOO, MI 49001

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	19,226.73	186,637.56	186,637.56
2022-2023 Fixed Carry Forward	21,847.35	-43,729.43	-44,107.47
Total Indirect Costs	-2,620.62	230,366.99	230,745.03
2022-2023 Direct Costs	1,462,628.83	1,295,218.00	1,295,218.00
2024-2025 Rate	0.00*	17.79*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,033,319.00	1,800,233.00	1,800,233.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	270,034.95	320,801.52
2024-2025 Actual Indirect Costs	50,326.00	283,412.00	283,412.00
2022-2023 Fixed Carry Forward	21,847.35	-43,729.43	-44,107.47
Total Indirect Costs	28,478.65	327,141.43	327,519.47
Over/(Under) Recovery	0.00	0.00	-6,717.95

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	50,326.00	283,412.00	283,412.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-6,717.95
Total Projected Indirect 2026-2027 (Numerator)	50,326.00	283,412.00	290,129.95
Direct Costs	2,033,319.00	1,800,233.00	1,800,233.00
Rate for 2026-2027 **	2.48*	15.74*	16.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 40020
Form R0418

*** Final ***

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	240,474.15	808,788.77	808,788.77
2022-2023 Fixed Carry Forward	-43,857.45	-46,223.41	-45,871.08
Total Indirect Costs	284,331.60	855,012.18	854,659.85
2022-2023 Direct Costs	6,426,863.07	6,011,907.53	6,011,907.53
2024-2025 Rate	4.42*	14.22*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,208,661.35	6,403,801.60	6,403,801.60
Indirect costs based on rate ** multiplied by actual direct costs	318,622.83	910,620.59	910,620.59
2024-2025 Actual Indirect Costs	273,745.41	1,078,605.16	1,078,605.16
2022-2023 Fixed Carry Forward	-43,857.45	-46,223.41	-45,871.08
Total Indirect Costs	317,602.86	1,124,828.57	1,124,476.24
Over/(Under) Recovery	1,019.97	-214,207.98	-213,855.65

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	273,745.41	1,078,605.16	1,078,605.16
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	1,019.97	-214,207.98	-213,855.65
Total Projected Indirect 2026-2027 (Numerator)	272,725.44	1,292,813.14	1,292,460.81
Direct Costs	7,208,661.35	6,403,801.60	6,403,801.60
Rate for 2026-2027 **	3.78*	20.19*	20.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 40040
Form R0418

*** Final ***

Kalkaska Public Schools
315 S CORAL ST
Kalkaska, MI 49646

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	654,942.85	2,416,488.80	2,416,488.80
2022-2023 Fixed Carry Forward	3,671.12	-55,992.86	-56,665.75
Total Indirect Costs	651,271.73	2,472,481.66	2,473,154.55
2022-2023 Direct Costs	19,476,966.45	17,715,420.50	17,715,420.50
2024-2025 Rate	3.34*	13.96*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,744,913.29	18,754,768.23	18,754,768.23
Indirect costs based on rate ** multiplied by actual direct costs	692,880.10	2,618,165.64	2,618,165.64
2024-2025 Actual Indirect Costs	671,876.73	2,662,021.79	2,662,021.79
2022-2023 Fixed Carry Forward	3,671.12	-55,992.86	-56,665.75
Total Indirect Costs	668,205.61	2,718,014.65	2,718,687.54
Over/(Under) Recovery	24,674.49	-99,849.01	-100,521.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	671,876.73	2,662,021.79	2,662,021.79
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	24,674.49	-99,849.01	-100,521.90
Total Projected Indirect 2026-2027 (Numerator)	647,202.24	2,761,870.80	2,762,543.69
Direct Costs	20,744,913.29	18,754,768.23	18,754,768.23
Rate for 2026-2027 **	3.12*	14.73*	14.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 40060
Form R0418

*** Final ***

Excelsior Township S/D #1
5521 M 72 E
KALKASKA, MI 49646

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	33,447.08	59,731.98	59,731.98
2022-2023 Fixed Carry Forward	-2,148.94	-3,682.15	-4,096.61
Total Indirect Costs	35,596.02	63,414.13	63,828.59
2022-2023 Direct Costs	509,056.94	482,772.04	482,772.04
2024-2025 Rate	6.99*	13.14*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	618,058.73	557,799.07	557,799.07
Indirect costs based on rate ** multiplied by actual direct costs	43,202.31	73,294.80	73,741.04
2024-2025 Actual Indirect Costs	35,199.67	95,459.33	95,459.33
2022-2023 Fixed Carry Forward	-2,148.94	-3,682.15	-4,096.61
Total Indirect Costs	37,348.61	99,141.48	99,555.94
Over/(Under) Recovery	5,853.70	-25,846.68	-25,814.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	35,199.67	95,459.33	95,459.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,853.70	-25,846.68	-25,814.90
Total Projected Indirect 2026-2027 (Numerator)	29,345.97	121,306.01	121,274.23
Direct Costs	618,058.73	557,799.07	557,799.07
Rate for 2026-2027 **	4.75*	21.75*	21.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41000
Form R0418

*** Final ***

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	12,401,743.72	21,735,800.05	21,735,800.05
2022-2023 Fixed Carry Forward	-2,073,427.44	-159,127.85	-631,131.20
Total Indirect Costs	14,475,171.16	21,894,927.90	22,366,931.25
2022-2023 Direct Costs	170,393,284.21	161,987,028.51	161,987,028.51
2024-2025 Rate	8.50*	13.52*	13.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	150,747,631.00	140,334,353.62	140,334,353.62
Indirect costs based on rate ** multiplied by actual direct costs	12,813,548.64	18,973,204.61	19,380,174.23
2024-2025 Actual Indirect Costs	13,100,966.33	24,169,598.82	24,169,598.82
2022-2023 Fixed Carry Forward	-2,073,427.44	-159,127.85	-631,131.20
Total Indirect Costs	15,174,393.77	24,328,726.67	24,800,730.02
Over/(Under) Recovery	-2,360,845.13	-5,355,522.06	-5,420,555.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	13,100,966.33	24,169,598.82	24,169,598.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,360,845.13	-5,355,522.06	-5,420,555.79
Total Projected Indirect 2026-2027 (Numerator)	15,461,811.46	29,525,120.88	29,590,154.61
Direct Costs	150,747,631.00	140,334,353.62	140,334,353.62
Rate for 2026-2027 **	10.26*	21.04*	21.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41010
Form R0418

*** Final ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	11,565,138.48	27,109,601.70	27,109,601.70
2022-2023 Fixed Carry Forward	1,801,184.67	0.00	5,548,487.80
Total Indirect Costs	9,763,953.81	27,109,601.70	21,561,113.90
2022-2023 Direct Costs	195,590,764.61	181,816,054.46	181,816,054.46
2024-2025 Rate	4.99*	14.91*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	223,975,327.00	195,361,192.05	195,361,192.05
Indirect costs based on rate ** multiplied by actual direct costs	11,176,368.82	29,128,353.73	23,169,837.38
2024-2025 Actual Indirect Costs	14,691,673.15	44,122,318.45	44,122,318.45
2022-2023 Fixed Carry Forward	1,801,184.67	0.00	5,548,487.80
Total Indirect Costs	12,890,488.48	44,122,318.45	38,573,830.65
Over/(Under) Recovery	-1,714,119.66	-14,993,964.72	-15,638,391.08

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	14,691,673.15	44,122,318.45	44,122,318.45
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,714,119.66	-14,993,964.72	-15,638,391.08
Total Projected Indirect 2026-2027 (Numerator)	16,405,792.81	59,116,283.17	59,760,709.53
Direct Costs	223,975,327.00	195,361,192.05	195,361,192.05
Rate for 2026-2027 **	7.32*	30.26*	30.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41020
Form R0418

*** Final ***

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	989,970.04	4,113,210.47	4,113,210.47
2022-2023 Fixed Carry Forward	-226,366.57	-145,472.82	-146,362.57
Total Indirect Costs	1,216,336.61	4,258,683.29	4,259,573.04
2022-2023 Direct Costs	33,054,617.41	29,931,376.98	29,931,376.98
2024-2025 Rate	3.68*	14.23*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	36,740,611.37	33,457,550.36	33,457,550.36
Indirect costs based on rate ** multiplied by actual direct costs	1,352,054.50	4,761,009.42	4,761,009.42
2024-2025 Actual Indirect Costs	1,139,595.41	4,422,656.42	4,422,656.42
2022-2023 Fixed Carry Forward	-226,366.57	-145,472.82	-146,362.57
Total Indirect Costs	1,365,961.98	4,568,129.24	4,569,018.99
Over/(Under) Recovery	-13,907.48	192,880.18	191,990.43

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,139,595.41	4,422,656.42	4,422,656.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-13,907.48	192,880.18	191,990.43
Total Projected Indirect 2026-2027 (Numerator)	1,153,502.89	4,229,776.24	4,230,665.99
Direct Costs	36,740,611.37	33,457,550.36	33,457,550.36
Rate for 2026-2027 **	3.14*	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 2026-2027 Indirect Cost Rates
School District 41025
Form R0418

*** Final ***

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,827,769.04	6,904,932.89	6,904,932.89
2022-2023 Fixed Carry Forward	203,803.01	0.00	-22,118.31
Total Indirect Costs	1,623,966.03	6,904,932.89	6,927,051.20
2022-2023 Direct Costs	41,055,491.44	35,834,150.73	35,834,150.73
2024-2025 Rate	3.96*	19.27*	19.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	46,657,998.34	40,439,574.13	40,439,574.13
Indirect costs based on rate ** multiplied by actual direct costs	1,847,656.73	6,065,936.12	7,816,969.68
2024-2025 Actual Indirect Costs	2,030,506.10	8,042,604.31	8,042,604.31
2022-2023 Fixed Carry Forward	203,803.01	0.00	-22,118.31
Total Indirect Costs	1,826,703.09	8,042,604.31	8,064,722.62
Over/(Under) Recovery	20,953.64	0.00	-247,752.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,030,506.10	8,042,604.31	8,042,604.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	20,953.64	0.00	-247,752.94
Total Projected Indirect 2026-2027 (Numerator)	2,009,552.46	8,042,604.31	8,290,357.25
Direct Costs	46,657,998.34	40,439,574.13	40,439,574.13
Rate for 2026-2027 **	4.31*	19.89*	20.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41026
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*** Final ***

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,400,762.69	7,298,187.87	7,298,187.87
2022-2023 Fixed Carry Forward	-27,495.90	-245,633.58	-245,633.58
Total Indirect Costs	2,428,258.59	7,543,821.45	7,543,821.45
2022-2023 Direct Costs	58,704,178.01	53,685,516.75	53,685,516.75
2024-2025 Rate	4.14*	14.05*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	60,484,425.61	54,404,810.50	54,404,810.50
Indirect costs based on rate ** multiplied by actual direct costs	2,504,055.22	7,643,875.88	7,643,875.88
2024-2025 Actual Indirect Costs	2,675,079.11	8,451,631.22	8,451,631.22
2022-2023 Fixed Carry Forward	-27,495.90	-245,633.58	-245,633.58
Total Indirect Costs	2,702,575.01	8,697,264.80	8,697,264.80
Over/(Under) Recovery	-198,519.79	-1,053,388.92	-1,053,388.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,675,079.11	8,451,631.22	8,451,631.22
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-198,519.79	-1,053,388.92	-1,053,388.92
Total Projected Indirect 2026-2027 (Numerator)	2,873,598.90	9,505,020.14	9,505,020.14
Direct Costs	60,484,425.61	54,404,810.50	54,404,810.50
Rate for 2026-2027 **	4.75*	17.47*	17.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41040
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*** Final ***

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,920,440.65	6,371,521.34	6,371,521.34
2022-2023 Fixed Carry Forward	-84,494.22	-431,316.37	-431,045.61
Total Indirect Costs	2,004,934.87	6,802,837.71	6,802,566.95
2022-2023 Direct Costs	59,154,765.17	54,474,253.48	54,474,253.48
2024-2025 Rate	3.39*	12.49*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	66,237,950.48	60,659,690.44	60,659,690.44
Indirect costs based on rate ** multiplied by actual direct costs	2,245,466.52	7,576,395.34	7,576,395.34
2024-2025 Actual Indirect Costs	2,729,119.49	8,057,052.95	8,057,052.95
2022-2023 Fixed Carry Forward	-84,494.22	-431,316.37	-431,045.61
Total Indirect Costs	2,813,613.71	8,488,369.32	8,488,098.56
Over/(Under) Recovery	-568,147.19	-911,973.98	-911,703.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,729,119.49	8,057,052.95	8,057,052.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-568,147.19	-911,973.98	-911,703.22
Total Projected Indirect 2026-2027 (Numerator)	3,297,266.68	8,969,026.93	8,968,756.17
Direct Costs	66,237,950.48	60,659,690.44	60,659,690.44
Rate for 2026-2027 **	4.98*	14.79*	14.79**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41050
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*** Final ***

Caledonia Community Schools
8948 KRAFT AVE SE
CALEDONIA, MI 49316

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,378,392.92	8,382,131.06	8,382,131.06
2022-2023 Fixed Carry Forward	-320,836.55	-1,152,104.16	-1,152,354.72
Total Indirect Costs	2,699,229.47	9,534,235.22	9,534,485.78
2022-2023 Direct Costs	62,673,736.38	56,568,523.77	56,568,523.77
2024-2025 Rate	4.31*	16.85*	16.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	68,688,369.63	62,132,935.90	62,132,935.90
Indirect costs based on rate ** multiplied by actual direct costs	2,960,468.73	9,319,940.39	10,469,399.70
2024-2025 Actual Indirect Costs	2,374,816.65	8,932,113.54	8,932,113.54
2022-2023 Fixed Carry Forward	-320,836.55	-1,152,104.16	-1,152,354.72
Total Indirect Costs	2,695,653.20	10,084,217.70	10,084,468.26
Over/(Under) Recovery	264,815.53	0.00	384,931.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,374,816.65	8,932,113.54	8,932,113.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	264,815.53	0.00	384,931.44
Total Projected Indirect 2026-2027 (Numerator)	2,110,001.12	8,932,113.54	8,547,182.10
Direct Costs	68,688,369.63	62,132,935.90	62,132,935.90
Rate for 2026-2027 **	3.07*	14.38*	13.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Cedar Springs Public Schools
204 E MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,402,521.20	5,680,135.71	5,680,135.71
2022-2023 Fixed Carry Forward	-215,517.20	0.00	-128,369.37
Total Indirect Costs	1,618,038.40	5,680,135.71	5,808,505.08
2022-2023 Direct Costs	40,436,308.74	36,523,725.02	36,523,725.02
2024-2025 Rate	4.00*	15.55*	15.90**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	45,875,975.80	41,132,827.87	41,132,827.87
Indirect costs based on rate ** multiplied by actual direct costs	1,835,039.03	6,169,924.18	6,540,119.63
2024-2025 Actual Indirect Costs	1,580,996.08	6,324,144.01	6,324,144.01
2022-2023 Fixed Carry Forward	-215,517.20	0.00	-128,369.37
Total Indirect Costs	1,796,513.28	6,324,144.01	6,452,513.38
Over/(Under) Recovery	38,525.75	0.00	87,606.25

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,580,996.08	6,324,144.01	6,324,144.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	38,525.75	0.00	87,606.25
Total Projected Indirect 2026-2027 (Numerator)	1,542,470.33	6,324,144.01	6,236,537.76
Direct Costs	45,875,975.80	41,132,827.87	41,132,827.87
Rate for 2026-2027 **	3.36*	15.37*	15.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41080
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*** Final ***

Comstock Park Public Schools
101 SCHOOL ST NE
COMSTOCK PARK, MI 49321

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	929,481.85	2,852,337.88	2,852,337.88
2022-2023 Fixed Carry Forward	22,797.26	-28,384.38	-28,543.53
Total Indirect Costs	906,684.59	2,880,722.26	2,880,881.41
2022-2023 Direct Costs	24,826,993.80	22,904,137.77	22,904,137.77
2024-2025 Rate	3.65*	12.58*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,977,621.06	26,677,001.89	26,677,001.89
Indirect costs based on rate ** multiplied by actual direct costs	1,057,683.17	3,355,966.84	3,355,966.84
2024-2025 Actual Indirect Costs	873,646.10	3,174,265.27	3,174,265.27
2022-2023 Fixed Carry Forward	22,797.26	-28,384.38	-28,543.53
Total Indirect Costs	850,848.84	3,202,649.65	3,202,808.80
Over/(Under) Recovery	206,834.33	153,317.19	153,158.04

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	873,646.10	3,174,265.27	3,174,265.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	206,834.33	153,317.19	153,158.04
Total Projected Indirect 2026-2027 (Numerator)	666,811.77	3,020,948.08	3,021,107.23
Direct Costs	28,977,621.06	26,677,001.89	26,677,001.89
Rate for 2026-2027 **	2.30*	11.32*	11.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,457,489.10	5,382,366.65	5,382,366.65
2022-2023 Fixed Carry Forward	-201,382.66	0.00	-363,151.37
Total Indirect Costs	1,658,871.76	5,382,366.65	5,745,518.02
2022-2023 Direct Costs	37,357,462.39	33,432,584.84	33,432,584.84
2024-2025 Rate	4.44*	16.10*	17.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	39,210,399.99	34,907,746.84	34,907,746.84
Indirect costs based on rate ** multiplied by actual direct costs	1,740,941.76	5,236,162.03	6,000,641.68
2024-2025 Actual Indirect Costs	1,551,303.63	5,853,956.78	5,853,956.78
2022-2023 Fixed Carry Forward	-201,382.66	0.00	-363,151.37
Total Indirect Costs	1,752,686.29	5,853,956.78	6,217,108.15
Over/(Under) Recovery	-11,744.53	0.00	-216,466.47

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,551,303.63	5,853,956.78	5,853,956.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-11,744.53	0.00	-216,466.47
Total Projected Indirect 2026-2027 (Numerator)	1,563,048.16	5,853,956.78	6,070,423.25
Direct Costs	39,210,399.99	34,907,746.84	34,907,746.84
Rate for 2026-2027 **	3.99*	16.77*	17.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Forest Hills Public Schools
620 FOREST HILL AVE SE
GRAND RAPIDS, MI 49546

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,212,006.10	18,422,985.80	18,422,985.80
2022-2023 Fixed Carry Forward	-382,094.25	-2,487,031.97	-2,485,520.95
Total Indirect Costs	5,594,100.35	20,910,017.77	20,908,506.75
2022-2023 Direct Costs	126,216,450.67	112,612,877.00	112,612,877.00
2024-2025 Rate	4.43*	18.57*	18.57**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	130,666,025.96	116,583,785.64	116,583,785.64
Indirect costs based on rate ** multiplied by actual direct costs	5,788,504.95	17,487,567.85	21,649,608.99
2024-2025 Actual Indirect Costs	5,711,796.68	19,307,241.43	19,307,241.43
2022-2023 Fixed Carry Forward	-382,094.25	-2,487,031.97	-2,485,520.95
Total Indirect Costs	6,093,890.93	21,794,273.40	21,792,762.38
Over/(Under) Recovery	-305,385.98	0.00	-143,153.39

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	5,711,796.68	19,307,241.43	19,307,241.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-305,385.98	0.00	-143,153.39
Total Projected Indirect 2026-2027 (Numerator)	6,017,182.66	19,307,241.43	19,450,394.82
Direct Costs	130,666,025.96	116,583,785.64	116,583,785.64
Rate for 2026-2027 **	4.61*	16.56*	16.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Godfrey-Lee Public Schools
1414 BURTON ST SW
WYOMING, MI 49509

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,170,450.09	2,940,969.51	2,940,969.51
2022-2023 Fixed Carry Forward	73,836.98	69,021.81	69,994.11
Total Indirect Costs	1,096,613.11	2,871,947.70	2,870,975.40
2022-2023 Direct Costs	25,477,492.91	23,706,973.49	23,706,973.49
2024-2025 Rate	4.30*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	30,017,271.57	27,159,357.38	27,159,357.38
Indirect costs based on rate ** multiplied by actual direct costs	1,290,742.68	3,288,998.18	3,288,998.18
2024-2025 Actual Indirect Costs	1,370,550.41	4,228,464.60	4,228,464.60
2022-2023 Fixed Carry Forward	73,836.98	69,021.81	69,994.11
Total Indirect Costs	1,296,713.43	4,159,442.79	4,158,470.49
Over/(Under) Recovery	-5,970.75	-870,444.61	-869,472.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,370,550.41	4,228,464.60	4,228,464.60
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,970.75	-870,444.61	-869,472.31
Total Projected Indirect 2026-2027 (Numerator)	1,376,521.16	5,098,909.21	5,097,936.91
Direct Costs	30,017,271.57	27,159,357.38	27,159,357.38
Rate for 2026-2027 **	4.59*	18.77*	18.77**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,176,049.96	9,706,727.41	9,706,727.41
2022-2023 Fixed Carry Forward	64,192.57	-1,087,781.82	-1,082,484.57
Total Indirect Costs	2,111,857.39	10,794,509.23	10,789,211.98
2022-2023 Direct Costs	77,914,767.60	70,100,862.07	70,100,862.07
2024-2025 Rate	2.71*	15.40*	15.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	86,395,671.15	77,472,867.05	77,472,867.05
Indirect costs based on rate ** multiplied by actual direct costs	2,341,322.69	11,620,930.06	11,923,074.24
2024-2025 Actual Indirect Costs	2,466,748.65	11,106,675.75	11,106,675.75
2022-2023 Fixed Carry Forward	64,192.57	-1,087,781.82	-1,082,484.57
Total Indirect Costs	2,402,556.08	12,194,457.57	12,189,160.32
Over/(Under) Recovery	-61,233.39	0.00	-266,086.08

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,466,748.65	11,106,675.75	11,106,675.75
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-61,233.39	0.00	-266,086.08
Total Projected Indirect 2026-2027 (Numerator)	2,527,982.04	11,106,675.75	11,372,761.83
Direct Costs	86,395,671.15	77,472,867.05	77,472,867.05
Rate for 2026-2027 **	2.93*	14.34*	14.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,198,269.68	3,976,177.49	3,976,177.49
2022-2023 Fixed Carry Forward	-41,746.30	0.00	350,403.41
Total Indirect Costs	1,240,015.98	3,976,177.49	3,625,774.08
2022-2023 Direct Costs	31,207,205.77	28,429,297.96	28,429,297.96
2024-2025 Rate	3.97*	13.99*	12.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,020,783.75	31,052,480.04	31,052,480.04
Indirect costs based on rate ** multiplied by actual direct costs	1,350,625.11	4,344,241.96	3,959,191.21
2024-2025 Actual Indirect Costs	1,536,251.68	4,504,555.39	4,504,555.39
2022-2023 Fixed Carry Forward	-41,746.30	0.00	350,403.41
Total Indirect Costs	1,577,997.98	4,504,555.39	4,154,151.98
Over/(Under) Recovery	-227,372.87	-160,313.43	-194,960.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,536,251.68	4,504,555.39	4,504,555.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-227,372.87	-160,313.43	-194,960.77
Total Projected Indirect 2026-2027 (Numerator)	1,763,624.55	4,664,868.82	4,699,516.16
Direct Costs	34,020,783.75	31,052,480.04	31,052,480.04
Rate for 2026-2027 **	5.18*	15.02*	15.13**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,644,643.63	4,745,259.00	4,745,259.00
2022-2023 Fixed Carry Forward	94,107.43	628,085.20	630,164.51
Total Indirect Costs	1,550,536.20	4,117,173.80	4,115,094.49
2022-2023 Direct Costs	44,122,335.92	41,021,720.55	41,021,720.55
2024-2025 Rate	3.51*	10.04*	10.03**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	48,016,328.18	44,844,557.82	44,844,557.82
Indirect costs based on rate ** multiplied by actual direct costs	1,685,373.12	4,502,393.61	4,497,909.15
2024-2025 Actual Indirect Costs	1,839,255.20	5,011,025.56	5,011,025.56
2022-2023 Fixed Carry Forward	94,107.43	628,085.20	630,164.51
Total Indirect Costs	1,745,147.77	4,382,940.36	4,380,861.05
Over/(Under) Recovery	-59,774.65	119,453.25	117,048.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,839,255.20	5,011,025.56	5,011,025.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-59,774.65	119,453.25	117,048.10
Total Projected Indirect 2026-2027 (Numerator)	1,899,029.85	4,891,572.31	4,893,977.46
Direct Costs	48,016,328.18	44,844,557.82	44,844,557.82
Rate for 2026-2027 **	3.95*	10.91*	10.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41150
Form R0418

*** Final ***

Kent City Community Schools
200 N CLOVER ST
KENT CITY, MI 49330

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	517,138.90	2,032,968.74	2,032,968.74
2022-2023 Fixed Carry Forward	289,321.45	164,653.27	164,653.27
Total Indirect Costs	227,817.45	1,868,315.47	1,868,315.47
2022-2023 Direct Costs	18,566,647.64	17,050,817.80	17,050,817.80
2024-2025 Rate	1.23*	10.96*	10.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,419,220.87	17,650,008.03	17,650,008.03
Indirect costs based on rate ** multiplied by actual direct costs	238,856.42	1,934,440.88	1,934,440.88
2024-2025 Actual Indirect Costs	628,268.54	2,397,481.38	2,397,481.38
2022-2023 Fixed Carry Forward	289,321.45	164,653.27	164,653.27
Total Indirect Costs	338,947.09	2,232,828.11	2,232,828.11
Over/(Under) Recovery	-100,090.67	-298,387.23	-298,387.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	628,268.54	2,397,481.38	2,397,481.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-100,090.67	-298,387.23	-298,387.23
Total Projected Indirect 2026-2027 (Numerator)	728,359.21	2,695,868.61	2,695,868.61
Direct Costs	19,419,220.87	17,650,008.03	17,650,008.03
Rate for 2026-2027 **	3.75*	15.27*	15.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41160
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*** Final ***

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,602,651.50	17,359,935.19	17,359,935.19
2022-2023 Fixed Carry Forward	-199,522.62	-693,778.43	-618,275.87
Total Indirect Costs	4,802,174.12	18,053,713.62	17,978,211.06
2022-2023 Direct Costs	125,024,336.26	112,457,198.09	112,457,198.09
2024-2025 Rate	3.84*	16.05*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	165,539,539.07	151,706,364.93	151,706,364.93
Indirect costs based on rate ** multiplied by actual direct costs	6,356,718.30	22,755,954.74	24,257,847.75
2024-2025 Actual Indirect Costs	5,655,833.98	19,200,111.13	19,200,111.13
2022-2023 Fixed Carry Forward	-199,522.62	-693,778.43	-618,275.87
Total Indirect Costs	5,855,356.60	19,893,889.56	19,818,387.00
Over/(Under) Recovery	501,361.70	0.00	4,439,460.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	5,655,833.98	19,200,111.13	19,200,111.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	501,361.70	0.00	4,439,460.75
Total Projected Indirect 2026-2027 (Numerator)	5,154,472.28	19,200,111.13	14,760,650.38
Direct Costs	165,539,539.07	151,706,364.93	151,706,364.93
Rate for 2026-2027 **	3.11*	12.66*	9.73**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41170
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*** Final ***

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,214,724.54	5,866,034.04	5,866,034.04
2022-2023 Fixed Carry Forward	230,903.18	198,444.71	147,772.79
Total Indirect Costs	983,821.36	5,667,589.33	5,718,261.25
2022-2023 Direct Costs	46,540,355.28	41,680,266.30	41,680,266.30
2024-2025 Rate	2.11*	13.60*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	49,247,900.58	44,157,371.68	44,157,371.68
Indirect costs based on rate ** multiplied by actual direct costs	1,039,130.70	6,005,402.55	6,058,391.39
2024-2025 Actual Indirect Costs	1,483,440.73	6,359,625.71	6,359,625.71
2022-2023 Fixed Carry Forward	230,903.18	198,444.71	147,772.79
Total Indirect Costs	1,252,537.55	6,161,181.00	6,211,852.92
Over/(Under) Recovery	-213,406.85	-155,778.45	-153,461.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,483,440.73	6,359,625.71	6,359,625.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-213,406.85	-155,778.45	-153,461.53
Total Projected Indirect 2026-2027 (Numerator)	1,696,847.58	6,515,404.16	6,513,087.24
Direct Costs	49,247,900.58	44,157,371.68	44,157,371.68
Rate for 2026-2027 **	3.45*	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 2026-2027 Indirect Cost Rates
School District 41210
Form R0418

*** Final ***

Rockford Public Schools
350 N MAIN ST
ROCKFORD, MI 49341

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,193,662.45	13,990,524.88	13,990,524.88
2022-2023 Fixed Carry Forward	15,674.88	0.00	795,704.71
Total Indirect Costs	4,177,987.57	13,990,524.88	13,194,820.17
2022-2023 Direct Costs	104,080,094.65	94,298,099.84	94,298,099.84
2024-2025 Rate	4.01*	14.84*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	115,193,282.76	103,196,021.35	103,196,021.35
Indirect costs based on rate ** multiplied by actual direct costs	4,619,250.64	15,314,289.57	14,437,123.39
2024-2025 Actual Indirect Costs	4,172,017.42	15,830,067.90	15,830,067.90
2022-2023 Fixed Carry Forward	15,674.88	0.00	795,704.71
Total Indirect Costs	4,156,342.54	15,830,067.90	15,034,363.19
Over/(Under) Recovery	462,908.10	-515,778.33	-597,239.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,172,017.42	15,830,067.90	15,830,067.90
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	462,908.10	-515,778.33	-597,239.80
Total Projected Indirect 2026-2027 (Numerator)	3,709,109.32	16,345,846.23	16,427,307.70
Direct Costs	115,193,282.76	103,196,021.35	103,196,021.35
Rate for 2026-2027 **	3.22*	15.84*	15.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41240
Form R0418

*** Final ***

Sparta Area Schools
465 S UNION ST
SPARTA, MI 49345

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	975,773.94	4,048,652.61	4,048,652.61
2022-2023 Fixed Carry Forward	439,660.53	298,525.20	295,964.71
Total Indirect Costs	536,113.41	3,750,127.41	3,752,687.90
2022-2023 Direct Costs	35,849,280.37	32,776,401.70	32,776,401.70
2024-2025 Rate	1.50*	11.44*	11.45**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	39,568,549.09	36,205,219.39	36,205,219.39
Indirect costs based on rate ** multiplied by actual direct costs	593,528.24	4,141,877.10	4,145,497.62
2024-2025 Actual Indirect Costs	1,041,909.49	4,405,239.19	4,405,239.19
2022-2023 Fixed Carry Forward	439,660.53	298,525.20	295,964.71
Total Indirect Costs	602,248.96	4,106,713.99	4,109,274.48
Over/(Under) Recovery	-8,720.72	35,163.11	36,223.14

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,041,909.49	4,405,239.19	4,405,239.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-8,720.72	35,163.11	36,223.14
Total Projected Indirect 2026-2027 (Numerator)	1,050,630.21	4,370,076.08	4,369,016.05
Direct Costs	39,568,549.09	36,205,219.39	36,205,219.39
Rate for 2026-2027 **	2.66*	12.07*	12.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41900
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*** Final ***

Covenant High School Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	114,431.00	510,148.00	510,148.00
2022-2023 Fixed Carry Forward	-10,286.18	0.00	-92,416.05
Total Indirect Costs	124,717.18	510,148.00	602,564.05
2022-2023 Direct Costs	2,659,718.00	2,264,001.00	2,264,001.00
2024-2025 Rate	4.69*	22.53*	26.62**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,234,263.00	2,777,776.00	2,777,776.00
Indirect costs based on rate ** multiplied by actual direct costs	151,686.93	416,666.40	694,444.00
2024-2025 Actual Indirect Costs	129,966.00	586,453.00	586,453.00
2022-2023 Fixed Carry Forward	-10,286.18	0.00	-92,416.05
Total Indirect Costs	140,252.18	586,453.00	678,869.05
Over/(Under) Recovery	11,434.75	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	129,966.00	586,453.00	586,453.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	11,434.75	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	118,531.25	586,453.00	586,453.00
Direct Costs	3,234,263.00	2,777,776.00	2,777,776.00
Rate for 2026-2027 **	3.66*	21.11*	21.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41901
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*** Final ***

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	92,489.00	399,197.83	399,197.83
2022-2023 Fixed Carry Forward	2,083.69	-37,291.64	-37,291.64
Total Indirect Costs	90,405.31	436,489.47	436,489.47
2022-2023 Direct Costs	4,205,406.97	3,898,698.14	3,898,698.14
2024-2025 Rate	2.15*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,074,867.03	4,691,661.56	4,691,661.56
Indirect costs based on rate ** multiplied by actual direct costs	109,109.64	525,466.09	525,466.09
2024-2025 Actual Indirect Costs	103,793.60	486,999.07	486,999.07
2022-2023 Fixed Carry Forward	2,083.69	-37,291.64	-37,291.64
Total Indirect Costs	101,709.91	524,290.71	524,290.71
Over/(Under) Recovery	7,399.73	1,175.38	1,175.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	103,793.60	486,999.07	486,999.07
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	7,399.73	1,175.38	1,175.38
Total Projected Indirect 2026-2027 (Numerator)	96,393.87	485,823.69	485,823.69
Direct Costs	5,074,867.03	4,691,661.56	4,691,661.56
Rate for 2026-2027 **	1.90*	10.36*	10.36**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41904
Form R0418

*** Final ***

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	18,635.87	738,627.92	738,627.92
2022-2023 Fixed Carry Forward	19,167.64	-95,834.46	-95,834.46
Total Indirect Costs	-531.77	834,462.38	834,462.38
2022-2023 Direct Costs	8,218,155.08	7,498,163.03	7,498,163.03
2024-2025 Rate	0.00*	11.13*	11.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,959,819.86	8,278,044.00	8,278,044.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	921,346.30	921,346.30
2024-2025 Actual Indirect Costs	51,742.17	733,518.03	733,518.03
2022-2023 Fixed Carry Forward	19,167.64	-95,834.46	-95,834.46
Total Indirect Costs	32,574.53	829,352.49	829,352.49
Over/(Under) Recovery	0.00	91,993.81	91,993.81

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	51,742.17	733,518.03	733,518.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	91,993.81	91,993.81
Total Projected Indirect 2026-2027 (Numerator)	51,742.17	641,524.22	641,524.22
Direct Costs	8,959,819.86	8,278,044.00	8,278,044.00
Rate for 2026-2027 **	0.58*	7.75*	7.75**

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

Michigan Department of Education
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*** Final ***

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	863,920.00	2,166,883.00	2,166,883.00
2022-2023 Fixed Carry Forward	-86,221.18	0.00	0.00
Total Indirect Costs	950,141.18	2,166,883.00	2,166,883.00
2022-2023 Direct Costs	8,050,704.00	6,747,741.00	6,747,741.00
2024-2025 Rate	11.80*	32.11*	32.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,769,469.00	7,401,634.00	7,401,634.00
Indirect costs based on rate ** multiplied by actual direct costs	1,034,797.34	1,110,245.10	1,850,408.50
2024-2025 Actual Indirect Costs	1,154,976.00	2,522,811.00	2,522,811.00
2022-2023 Fixed Carry Forward	-86,221.18	0.00	0.00
Total Indirect Costs	1,241,197.18	2,522,811.00	2,522,811.00
Over/(Under) Recovery	-206,399.84	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,154,976.00	2,522,811.00	2,522,811.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-206,399.84	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,361,375.84	2,522,811.00	2,522,811.00
Direct Costs	8,769,469.00	7,401,634.00	7,401,634.00
Rate for 2026-2027 **	15.52*	34.08*	34.08**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	57,625.91	265,097.81	265,097.81
2022-2023 Fixed Carry Forward	1,681.79	-72,175.41	-75,369.13
Total Indirect Costs	55,944.12	337,273.22	340,466.94
2022-2023 Direct Costs	2,160,127.81	1,952,655.91	1,952,655.91
2024-2025 Rate	2.59*	17.27*	17.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,243,116.77	2,037,585.42	2,037,585.42
Indirect costs based on rate ** multiplied by actual direct costs	58,096.72	305,637.81	355,354.90
2024-2025 Actual Indirect Costs	67,576.36	273,107.71	273,107.71
2022-2023 Fixed Carry Forward	1,681.79	-72,175.41	-75,369.13
Total Indirect Costs	65,894.57	345,283.12	348,476.84
Over/(Under) Recovery	-7,797.85	0.00	6,878.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	67,576.36	273,107.71	273,107.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,797.85	0.00	6,878.06
Total Projected Indirect 2026-2027 (Numerator)	75,374.21	273,107.71	266,229.65
Direct Costs	2,243,116.77	2,037,585.42	2,037,585.42
Rate for 2026-2027 **	3.36*	13.40*	13.07**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41909
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*** Final ***

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	273,557.00	1,563,280.00	1,563,280.00
2022-2023 Fixed Carry Forward	361,621.31	0.00	0.00
Total Indirect Costs	-88,064.31	1,563,280.00	1,563,280.00
2022-2023 Direct Costs	8,469,071.00	7,179,348.00	7,179,348.00
2024-2025 Rate	0.00*	21.77*	21.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,111,073.00	7,820,782.00	7,820,782.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,173,117.30	1,702,584.24
2024-2025 Actual Indirect Costs	577,635.00	1,867,926.00	1,867,926.00
2022-2023 Fixed Carry Forward	361,621.31	0.00	0.00
Total Indirect Costs	216,013.69	1,867,926.00	1,867,926.00
Over/(Under) Recovery	0.00	0.00	-165,341.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	577,635.00	1,867,926.00	1,867,926.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-165,341.76
Total Projected Indirect 2026-2027 (Numerator)	577,635.00	1,867,926.00	2,033,267.76
Direct Costs	9,111,073.00	7,820,782.00	7,820,782.00
Rate for 2026-2027 **	6.34*	23.88*	26.00**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	950,938.00	2,334,725.00	2,334,725.00
2022-2023 Fixed Carry Forward	-219,783.28	0.00	0.00
Total Indirect Costs	1,170,721.28	2,334,725.00	2,334,725.00
2022-2023 Direct Costs	8,279,892.00	6,896,105.00	6,896,105.00
2024-2025 Rate	14.14*	33.86*	33.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,345,845.00	6,962,222.00	6,962,222.00
Indirect costs based on rate ** multiplied by actual direct costs	1,180,102.48	1,044,333.30	1,740,555.50
2024-2025 Actual Indirect Costs	1,110,705.00	2,494,328.00	2,494,328.00
2022-2023 Fixed Carry Forward	-219,783.28	0.00	0.00
Total Indirect Costs	1,330,488.28	2,494,328.00	2,494,328.00
Over/(Under) Recovery	-150,385.80	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,110,705.00	2,494,328.00	2,494,328.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-150,385.80	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,261,090.80	2,494,328.00	2,494,328.00
Direct Costs	8,345,845.00	6,962,222.00	6,962,222.00
Rate for 2026-2027 **	15.11*	35.83*	35.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41911
Form R0418

*** Final ***

Flat River Academy
9481 JORDAN RD
Greenville, MI 48838

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,223.00	165,225.00	165,225.00
2022-2023 Fixed Carry Forward	0.00	12,673.91	-628.15
Total Indirect Costs	3,223.00	152,551.09	165,853.15
2022-2023 Direct Costs	1,509,721.00	1,347,719.00	1,347,719.00
2024-2025 Rate	0.21*	11.32*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,828,980.69	1,638,980.16	1,638,980.16
Indirect costs based on rate ** multiplied by actual direct costs	3,840.86	185,532.55	201,758.46
2024-2025 Actual Indirect Costs	3,497.79	193,498.32	193,498.32
2022-2023 Fixed Carry Forward	0.00	12,673.91	-628.15
Total Indirect Costs	3,497.79	180,824.41	194,126.47
Over/(Under) Recovery	343.07	4,708.14	7,631.99

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,497.79	193,498.32	193,498.32
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	343.07	4,708.14	7,631.99
Total Projected Indirect 2026-2027 (Numerator)	3,154.72	188,790.18	185,866.33
Direct Costs	1,828,980.69	1,638,980.16	1,638,980.16
Rate for 2026-2027 **	0.17*	11.52*	11.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41914
Form R0418

*** Final ***

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	357,245.00	1,528,817.00	1,528,817.00
2022-2023 Fixed Carry Forward	222,409.18	0.00	0.00
Total Indirect Costs	134,835.82	1,528,817.00	1,528,817.00
2022-2023 Direct Costs	7,151,007.00	5,979,435.00	5,979,435.00
2024-2025 Rate	1.89*	25.57*	25.57**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,457,222.00	5,264,918.00	5,264,918.00
Indirect costs based on rate ** multiplied by actual direct costs	122,041.50	789,737.70	1,316,229.50
2024-2025 Actual Indirect Costs	269,323.00	1,461,627.00	1,461,627.00
2022-2023 Fixed Carry Forward	222,409.18	0.00	0.00
Total Indirect Costs	46,913.82	1,461,627.00	1,461,627.00
Over/(Under) Recovery	75,127.68	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	269,323.00	1,461,627.00	1,461,627.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	75,127.68	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	194,195.32	1,461,627.00	1,461,627.00
Direct Costs	6,457,222.00	5,264,918.00	5,264,918.00
Rate for 2026-2027 **	3.01*	27.76*	27.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41915
Form R0418

*** Final ***

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	664,845.00	1,834,542.00	1,834,542.00
2022-2023 Fixed Carry Forward	68,883.69	0.00	0.00
Total Indirect Costs	595,961.31	1,834,542.00	1,834,542.00
2022-2023 Direct Costs	7,490,886.00	6,321,189.00	6,321,189.00
2024-2025 Rate	7.96*	29.02*	29.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,842,103.00	6,658,209.00	6,658,209.00
Indirect costs based on rate ** multiplied by actual direct costs	624,231.40	998,731.35	1,664,552.25
2024-2025 Actual Indirect Costs	969,118.00	2,153,012.00	2,153,012.00
2022-2023 Fixed Carry Forward	68,883.69	0.00	0.00
Total Indirect Costs	900,234.31	2,153,012.00	2,153,012.00
Over/(Under) Recovery	-276,002.91	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	969,118.00	2,153,012.00	2,153,012.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-276,002.91	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,245,120.91	2,153,012.00	2,153,012.00
Direct Costs	7,842,103.00	6,658,209.00	6,658,209.00
Rate for 2026-2027 **	15.88*	32.34*	32.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41916
Form R0418

*** Final ***

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	925,523.00	2,083,434.00	2,083,434.00
2022-2023 Fixed Carry Forward	-107,818.37	0.00	0.00
Total Indirect Costs	1,033,341.37	2,083,434.00	2,083,434.00
2022-2023 Direct Costs	7,622,040.00	6,464,129.00	6,464,129.00
2024-2025 Rate	13.56*	32.23*	32.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,423,532.00	7,190,022.00	7,190,022.00
Indirect costs based on rate ** multiplied by actual direct costs	1,142,230.94	1,078,503.30	1,797,505.50
2024-2025 Actual Indirect Costs	1,145,427.00	2,378,937.00	2,378,937.00
2022-2023 Fixed Carry Forward	-107,818.37	0.00	0.00
Total Indirect Costs	1,253,245.37	2,378,937.00	2,378,937.00
Over/(Under) Recovery	-111,014.43	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,145,427.00	2,378,937.00	2,378,937.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-111,014.43	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,256,441.43	2,378,937.00	2,378,937.00
Direct Costs	8,423,532.00	7,190,022.00	7,190,022.00
Rate for 2026-2027 **	14.92*	33.09*	33.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41917
Form R0418

*** Final ***

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	205,432.22	598,628.54	598,628.54
2022-2023 Fixed Carry Forward	-55,754.15	-85,380.40	-35,283.30
Total Indirect Costs	261,186.37	684,008.94	633,911.84
2022-2023 Direct Costs	4,753,843.23	4,360,646.91	4,360,646.91
2024-2025 Rate	5.49*	15.69*	14.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,919,397.33	3,572,221.71	3,572,221.71
Indirect costs based on rate ** multiplied by actual direct costs	215,174.91	535,833.26	519,401.04
2024-2025 Actual Indirect Costs	204,710.43	551,886.05	551,886.05
2022-2023 Fixed Carry Forward	-55,754.15	-85,380.40	-35,283.30
Total Indirect Costs	260,464.58	637,266.45	587,169.35
Over/(Under) Recovery	-45,289.67	0.00	-5,436.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	204,710.43	551,886.05	551,886.05
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-45,289.67	0.00	-5,436.23
Total Projected Indirect 2026-2027 (Numerator)	250,000.10	551,886.05	557,322.28
Direct Costs	3,919,397.33	3,572,221.71	3,572,221.71
Rate for 2026-2027 **	6.38*	15.45*	15.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41918
Form R0418

*** Final ***

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	346,417.61	858,079.23	858,079.23
2022-2023 Fixed Carry Forward	-68,030.61	0.00	-177,680.33
Total Indirect Costs	414,448.22	858,079.23	1,035,759.56
2022-2023 Direct Costs	3,821,386.55	3,309,724.93	3,309,724.93
2024-2025 Rate	10.85*	25.93*	31.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,871,925.68	3,354,888.12	3,354,888.12
Indirect costs based on rate ** multiplied by actual direct costs	420,103.94	503,233.22	838,722.03
2024-2025 Actual Indirect Costs	367,053.23	884,090.79	884,090.79
2022-2023 Fixed Carry Forward	-68,030.61	0.00	-177,680.33
Total Indirect Costs	435,083.84	884,090.79	1,061,771.12
Over/(Under) Recovery	-14,979.90	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	367,053.23	884,090.79	884,090.79
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-14,979.90	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	382,033.13	884,090.79	884,090.79
Direct Costs	3,871,925.68	3,354,888.12	3,354,888.12
Rate for 2026-2027 **	9.87*	26.35*	26.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41919
Form R0418

*** Final ***

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	226,002.00	1,636,578.00	1,636,578.00
2022-2023 Fixed Carry Forward	-10,814.83	0.00	0.00
Total Indirect Costs	236,816.83	1,636,578.00	1,636,578.00
2022-2023 Direct Costs	6,936,952.00	5,526,376.00	5,526,376.00
2024-2025 Rate	3.41*	29.61*	29.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,244,734.00	5,826,402.00	5,826,402.00
Indirect costs based on rate ** multiplied by actual direct costs	247,045.43	873,960.30	1,456,600.50
2024-2025 Actual Indirect Costs	292,976.00	1,711,308.00	1,711,308.00
2022-2023 Fixed Carry Forward	-10,814.83	0.00	0.00
Total Indirect Costs	303,790.83	1,711,308.00	1,711,308.00
Over/(Under) Recovery	-56,745.40	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	292,976.00	1,711,308.00	1,711,308.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-56,745.40	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	349,721.40	1,711,308.00	1,711,308.00
Direct Costs	7,244,734.00	5,826,402.00	5,826,402.00
Rate for 2026-2027 **	4.83*	29.37*	29.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41920
Form R0418

*** Final ***

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	971,143.00	2,222,986.00	2,222,986.00
2022-2023 Fixed Carry Forward	-146,052.00	0.00	0.00
Total Indirect Costs	1,117,195.00	2,222,986.00	2,222,986.00
2022-2023 Direct Costs	7,190,736.00	5,938,893.00	5,938,893.00
2024-2025 Rate	15.54*	37.43*	37.43**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,687,450.00	6,438,939.00	6,438,939.00
Indirect costs based on rate ** multiplied by actual direct costs	1,153,117.50	965,840.85	1,609,734.75
2024-2025 Actual Indirect Costs	1,081,054.00	2,329,565.00	2,329,565.00
2022-2023 Fixed Carry Forward	-146,052.00	0.00	0.00
Total Indirect Costs	1,227,106.00	2,329,565.00	2,329,565.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,081,054.00	2,329,565.00	2,329,565.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,081,054.00	2,329,565.00	2,329,565.00
Direct Costs	7,687,450.00	6,438,939.00	6,438,939.00
Rate for 2026-2027 **	14.06*	36.18*	36.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41921
Form R0418

*** Final ***

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	137,941.00	323,438.00	323,438.00
2022-2023 Fixed Carry Forward	4,726.36	12,318.90	12,289.87
Total Indirect Costs	133,214.64	311,119.10	311,148.13
2022-2023 Direct Costs	3,349,237.00	3,163,740.00	3,163,740.00
2024-2025 Rate	3.98*	9.83*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,471,621.00	3,226,733.00	3,226,733.00
Indirect costs based on rate ** multiplied by actual direct costs	138,170.52	317,187.85	317,187.85
2024-2025 Actual Indirect Costs	301,241.00	546,129.00	546,129.00
2022-2023 Fixed Carry Forward	4,726.36	12,318.90	12,289.87
Total Indirect Costs	296,514.64	533,810.10	533,839.13
Over/(Under) Recovery	-158,344.12	-216,622.25	-216,651.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	301,241.00	546,129.00	546,129.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-158,344.12	-216,622.25	-216,651.28
Total Projected Indirect 2026-2027 (Numerator)	459,585.12	762,751.25	762,780.28
Direct Costs	3,471,621.00	3,226,733.00	3,226,733.00
Rate for 2026-2027 **	13.24*	23.64*	23.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41922
Form R0418

*** Final ***

Lighthouse Academy
3300 36TH ST SE
Grand Rapids, MI 49512

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	475,738.00	834,864.00	834,864.00
2022-2023 Fixed Carry Forward	201,275.05	0.00	536,013.77
Total Indirect Costs	274,462.95	834,864.00	298,850.23
2022-2023 Direct Costs	6,769,798.00	6,410,672.00	6,410,672.00
2024-2025 Rate	4.05*	13.02*	4.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,850,907.00	7,439,987.00	7,439,987.00
Indirect costs based on rate ** multiplied by actual direct costs	317,961.73	968,686.31	346,703.39
2024-2025 Actual Indirect Costs	607,427.00	1,018,347.00	1,018,347.00
2022-2023 Fixed Carry Forward	201,275.05	0.00	536,013.77
Total Indirect Costs	406,151.95	1,018,347.00	482,333.23
Over/(Under) Recovery	-88,190.22	-49,660.69	-135,629.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	607,427.00	1,018,347.00	1,018,347.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-88,190.22	-49,660.69	-135,629.84
Total Projected Indirect 2026-2027 (Numerator)	695,617.22	1,068,007.69	1,153,976.84
Direct Costs	7,850,907.00	7,439,987.00	7,439,987.00
Rate for 2026-2027 **	8.86*	14.35*	15.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41923
Form R0418

*** Final ***

Wellspring Preparatory High School
1031 PAGE ST NE
GRAND RAPIDS, MI 49505

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	257,311.00	1,334,526.00	1,334,526.00
2022-2023 Fixed Carry Forward	-141,362.86	0.00	0.00
Total Indirect Costs	398,673.86	1,334,526.00	1,334,526.00
2022-2023 Direct Costs	4,477,217.00	3,400,002.00	3,400,002.00
2024-2025 Rate	8.90*	39.25*	39.25**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,450,488.00	3,295,163.00	3,295,163.00
Indirect costs based on rate ** multiplied by actual direct costs	396,093.43	494,274.45	823,790.75
2024-2025 Actual Indirect Costs	294,559.00	1,449,884.00	1,449,884.00
2022-2023 Fixed Carry Forward	-141,362.86	0.00	0.00
Total Indirect Costs	435,921.86	1,449,884.00	1,449,884.00
Over/(Under) Recovery	-39,828.43	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	294,559.00	1,449,884.00	1,449,884.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-39,828.43	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	334,387.43	1,449,884.00	1,449,884.00
Direct Costs	4,450,488.00	3,295,163.00	3,295,163.00
Rate for 2026-2027 **	7.51*	44.00*	44.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41924
Form R0418

*** Final ***

West Michigan Aviation Academy
5363 44TH ST SE
Grand Rapids, MI 49512

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	126,575.00	853,607.00	853,607.00
2022-2023 Fixed Carry Forward	-2,996.71	-205,728.02	-205,818.01
Total Indirect Costs	129,571.71	1,059,335.02	1,059,425.01
2022-2023 Direct Costs	6,268,610.00	5,541,578.00	5,541,578.00
2024-2025 Rate	2.07*	19.12*	19.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,739,592.00	5,932,417.00	5,932,417.00
Indirect costs based on rate ** multiplied by actual direct costs	139,509.55	889,862.55	1,134,278.13
2024-2025 Actual Indirect Costs	120,059.00	927,234.00	927,234.00
2022-2023 Fixed Carry Forward	-2,996.71	-205,728.02	-205,818.01
Total Indirect Costs	123,055.71	1,132,962.02	1,133,052.01
Over/(Under) Recovery	16,453.84	0.00	1,226.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	120,059.00	927,234.00	927,234.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	16,453.84	0.00	1,226.12
Total Projected Indirect 2026-2027 (Numerator)	103,605.16	927,234.00	926,007.88
Direct Costs	6,739,592.00	5,932,417.00	5,932,417.00
Rate for 2026-2027 **	1.54*	15.63*	15.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41925
Form R0418

*** Final ***

Michigan Virtual Charter Academy
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,888,317.49	2,090,768.16	2,090,768.16
2022-2023 Fixed Carry Forward	122,717.93	107,964.49	107,964.49
Total Indirect Costs	1,765,599.56	1,982,803.67	1,982,803.67
2022-2023 Direct Costs	29,549,968.31	29,347,517.64	29,347,517.64
2024-2025 Rate	5.97*	6.76*	6.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	32,361,940.17	32,213,777.90	32,213,777.90
Indirect costs based on rate ** multiplied by actual direct costs	1,932,007.83	2,177,651.39	2,177,651.39
2024-2025 Actual Indirect Costs	2,049,951.02	2,198,113.29	2,198,113.29
2022-2023 Fixed Carry Forward	122,717.93	107,964.49	107,964.49
Total Indirect Costs	1,927,233.09	2,090,148.80	2,090,148.80
Over/(Under) Recovery	4,774.74	87,502.59	87,502.59

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,049,951.02	2,198,113.29	2,198,113.29
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	4,774.74	87,502.59	87,502.59
Total Projected Indirect 2026-2027 (Numerator)	2,045,176.28	2,110,610.70	2,110,610.70
Direct Costs	32,361,940.17	32,213,777.90	32,213,777.90
Rate for 2026-2027 **	6.32*	6.55*	6.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41926
Form R0418

*** Final ***

Hope Academy of West Michigan
240 BROWN ST SE
Grand Rapids, MI 49507

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	286,962.00	654,888.00	654,888.00
2022-2023 Fixed Carry Forward	28,769.05	0.00	203,031.93
Total Indirect Costs	258,192.95	654,888.00	451,856.07
2022-2023 Direct Costs	4,695,733.00	4,327,807.00	4,327,807.00
2024-2025 Rate	5.50*	15.13*	10.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,110,546.00	3,751,712.00	3,751,712.00
Indirect costs based on rate ** multiplied by actual direct costs	226,080.03	562,756.80	391,678.73
2024-2025 Actual Indirect Costs	265,587.00	624,421.00	624,421.00
2022-2023 Fixed Carry Forward	28,769.05	0.00	203,031.93
Total Indirect Costs	236,817.95	624,421.00	421,389.07
Over/(Under) Recovery	-10,737.92	0.00	-29,710.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	265,587.00	624,421.00	624,421.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-10,737.92	0.00	-29,710.34
Total Projected Indirect 2026-2027 (Numerator)	276,324.92	624,421.00	654,131.34
Direct Costs	4,110,546.00	3,751,712.00	3,751,712.00
Rate for 2026-2027 **	6.72*	16.64*	17.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41928
Form R0418

*** Final ***

River City Scholars Charter Academy
944 EVERGREEN ST SE
Grand Rapids, MI 49507

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	178,284.00	1,648,928.00	1,648,928.00
2022-2023 Fixed Carry Forward	-6,774.62	0.00	0.00
Total Indirect Costs	185,058.62	1,648,928.00	1,648,928.00
2022-2023 Direct Costs	6,141,816.00	4,671,172.00	4,671,172.00
2024-2025 Rate	3.01*	35.30*	35.30**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,039,407.00	4,538,928.00	4,538,928.00
Indirect costs based on rate ** multiplied by actual direct costs	181,786.15	680,839.20	1,134,732.00
2024-2025 Actual Indirect Costs	244,387.00	1,744,866.00	1,744,866.00
2022-2023 Fixed Carry Forward	-6,774.62	0.00	0.00
Total Indirect Costs	251,161.62	1,744,866.00	1,744,866.00
Over/(Under) Recovery	-69,375.47	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	244,387.00	1,744,866.00	1,744,866.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-69,375.47	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	313,762.47	1,744,866.00	1,744,866.00
Direct Costs	6,039,407.00	4,538,928.00	4,538,928.00
Rate for 2026-2027 **	5.20*	38.44*	38.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 41929
Form R0418

*** Final ***

NexTech High School
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	19,185.00	160,812.00	160,812.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,185.00	160,812.00	160,812.00
2022-2023 Direct Costs	1,301,715.00	1,160,088.00	1,160,088.00
2024-2025 Rate	1.47*	13.86*	13.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,531,324.00	1,454,980.00	1,454,980.00
Indirect costs based on rate ** multiplied by actual direct costs	22,510.46	201,660.23	201,660.23
2024-2025 Actual Indirect Costs	11,127.00	87,471.00	87,471.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,127.00	87,471.00	87,471.00
Over/(Under) Recovery	11,383.46	114,189.23	114,189.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	11,127.00	87,471.00	87,471.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	11,383.46	114,189.23	114,189.23
Total Projected Indirect 2026-2027 (Numerator)	-256.46	-26,718.23	-26,718.23
Direct Costs	1,531,324.00	1,454,980.00	1,454,980.00
Rate for 2026-2027 **	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 2026-2027 Indirect Cost Rates
School District 41930
Form R0418

*** Final ***

Grand River Preparatory High School
650 52ND ST SE
Kentwood, MI 49548

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	354,664.00	1,661,717.00	1,661,717.00
2022-2023 Fixed Carry Forward	180,065.72	0.00	0.00
Total Indirect Costs	174,598.28	1,661,717.00	1,661,717.00
2022-2023 Direct Costs	6,482,087.00	5,175,034.00	5,175,034.00
2024-2025 Rate	2.69*	32.11*	32.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,751,077.00	6,404,111.00	6,404,111.00
Indirect costs based on rate ** multiplied by actual direct costs	208,503.97	960,616.65	1,601,027.75
2024-2025 Actual Indirect Costs	636,973.00	1,983,939.00	1,983,939.00
2022-2023 Fixed Carry Forward	180,065.72	0.00	0.00
Total Indirect Costs	456,907.28	1,983,939.00	1,983,939.00
Over/(Under) Recovery	-248,403.31	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	636,973.00	1,983,939.00	1,983,939.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-248,403.31	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	885,376.31	1,983,939.00	1,983,939.00
Direct Costs	7,751,077.00	6,404,111.00	6,404,111.00
Rate for 2026-2027 **	11.42*	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 2026-2027 Indirect Cost Rates
School District 41931
Form R0418

*** Final ***

PrepNet Virtual Academy
3850 BROADMOOR AVE SE
GRAND RAPIDS, MI 49512

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	389,803.00	563,391.00	563,391.00
2022-2023 Fixed Carry Forward	364,144.21	1,324,491.64	1,324,491.64
Total Indirect Costs	25,658.79	-761,100.64	-761,100.64
2022-2023 Direct Costs	13,658,464.00	13,484,876.00	13,484,876.00
2024-2025 Rate	0.19*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,258,367.00	12,216,424.00	12,216,424.00
Indirect costs based on rate ** multiplied by actual direct costs	23,290.90	0.00	0.00
2024-2025 Actual Indirect Costs	1,426,133.00	1,468,076.00	1,468,076.00
2022-2023 Fixed Carry Forward	364,144.21	1,324,491.64	1,324,491.64
Total Indirect Costs	1,061,988.79	143,584.36	143,584.36
Over/(Under) Recovery	-1,038,697.89	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,426,133.00	1,468,076.00	1,468,076.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,038,697.89	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	2,464,830.89	1,468,076.00	1,468,076.00
Direct Costs	12,258,367.00	12,216,424.00	12,216,424.00
Rate for 2026-2027 **	20.11*	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 2026-2027 Indirect Cost Rates
School District 41932
Form R0418

*** Final ***

Gerald Dawkins Academy
1050 FISK ST SE
GRAND RAPIDS, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,788,326.02	2,621,862.00	2,621,862.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	47,528.56	213,992.58	213,992.58
Total Indirect Costs	47,528.56	213,992.58	213,992.58
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	47,528.56	213,992.58	213,992.58
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	47,528.56	213,992.58	213,992.58
Direct Costs	2,788,326.02	2,621,862.00	2,621,862.00
Rate for 2026-2027 **	1.70*	8.16*	8.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 42030
Form R0418

*** Final ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	16,157.00	16,157.00
2022-2023 Fixed Carry Forward	0.00	3,154.11	3,154.11
Total Indirect Costs	0.00	13,002.89	13,002.89
2022-2023 Direct Costs	270,447.00	254,290.00	254,290.00
2024-2025 Rate	0.00*	5.11*	5.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	276,364.00	248,010.00	248,010.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,673.31	12,673.31
2024-2025 Actual Indirect Costs	0.00	28,354.00	28,354.00
2022-2023 Fixed Carry Forward	0.00	3,154.11	3,154.11
Total Indirect Costs	0.00	25,199.89	25,199.89
Over/(Under) Recovery	0.00	-12,526.58	-12,526.58

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	0.00	28,354.00	28,354.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-12,526.58	-12,526.58
Total Projected Indirect 2026-2027 (Numerator)	0.00	40,880.58	40,880.58
Direct Costs	276,364.00	248,010.00	248,010.00
Rate for 2026-2027 **	0.00*	16.48*	16.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 43040
Form R0418

*** Final ***

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	702,947.33	1,681,483.02	1,681,483.02
2022-2023 Fixed Carry Forward	-153,580.70	0.00	-247,060.37
Total Indirect Costs	856,528.03	1,681,483.02	1,928,543.39
2022-2023 Direct Costs	10,253,852.85	9,275,317.16	9,275,317.16
2024-2025 Rate	8.35*	18.13*	20.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,377,324.70	10,184,442.93	10,184,442.93
Indirect costs based on rate ** multiplied by actual direct costs	950,006.61	1,527,666.44	2,117,345.69
2024-2025 Actual Indirect Costs	658,961.78	1,851,843.55	1,851,843.55
2022-2023 Fixed Carry Forward	-153,580.70	0.00	-247,060.37
Total Indirect Costs	812,542.48	1,851,843.55	2,098,903.92
Over/(Under) Recovery	137,464.13	0.00	18,441.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	658,961.78	1,851,843.55	1,851,843.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	137,464.13	0.00	18,441.77
Total Projected Indirect 2026-2027 (Numerator)	521,497.65	1,851,843.55	1,833,401.78
Direct Costs	11,377,324.70	10,184,442.93	10,184,442.93
Rate for 2026-2027 **	4.58*	18.18*	18.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 44000
Form R0418

*** Final ***

Lapeer ISD
1175 S LAPEER RD
LAPEER, MI 48446

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,800,747.13	3,430,979.86	3,430,979.86
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,800,747.13	3,430,979.86	3,430,979.86
2022-2023 Direct Costs	14,313,192.22	12,864,059.49	12,864,059.49
2024-2025 Rate	12.58*	26.67*	26.67**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,315,084.06	15,995,785.64	15,995,785.64
Indirect costs based on rate ** multiplied by actual direct costs	2,178,237.57	2,399,367.85	3,998,946.41
2024-2025 Actual Indirect Costs	1,855,434.34	3,174,732.76	3,174,732.76
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,855,434.34	3,174,732.76	3,174,732.76
Over/(Under) Recovery	322,803.23	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,855,434.34	3,174,732.76	3,174,732.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	322,803.23	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,532,631.11	3,174,732.76	3,174,732.76
Direct Costs	17,315,084.06	15,995,785.64	15,995,785.64
Rate for 2026-2027 **	8.85*	19.85*	19.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 44010
Form R0418

*** Final ***

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,173,611.55	6,885,392.19	6,885,392.19
2022-2023 Fixed Carry Forward	-147,178.90	-912,864.88	-912,864.88
Total Indirect Costs	2,320,790.45	7,798,257.07	7,798,257.07
2022-2023 Direct Costs	55,962,861.95	50,994,302.88	50,994,302.88
2024-2025 Rate	4.15*	15.29*	15.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	60,304,134.62	54,950,720.13	54,950,720.13
Indirect costs based on rate ** multiplied by actual direct costs	2,502,621.59	8,242,608.02	8,401,965.11
2024-2025 Actual Indirect Costs	2,483,192.91	7,666,040.25	7,666,040.25
2022-2023 Fixed Carry Forward	-147,178.90	-912,864.88	-912,864.88
Total Indirect Costs	2,630,371.81	8,578,905.13	8,578,905.13
Over/(Under) Recovery	-127,750.22	0.00	-176,940.02

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,483,192.91	7,666,040.25	7,666,040.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-127,750.22	0.00	-176,940.02
Total Projected Indirect 2026-2027 (Numerator)	2,610,943.13	7,666,040.25	7,842,980.27
Direct Costs	60,304,134.62	54,950,720.13	54,950,720.13
Rate for 2026-2027 **	4.33*	13.95*	14.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 44020
Form R0418

*** Final ***

Almont Community Schools
4701 HOWLAND RD
ALMONT, MI 48003

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	616,121.85	1,958,789.58	1,958,789.58
2022-2023 Fixed Carry Forward	61,102.70	0.00	218,903.56
Total Indirect Costs	555,019.15	1,958,789.58	1,739,886.02
2022-2023 Direct Costs	16,829,083.06	15,486,415.33	15,486,415.33
2024-2025 Rate	3.30*	12.65*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,797,914.46	16,207,394.06	16,207,394.06
Indirect costs based on rate ** multiplied by actual direct costs	587,331.18	2,050,235.35	1,820,090.35
2024-2025 Actual Indirect Costs	780,160.71	2,370,681.11	2,370,681.11
2022-2023 Fixed Carry Forward	61,102.70	0.00	218,903.56
Total Indirect Costs	719,058.01	2,370,681.11	2,151,777.55
Over/(Under) Recovery	-131,726.83	-320,445.76	-331,687.20

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	780,160.71	2,370,681.11	2,370,681.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-131,726.83	-320,445.76	-331,687.20
Total Projected Indirect 2026-2027 (Numerator)	911,887.54	2,691,126.87	2,702,368.31
Direct Costs	17,797,914.46	16,207,394.06	16,207,394.06
Rate for 2026-2027 **	5.12*	16.60*	16.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 44050
Form R0418

*** Final ***

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	133,063.03	823,880.18	823,880.18
2022-2023 Fixed Carry Forward	53,820.31	-97,725.68	-97,714.17
Total Indirect Costs	79,242.72	921,605.86	921,594.35
2022-2023 Direct Costs	6,687,255.09	5,996,437.94	5,996,437.94
2024-2025 Rate	1.18*	15.37*	15.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,825,631.65	7,160,945.56	7,160,945.56
Indirect costs based on rate ** multiplied by actual direct costs	92,342.45	1,074,141.83	1,100,637.33
2024-2025 Actual Indirect Costs	171,666.83	836,352.92	836,352.92
2022-2023 Fixed Carry Forward	53,820.31	-97,725.68	-97,714.17
Total Indirect Costs	117,846.52	934,078.60	934,067.09
Over/(Under) Recovery	-25,504.07	0.00	166,570.24

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	171,666.83	836,352.92	836,352.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-25,504.07	0.00	166,570.24
Total Projected Indirect 2026-2027 (Numerator)	197,170.90	836,352.92	669,782.68
Direct Costs	7,825,631.65	7,160,945.56	7,160,945.56
Rate for 2026-2027 **	2.52*	11.68*	9.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 44060
Form R0418

*** Final ***

Imlay City Community Schools
634 W BORLAND RD
IMLAY CITY, MI 48444

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	696,549.45	2,800,761.60	2,800,761.60
2022-2023 Fixed Carry Forward	28,441.00	-343,597.98	-341,601.80
Total Indirect Costs	668,108.45	3,144,359.58	3,142,363.40
2022-2023 Direct Costs	23,804,480.57	21,700,268.42	21,700,268.42
2024-2025 Rate	2.81*	14.49*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,676,098.13	24,179,500.42	24,179,500.42
Indirect costs based on rate ** multiplied by actual direct costs	749,598.36	3,503,609.61	3,501,191.66
2024-2025 Actual Indirect Costs	765,343.75	3,261,941.46	3,261,941.46
2022-2023 Fixed Carry Forward	28,441.00	-343,597.98	-341,601.80
Total Indirect Costs	736,902.75	3,605,539.44	3,603,543.26
Over/(Under) Recovery	12,695.61	-101,929.83	-102,351.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	765,343.75	3,261,941.46	3,261,941.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	12,695.61	-101,929.83	-102,351.60
Total Projected Indirect 2026-2027 (Numerator)	752,648.14	3,363,871.29	3,364,293.06
Direct Costs	26,676,098.13	24,179,500.42	24,179,500.42
Rate for 2026-2027 **	2.82*	13.91*	13.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 44090
Form R0418

*** Final ***

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	858,378.47	2,845,034.23	2,845,034.23
2022-2023 Fixed Carry Forward	-112,344.58	-530,999.82	-531,924.29
Total Indirect Costs	970,723.05	3,376,034.05	3,376,958.52
2022-2023 Direct Costs	25,542,871.28	23,556,215.52	23,556,215.52
2024-2025 Rate	3.80*	14.33*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,575,654.44	26,089,892.46	26,089,892.46
Indirect costs based on rate ** multiplied by actual direct costs	1,085,874.87	3,738,681.59	3,741,290.58
2024-2025 Actual Indirect Costs	952,120.59	3,437,882.57	3,437,882.57
2022-2023 Fixed Carry Forward	-112,344.58	-530,999.82	-531,924.29
Total Indirect Costs	1,064,465.17	3,968,882.39	3,969,806.86
Over/(Under) Recovery	21,409.70	-230,200.80	-228,516.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	952,120.59	3,437,882.57	3,437,882.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	21,409.70	-230,200.80	-228,516.28
Total Projected Indirect 2026-2027 (Numerator)	930,710.89	3,668,083.37	3,666,398.85
Direct Costs	28,575,654.44	26,089,892.46	26,089,892.46
Rate for 2026-2027 **	3.26*	14.06*	14.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 44901
Form R0418

*** Final ***

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	228,925.24	720,075.21	720,075.21
2022-2023 Fixed Carry Forward	-34,415.05	0.00	110,536.64
Total Indirect Costs	263,340.29	720,075.21	609,538.57
2022-2023 Direct Costs	5,102,539.75	4,611,389.78	4,611,389.78
2024-2025 Rate	5.16*	15.62*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,704,502.70	5,210,506.22	5,210,506.22
Indirect costs based on rate ** multiplied by actual direct costs	294,352.34	781,575.93	688,828.92
2024-2025 Actual Indirect Costs	262,126.80	756,123.28	756,123.28
2022-2023 Fixed Carry Forward	-34,415.05	0.00	110,536.64
Total Indirect Costs	296,541.85	756,123.28	645,586.64
Over/(Under) Recovery	-2,189.51	0.00	43,242.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	262,126.80	756,123.28	756,123.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,189.51	0.00	43,242.28
Total Projected Indirect 2026-2027 (Numerator)	264,316.31	756,123.28	712,881.00
Direct Costs	5,704,502.70	5,210,506.22	5,210,506.22
Rate for 2026-2027 **	4.63*	14.51*	13.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 45010
Form R0418

*** Final ***

Glen Lake Community Schools
3375 W BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	638,712.85	1,902,397.89	1,902,397.89
2022-2023 Fixed Carry Forward	27,916.36	0.00	228,161.39
Total Indirect Costs	610,796.49	1,902,397.89	1,674,236.50
2022-2023 Direct Costs	15,604,857.91	14,341,172.87	14,341,172.87
2024-2025 Rate	3.91*	13.27*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,348,249.75	15,025,133.78	15,025,133.78
Indirect costs based on rate ** multiplied by actual direct costs	639,216.57	1,993,835.25	1,753,433.11
2024-2025 Actual Indirect Costs	666,145.60	1,989,261.57	1,989,261.57
2022-2023 Fixed Carry Forward	27,916.36	0.00	228,161.39
Total Indirect Costs	638,229.24	1,989,261.57	1,761,100.18
Over/(Under) Recovery	987.33	4,573.68	-7,667.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	666,145.60	1,989,261.57	1,989,261.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	987.33	4,573.68	-7,667.07
Total Projected Indirect 2026-2027 (Numerator)	665,158.27	1,984,687.89	1,996,928.64
Direct Costs	16,348,249.75	15,025,133.78	15,025,133.78
Rate for 2026-2027 **	4.07*	13.21*	13.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 45020
Form R0418

*** Final ***

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	432,439.54	1,118,690.19	1,118,690.19
2022-2023 Fixed Carry Forward	-2,076.71	0.00	-123,653.47
Total Indirect Costs	434,516.25	1,118,690.19	1,242,343.66
2022-2023 Direct Costs	7,371,140.75	6,684,890.10	6,684,890.10
2024-2025 Rate	5.89*	16.73*	18.58**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,389,413.05	7,511,229.43	7,511,229.43
Indirect costs based on rate ** multiplied by actual direct costs	494,136.43	1,126,684.41	1,395,586.43
2024-2025 Actual Indirect Costs	516,806.55	1,394,990.17	1,394,990.17
2022-2023 Fixed Carry Forward	-2,076.71	0.00	-123,653.47
Total Indirect Costs	518,883.26	1,394,990.17	1,518,643.64
Over/(Under) Recovery	-24,746.83	0.00	-123,057.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	516,806.55	1,394,990.17	1,394,990.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-24,746.83	0.00	-123,057.21
Total Projected Indirect 2026-2027 (Numerator)	541,553.38	1,394,990.17	1,518,047.38
Direct Costs	8,389,413.05	7,511,229.43	7,511,229.43
Rate for 2026-2027 **	6.46*	18.57*	20.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 45040
Form R0418

*** Final ***

Northport Public School District
104 S WING ST
NORTHPORT, MI 49670

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	249,383.21	722,163.98	722,163.98
2022-2023 Fixed Carry Forward	-14,664.84	0.00	-2,431.55
Total Indirect Costs	264,048.05	722,163.98	724,595.53
2022-2023 Direct Costs	4,394,936.52	3,922,155.75	3,922,155.75
2024-2025 Rate	6.01*	18.41*	18.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,765,020.20	4,132,698.41	4,132,698.41
Indirect costs based on rate ** multiplied by actual direct costs	286,377.71	619,904.76	763,309.40
2024-2025 Actual Indirect Costs	325,906.33	958,228.12	958,228.12
2022-2023 Fixed Carry Forward	-14,664.84	0.00	-2,431.55
Total Indirect Costs	340,571.17	958,228.12	960,659.67
Over/(Under) Recovery	-54,193.46	0.00	-197,350.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	325,906.33	958,228.12	958,228.12
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-54,193.46	0.00	-197,350.27
Total Projected Indirect 2026-2027 (Numerator)	380,099.79	958,228.12	1,155,578.39
Direct Costs	4,765,020.20	4,132,698.41	4,132,698.41
Rate for 2026-2027 **	7.98*	23.19*	27.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 45050
Form R0418

*** Final ***

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	394,174.11	1,100,177.45	1,100,177.45
2022-2023 Fixed Carry Forward	-70,115.60	0.00	94,614.56
Total Indirect Costs	464,289.71	1,100,177.45	1,005,562.89
2022-2023 Direct Costs	8,249,438.43	7,543,435.09	7,543,435.09
2024-2025 Rate	5.63*	14.58*	13.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,755,528.47	7,668,632.35	7,668,632.35
Indirect costs based on rate ** multiplied by actual direct costs	492,936.25	1,118,086.60	1,022,228.69
2024-2025 Actual Indirect Costs	435,617.71	1,522,513.83	1,522,513.83
2022-2023 Fixed Carry Forward	-70,115.60	0.00	94,614.56
Total Indirect Costs	505,733.31	1,522,513.83	1,427,899.27
Over/(Under) Recovery	-12,797.06	-404,427.23	-405,670.58

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	435,617.71	1,522,513.83	1,522,513.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-12,797.06	-404,427.23	-405,670.58
Total Projected Indirect 2026-2027 (Numerator)	448,414.77	1,926,941.06	1,928,184.41
Direct Costs	8,755,528.47	7,668,632.35	7,668,632.35
Rate for 2026-2027 **	5.12*	25.13*	25.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 45901
Form R0418

*** Final ***

Leelanau Montessori Public School Academy
7401 E DUCK LAKE RD
Lake Leelanau, MI 49653

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	53,235.59	169,468.60	169,468.60
2022-2023 Fixed Carry Forward	5,707.62	0.00	34,000.69
Total Indirect Costs	47,527.97	169,468.60	135,467.91
2022-2023 Direct Costs	1,184,313.29	1,068,080.28	1,068,080.28
2024-2025 Rate	4.01*	15.87*	12.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,377,162.89	1,205,186.66	1,205,186.66
Indirect costs based on rate ** multiplied by actual direct costs	55,224.23	180,778.00	152,817.67
2024-2025 Actual Indirect Costs	55,454.18	227,430.41	227,430.41
2022-2023 Fixed Carry Forward	5,707.62	0.00	34,000.69
Total Indirect Costs	49,746.56	227,430.41	193,429.72
Over/(Under) Recovery	5,477.67	0.00	-40,612.05

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	55,454.18	227,430.41	227,430.41
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,477.67	0.00	-40,612.05
Total Projected Indirect 2026-2027 (Numerator)	49,976.51	227,430.41	268,042.46
Direct Costs	1,377,162.89	1,205,186.66	1,205,186.66
Rate for 2026-2027 **	3.63*	18.87*	22.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46000
Form R0418

*** Final ***

Lenawee ISD
4107 N ADRIAN HWY
ADRIAN, MI 49221

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,968,916.85	5,240,780.99	5,240,780.99
2022-2023 Fixed Carry Forward	97,027.98	86,000.20	86,127.45
Total Indirect Costs	2,871,888.87	5,154,780.79	5,154,653.54
2022-2023 Direct Costs	46,820,601.35	44,548,737.21	44,548,737.21
2024-2025 Rate	6.13*	11.57*	11.57**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	54,720,028.09	51,921,051.87	51,921,051.87
Indirect costs based on rate ** multiplied by actual direct costs	3,354,337.72	6,007,265.70	6,007,265.70
2024-2025 Actual Indirect Costs	3,454,755.66	6,253,731.88	6,253,731.88
2022-2023 Fixed Carry Forward	97,027.98	86,000.20	86,127.45
Total Indirect Costs	3,357,727.68	6,167,731.68	6,167,604.43
Over/(Under) Recovery	-3,389.96	-160,465.98	-160,338.73

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,454,755.66	6,253,731.88	6,253,731.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-3,389.96	-160,465.98	-160,338.73
Total Projected Indirect 2026-2027 (Numerator)	3,458,145.62	6,414,197.86	6,414,070.61
Direct Costs	54,720,028.09	51,921,051.87	51,921,051.87
Rate for 2026-2027 **	6.32*	12.35*	12.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46010
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*** Final ***

Adrian Public Schools
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,509,131.99	4,878,319.67	4,878,319.67
2022-2023 Fixed Carry Forward	-57,397.87	-644,709.52	-643,357.85
Total Indirect Costs	1,566,529.86	5,523,029.19	5,521,677.52
2022-2023 Direct Costs	38,423,766.58	35,054,578.90	35,054,578.90
2024-2025 Rate	4.08*	15.76*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	41,137,781.87	37,150,640.52	37,150,640.52
Indirect costs based on rate ** multiplied by actual direct costs	1,678,421.50	5,572,596.08	5,851,225.88
2024-2025 Actual Indirect Costs	1,931,016.58	5,918,157.93	5,918,157.93
2022-2023 Fixed Carry Forward	-57,397.87	-644,709.52	-643,357.85
Total Indirect Costs	1,988,414.45	6,562,867.45	6,561,515.78
Over/(Under) Recovery	-309,992.95	0.00	-710,289.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,931,016.58	5,918,157.93	5,918,157.93
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-309,992.95	0.00	-710,289.90
Total Projected Indirect 2026-2027 (Numerator)	2,241,009.53	5,918,157.93	6,628,447.83
Direct Costs	41,137,781.87	37,150,640.52	37,150,640.52
Rate for 2026-2027 **	5.45*	15.93*	17.84**

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

Michigan Department of Education
Carry Forward Calculation
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School District 46020
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*** Final ***

Addison Community Schools
219 N COMSTOCK ST
ADDISON, MI 49220

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	242,181.57	1,128,164.58	1,128,164.58
2022-2023 Fixed Carry Forward	33,095.34	-49,586.26	-49,412.85
Total Indirect Costs	209,086.23	1,177,750.84	1,177,577.43
2022-2023 Direct Costs	9,563,677.85	8,677,694.84	8,677,694.84
2024-2025 Rate	2.19*	13.57*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,105,621.12	9,128,972.39	9,128,972.39
Indirect costs based on rate ** multiplied by actual direct costs	221,313.10	1,238,801.55	1,238,801.55
2024-2025 Actual Indirect Costs	261,567.41	1,238,216.14	1,238,216.14
2022-2023 Fixed Carry Forward	33,095.34	-49,586.26	-49,412.85
Total Indirect Costs	228,472.07	1,287,802.40	1,287,628.99
Over/(Under) Recovery	-7,158.97	-49,000.85	-48,827.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	261,567.41	1,238,216.14	1,238,216.14
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,158.97	-49,000.85	-48,827.44
Total Projected Indirect 2026-2027 (Numerator)	268,726.38	1,287,216.99	1,287,043.58
Direct Costs	10,105,621.12	9,128,972.39	9,128,972.39
Rate for 2026-2027 **	2.66*	14.10*	14.10**

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

Michigan Department of Education
Carry Forward Calculation
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School District 46040
Form R0418

*** Final ***

Blissfield Community Schools
630 S LANE ST
BLISSFIELD, MI 49228

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	607,418.45	2,001,804.44	2,001,804.44
2022-2023 Fixed Carry Forward	-32,901.35	-94,362.95	-145,936.82
Total Indirect Costs	640,319.80	2,096,167.39	2,147,741.26
2022-2023 Direct Costs	14,334,966.01	12,940,580.02	12,940,580.02
2024-2025 Rate	4.47*	16.20*	16.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,924,988.04	13,440,595.16	13,440,595.16
Indirect costs based on rate ** multiplied by actual direct costs	667,146.97	2,016,089.27	2,231,138.80
2024-2025 Actual Indirect Costs	663,579.37	2,147,972.25	2,147,972.25
2022-2023 Fixed Carry Forward	-32,901.35	-94,362.95	-145,936.82
Total Indirect Costs	696,480.72	2,242,335.20	2,293,909.07
Over/(Under) Recovery	-29,333.75	0.00	-62,770.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	663,579.37	2,147,972.25	2,147,972.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-29,333.75	0.00	-62,770.27
Total Projected Indirect 2026-2027 (Numerator)	692,913.12	2,147,972.25	2,210,742.52
Direct Costs	14,924,988.04	13,440,595.16	13,440,595.16
Rate for 2026-2027 **	4.64*	15.98*	16.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46050
Form R0418

*** Final ***

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	129,276.10	842,378.61	842,378.61
2022-2023 Fixed Carry Forward	-17,441.96	0.00	-65,558.67
Total Indirect Costs	146,718.06	842,378.61	907,937.28
2022-2023 Direct Costs	5,392,072.99	4,678,970.48	4,678,970.48
2024-2025 Rate	2.72*	18.00*	19.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,349,453.81	4,544,247.43	4,544,247.43
Indirect costs based on rate ** multiplied by actual direct costs	145,505.14	681,637.11	881,584.00
2024-2025 Actual Indirect Costs	189,154.89	994,361.27	994,361.27
2022-2023 Fixed Carry Forward	-17,441.96	0.00	-65,558.67
Total Indirect Costs	206,596.85	994,361.27	1,059,919.94
Over/(Under) Recovery	-61,091.71	0.00	-178,335.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	189,154.89	994,361.27	994,361.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-61,091.71	0.00	-178,335.94
Total Projected Indirect 2026-2027 (Numerator)	250,246.60	994,361.27	1,172,697.21
Direct Costs	5,349,453.81	4,544,247.43	4,544,247.43
Rate for 2026-2027 **	4.68*	21.88*	25.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46060
Form R0418

*** Final ***

Clinton Community Schools
340 E MICHIGAN AVE
CLINTON, MI 49236

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	302,764.65	1,496,992.87	1,496,992.87
2022-2023 Fixed Carry Forward	-7,343.78	-189,945.75	-190,952.22
Total Indirect Costs	310,108.43	1,686,938.62	1,687,945.09
2022-2023 Direct Costs	13,568,188.78	12,399,868.25	12,399,868.25
2024-2025 Rate	2.29*	13.60*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,653,750.27	15,016,478.52	15,016,478.52
Indirect costs based on rate ** multiplied by actual direct costs	381,370.88	2,042,241.08	2,043,742.73
2024-2025 Actual Indirect Costs	391,580.17	2,028,851.92	2,028,851.92
2022-2023 Fixed Carry Forward	-7,343.78	-189,945.75	-190,952.22
Total Indirect Costs	398,923.95	2,218,797.67	2,219,804.14
Over/(Under) Recovery	-17,553.07	-176,556.59	-176,061.41

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	391,580.17	2,028,851.92	2,028,851.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-17,553.07	-176,556.59	-176,061.41
Total Projected Indirect 2026-2027 (Numerator)	409,133.24	2,205,408.51	2,204,913.33
Direct Costs	16,653,750.27	15,016,478.52	15,016,478.52
Rate for 2026-2027 **	2.46*	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 2026-2027 Indirect Cost Rates
School District 46080
Form R0418

*** Final ***

Hudson Area Schools
781 N MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	349,967.18	1,632,107.64	1,632,107.64
2022-2023 Fixed Carry Forward	-75,213.94	-173,977.79	-174,551.21
Total Indirect Costs	425,181.12	1,806,085.43	1,806,658.85
2022-2023 Direct Costs	15,154,003.09	13,871,862.63	13,871,862.63
2024-2025 Rate	2.81*	13.02*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,247,264.54	14,985,621.51	14,985,621.51
Indirect costs based on rate ** multiplied by actual direct costs	456,548.13	1,951,127.92	1,951,127.92
2024-2025 Actual Indirect Costs	410,431.16	1,672,074.19	1,672,074.19
2022-2023 Fixed Carry Forward	-75,213.94	-173,977.79	-174,551.21
Total Indirect Costs	485,645.10	1,846,051.98	1,846,625.40
Over/(Under) Recovery	-29,096.97	105,075.94	104,502.52

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	410,431.16	1,672,074.19	1,672,074.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-29,096.97	105,075.94	104,502.52
Total Projected Indirect 2026-2027 (Numerator)	439,528.13	1,566,998.25	1,567,571.67
Direct Costs	16,247,264.54	14,985,621.51	14,985,621.51
Rate for 2026-2027 **	2.71*	10.46*	10.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46090
Form R0418

*** Final ***

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	342,013.74	1,771,201.55	1,771,201.55
2022-2023 Fixed Carry Forward	46,406.44	3,405.71	4,061.04
Total Indirect Costs	295,607.30	1,767,795.84	1,767,140.51
2022-2023 Direct Costs	21,281,188.66	19,852,000.85	19,852,000.85
2024-2025 Rate	1.39*	8.90*	8.90**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,591,885.20	21,123,362.67	21,123,362.67
Indirect costs based on rate ** multiplied by actual direct costs	314,027.20	1,879,979.28	1,879,979.28
2024-2025 Actual Indirect Costs	542,791.24	2,011,313.77	2,011,313.77
2022-2023 Fixed Carry Forward	46,406.44	3,405.71	4,061.04
Total Indirect Costs	496,384.80	2,007,908.06	2,007,252.73
Over/(Under) Recovery	-182,357.60	-127,928.78	-127,273.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	542,791.24	2,011,313.77	2,011,313.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-182,357.60	-127,928.78	-127,273.45
Total Projected Indirect 2026-2027 (Numerator)	725,148.84	2,139,242.55	2,138,587.22
Direct Costs	22,591,885.20	21,123,362.67	21,123,362.67
Rate for 2026-2027 **	3.21*	10.13*	10.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46100
Form R0418

*** Final ***

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	403,374.84	1,294,202.71	1,294,202.71
2022-2023 Fixed Carry Forward	-1,312.19	0.00	154,866.27
Total Indirect Costs	404,687.03	1,294,202.71	1,139,336.44
2022-2023 Direct Costs	7,849,500.96	6,958,673.09	6,958,673.09
2024-2025 Rate	5.16*	18.60*	16.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,500,994.62	6,552,225.46	6,552,225.46
Indirect costs based on rate ** multiplied by actual direct costs	387,051.32	982,833.82	1,072,599.31
2024-2025 Actual Indirect Costs	329,348.60	1,278,117.76	1,278,117.76
2022-2023 Fixed Carry Forward	-1,312.19	0.00	154,866.27
Total Indirect Costs	330,660.79	1,278,117.76	1,123,251.49
Over/(Under) Recovery	56,390.53	0.00	-50,652.18

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	329,348.60	1,278,117.76	1,278,117.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	56,390.53	0.00	-50,652.18
Total Projected Indirect 2026-2027 (Numerator)	272,958.07	1,278,117.76	1,328,769.94
Direct Costs	7,500,994.62	6,552,225.46	6,552,225.46
Rate for 2026-2027 **	3.64*	19.51*	20.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46110
Form R0418

*** Final ***

Onsted Community Schools
10109 Slee Rd
Onsted, MI 49265

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	645,098.75	2,143,695.66	2,143,695.66
2022-2023 Fixed Carry Forward	-127,079.52	-93,307.25	-93,307.25
Total Indirect Costs	772,178.27	2,237,002.91	2,237,002.91
2022-2023 Direct Costs	16,904,708.05	15,406,111.14	15,406,111.14
2024-2025 Rate	4.57*	14.52*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,053,418.13	16,271,330.22	16,271,330.22
Indirect costs based on rate ** multiplied by actual direct costs	825,041.21	2,362,597.15	2,362,597.15
2024-2025 Actual Indirect Costs	663,213.62	2,445,301.53	2,445,301.53
2022-2023 Fixed Carry Forward	-127,079.52	-93,307.25	-93,307.25
Total Indirect Costs	790,293.14	2,538,608.78	2,538,608.78
Over/(Under) Recovery	34,748.07	-176,011.63	-176,011.63

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	663,213.62	2,445,301.53	2,445,301.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	34,748.07	-176,011.63	-176,011.63
Total Projected Indirect 2026-2027 (Numerator)	628,465.55	2,621,313.16	2,621,313.16
Direct Costs	18,053,418.13	16,271,330.22	16,271,330.22
Rate for 2026-2027 **	3.48*	16.11*	16.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46130
Form R0418

*** Final ***

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	115,414.45	1,164,496.24	1,164,496.24
2022-2023 Fixed Carry Forward	189,415.17	0.00	490,765.75
Total Indirect Costs	-74,000.72	1,164,496.24	673,730.49
2022-2023 Direct Costs	10,540,204.05	9,491,122.26	9,491,122.26
2024-2025 Rate	0.00*	12.27*	7.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,347,226.79	10,157,085.56	10,157,085.56
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,246,274.40	721,153.07
2024-2025 Actual Indirect Costs	144,270.16	1,334,411.39	1,334,411.39
2022-2023 Fixed Carry Forward	189,415.17	0.00	490,765.75
Total Indirect Costs	-45,145.01	1,334,411.39	843,645.64
Over/(Under) Recovery	0.00	-88,136.99	-122,492.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	144,270.16	1,334,411.39	1,334,411.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-88,136.99	-122,492.57
Total Projected Indirect 2026-2027 (Numerator)	144,270.16	1,422,548.38	1,456,903.96
Direct Costs	11,347,226.79	10,157,085.56	10,157,085.56
Rate for 2026-2027 **	1.27*	14.01*	14.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 46140
Form R0418

*** Final ***

Tecumseh Public Schools
760 BROWN ST
TECUMSEH, MI 49286

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,132,643.17	4,795,409.37	4,795,409.37
2022-2023 Fixed Carry Forward	-144,744.99	-687,287.85	-831,152.03
Total Indirect Costs	1,277,388.16	5,482,697.22	5,626,561.40
2022-2023 Direct Costs	34,690,874.39	31,028,108.19	31,028,108.19
2024-2025 Rate	3.68*	17.67*	18.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	33,963,209.21	30,167,836.40	30,167,836.40
Indirect costs based on rate ** multiplied by actual direct costs	1,249,846.10	4,525,175.46	5,469,428.74
2024-2025 Actual Indirect Costs	1,024,425.82	4,819,798.63	4,819,798.63
2022-2023 Fixed Carry Forward	-144,744.99	-687,287.85	-831,152.03
Total Indirect Costs	1,169,170.81	5,507,086.48	5,650,950.66
Over/(Under) Recovery	80,675.29	0.00	-181,521.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,024,425.82	4,819,798.63	4,819,798.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	80,675.29	0.00	-181,521.92
Total Projected Indirect 2026-2027 (Numerator)	943,750.53	4,819,798.63	5,001,320.55
Direct Costs	33,963,209.21	30,167,836.40	30,167,836.40
Rate for 2026-2027 **	2.78*	15.98*	16.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47000
Form R0418

*** Final ***

Livingston ESA
1425 W GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,264,158.47	4,356,186.11	4,356,186.11
2022-2023 Fixed Carry Forward	221,755.10	1,041,503.32	1,041,503.32
Total Indirect Costs	3,042,403.37	3,314,682.79	3,314,682.79
2022-2023 Direct Costs	57,064,930.17	55,972,902.53	55,972,902.53
2024-2025 Rate	5.33*	5.92*	5.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	65,835,049.50	64,468,322.51	64,468,322.51
Indirect costs based on rate ** multiplied by actual direct costs	3,509,008.14	3,816,524.69	3,816,524.69
2024-2025 Actual Indirect Costs	3,506,243.38	4,872,970.37	4,872,970.37
2022-2023 Fixed Carry Forward	221,755.10	1,041,503.32	1,041,503.32
Total Indirect Costs	3,284,488.28	3,831,467.05	3,831,467.05
Over/(Under) Recovery	224,519.86	-14,942.36	-14,942.36

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,506,243.38	4,872,970.37	4,872,970.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	224,519.86	-14,942.36	-14,942.36
Total Projected Indirect 2026-2027 (Numerator)	3,281,723.52	4,887,912.73	4,887,912.73
Direct Costs	65,835,049.50	64,468,322.51	64,468,322.51
Rate for 2026-2027 **	4.98*	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 2026-2027 Indirect Cost Rates
School District 47010
Form R0418

*** Final ***

Brighton Area Schools
125 S CHURCH ST
BRIGHTON, MI 48116

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,007,231.19	8,780,101.42	8,780,101.42
2022-2023 Fixed Carry Forward	196,963.50	96,543.21	103,424.30
Total Indirect Costs	1,810,267.69	8,683,558.21	8,676,677.12
2022-2023 Direct Costs	109,453,226.59	102,384,729.38	102,384,729.38
2024-2025 Rate	1.65*	8.48*	8.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	124,711,496.04	117,183,287.91	117,183,287.91
Indirect costs based on rate ** multiplied by actual direct costs	2,057,739.68	9,937,142.81	9,925,424.49
2024-2025 Actual Indirect Costs	2,099,665.27	9,361,979.73	9,361,979.73
2022-2023 Fixed Carry Forward	196,963.50	96,543.21	103,424.30
Total Indirect Costs	1,902,701.77	9,265,436.52	9,258,555.43
Over/(Under) Recovery	155,037.91	671,706.29	666,869.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,099,665.27	9,361,979.73	9,361,979.73
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	155,037.91	671,706.29	666,869.06
Total Projected Indirect 2026-2027 (Numerator)	1,944,627.36	8,690,273.44	8,695,110.67
Direct Costs	124,711,496.04	117,183,287.91	117,183,287.91
Rate for 2026-2027 **	1.56*	7.42*	7.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47030
Form R0418

*** Final ***

Fowlerville Community Schools
7677 W SHARPE RD STE A
FOWLERVILLE, MI 48836

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,130,097.24	4,099,082.14	4,099,082.14
2022-2023 Fixed Carry Forward	85,518.54	188,419.90	187,938.98
Total Indirect Costs	1,044,578.70	3,910,662.24	3,911,143.16
2022-2023 Direct Costs	33,705,787.29	30,736,802.39	30,736,802.39
2024-2025 Rate	3.10*	12.72*	12.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,907,340.04	31,416,649.11	31,416,649.11
Indirect costs based on rate ** multiplied by actual direct costs	1,082,127.54	3,996,197.77	3,996,197.77
2024-2025 Actual Indirect Costs	1,434,475.27	4,925,166.20	4,925,166.20
2022-2023 Fixed Carry Forward	85,518.54	188,419.90	187,938.98
Total Indirect Costs	1,348,956.73	4,736,746.30	4,737,227.22
Over/(Under) Recovery	-266,829.19	-740,548.53	-741,029.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,434,475.27	4,925,166.20	4,925,166.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-266,829.19	-740,548.53	-741,029.45
Total Projected Indirect 2026-2027 (Numerator)	1,701,304.46	5,665,714.73	5,666,195.65
Direct Costs	34,907,340.04	31,416,649.11	31,416,649.11
Rate for 2026-2027 **	4.87*	18.03*	18.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47060
Form R0418

*** Final ***

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	693,947.96	7,478,788.29	7,478,788.29
2022-2023 Fixed Carry Forward	212,044.00	-682,370.23	-678,732.80
Total Indirect Costs	481,903.96	8,161,158.52	8,157,521.09
2022-2023 Direct Costs	60,616,980.00	53,629,745.75	53,629,745.75
2024-2025 Rate	0.79*	15.22*	15.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	66,330,504.75	58,846,487.06	58,846,487.06
Indirect costs based on rate ** multiplied by actual direct costs	524,010.99	8,826,973.06	8,950,550.68
2024-2025 Actual Indirect Costs	771,121.19	8,032,557.51	8,032,557.51
2022-2023 Fixed Carry Forward	212,044.00	-682,370.23	-678,732.80
Total Indirect Costs	559,077.19	8,714,927.74	8,711,290.31
Over/(Under) Recovery	-35,066.20	0.00	239,260.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	771,121.19	8,032,557.51	8,032,557.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-35,066.20	0.00	239,260.37
Total Projected Indirect 2026-2027 (Numerator)	806,187.39	8,032,557.51	7,793,297.14
Direct Costs	66,330,504.75	58,846,487.06	58,846,487.06
Rate for 2026-2027 **	1.22*	13.65*	13.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47070
Form R0418

*** Final ***

Howell Public Schools
411 N HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,674,776.89	10,565,731.10	10,565,731.10
2022-2023 Fixed Carry Forward	361,184.13	-835,489.27	-1,066,556.56
Total Indirect Costs	2,313,592.76	11,401,220.37	11,632,287.66
2022-2023 Direct Costs	78,740,875.91	72,995,062.50	72,995,062.50
2024-2025 Rate	2.94*	15.62*	15.94**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	90,690,134.81	84,929,628.17	84,929,628.17
Indirect costs based on rate ** multiplied by actual direct costs	2,666,289.96	12,739,444.23	13,537,782.73
2024-2025 Actual Indirect Costs	3,406,669.27	11,790,755.28	11,790,755.28
2022-2023 Fixed Carry Forward	361,184.13	-835,489.27	-1,066,556.56
Total Indirect Costs	3,045,485.14	12,626,244.55	12,857,311.84
Over/(Under) Recovery	-379,195.18	0.00	680,470.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,406,669.27	11,790,755.28	11,790,755.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-379,195.18	0.00	680,470.89
Total Projected Indirect 2026-2027 (Numerator)	3,785,864.45	11,790,755.28	11,110,284.39
Direct Costs	90,690,134.81	84,929,628.17	84,929,628.17
Rate for 2026-2027 **	4.17*	13.88*	13.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47080
Form R0418

*** Final ***

Pinckney Community Schools
2130 E M 36
PINCKNEY, MI 48169

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,050,357.35	4,193,872.28	4,193,872.28
2022-2023 Fixed Carry Forward	167,225.79	0.00	33,052.43
Total Indirect Costs	883,131.56	4,193,872.28	4,160,819.85
2022-2023 Direct Costs	26,715,722.14	23,572,207.21	23,572,207.21
2024-2025 Rate	3.31*	17.79*	17.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	29,725,120.31	25,783,160.95	25,783,160.95
Indirect costs based on rate ** multiplied by actual direct costs	983,901.48	3,867,474.14	4,550,727.91
2024-2025 Actual Indirect Costs	1,088,130.42	5,030,089.78	5,030,089.78
2022-2023 Fixed Carry Forward	167,225.79	0.00	33,052.43
Total Indirect Costs	920,904.63	5,030,089.78	4,997,037.35
Over/(Under) Recovery	62,996.85	0.00	-446,309.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,088,130.42	5,030,089.78	5,030,089.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	62,996.85	0.00	-446,309.44
Total Projected Indirect 2026-2027 (Numerator)	1,025,133.57	5,030,089.78	5,476,399.22
Direct Costs	29,725,120.31	25,783,160.95	25,783,160.95
Rate for 2026-2027 **	3.45*	19.51*	21.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47900
Form R0418

*** Final ***

Light of the World Academy
550 E HAMBURG ST
Pinckney, MI 48169

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	132,720.00	313,118.00	313,118.00
2022-2023 Fixed Carry Forward	20,437.40	0.00	29,050.97
Total Indirect Costs	112,282.60	313,118.00	284,067.03
2022-2023 Direct Costs	2,279,648.00	2,099,250.00	2,099,250.00
2024-2025 Rate	4.93*	14.92*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,601,299.70	2,369,444.36	2,369,444.36
Indirect costs based on rate ** multiplied by actual direct costs	128,244.08	353,521.10	320,585.82
2024-2025 Actual Indirect Costs	31,429.48	263,284.82	263,284.82
2022-2023 Fixed Carry Forward	20,437.40	0.00	29,050.97
Total Indirect Costs	10,992.08	263,284.82	234,233.85
Over/(Under) Recovery	117,252.00	90,236.28	86,351.97

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	31,429.48	263,284.82	263,284.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	117,252.00	90,236.28	86,351.97
Total Projected Indirect 2026-2027 (Numerator)	-85,822.52	173,048.54	176,932.85
Direct Costs	2,601,299.70	2,369,444.36	2,369,444.36
Rate for 2026-2027 **	0.00*	7.30*	7.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47901
Form R0418

*** Final ***

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	12,776.60	99,510.54	99,510.54
2022-2023 Fixed Carry Forward	773.64	0.00	145,860.75
Total Indirect Costs	12,002.96	99,510.54	-46,350.21
2022-2023 Direct Costs	1,121,619.18	1,034,885.24	1,034,885.24
2024-2025 Rate	1.07*	9.62*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,319,132.68	1,229,453.47	1,229,453.47
Indirect costs based on rate ** multiplied by actual direct costs	14,114.72	118,273.42	0.00
2024-2025 Actual Indirect Costs	18,600.00	108,279.21	108,279.21
2022-2023 Fixed Carry Forward	773.64	0.00	145,860.75
Total Indirect Costs	17,826.36	108,279.21	-37,581.54
Over/(Under) Recovery	-3,711.64	9,994.21	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	18,600.00	108,279.21	108,279.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-3,711.64	9,994.21	0.00
Total Projected Indirect 2026-2027 (Numerator)	22,311.64	98,285.00	108,279.21
Direct Costs	1,319,132.68	1,229,453.47	1,229,453.47
Rate for 2026-2027 **	1.69*	7.99*	8.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47902
Form R0418

*** Final ***

Charyl Stockwell Academy
9758 E HIGHLAND RD
HOWELL, MI 48843

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	95,814.00	1,417,036.00	1,417,036.00
2022-2023 Fixed Carry Forward	-25,764.72	0.00	66,177.29
Total Indirect Costs	121,578.72	1,417,036.00	1,350,858.71
2022-2023 Direct Costs	11,872,760.00	10,551,538.00	10,551,538.00
2024-2025 Rate	1.02*	13.43*	12.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,361,564.00	12,941,938.00	12,941,938.00
Indirect costs based on rate ** multiplied by actual direct costs	146,487.95	1,738,102.27	1,656,568.06
2024-2025 Actual Indirect Costs	185,619.00	1,605,245.00	1,605,245.00
2022-2023 Fixed Carry Forward	-25,764.72	0.00	66,177.29
Total Indirect Costs	211,383.72	1,605,245.00	1,539,067.71
Over/(Under) Recovery	-64,895.77	132,857.27	117,500.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	185,619.00	1,605,245.00	1,605,245.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-64,895.77	132,857.27	117,500.35
Total Projected Indirect 2026-2027 (Numerator)	250,514.77	1,472,387.73	1,487,744.65
Direct Costs	14,361,564.00	12,941,938.00	12,941,938.00
Rate for 2026-2027 **	1.74*	11.38*	11.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 47903
Form R0418

*** Final ***

FlexTech High School
7707 CONFERENCE CENTER DR
Brighton, MI 48114

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	29,394.00	200,899.00	200,899.00
2022-2023 Fixed Carry Forward	3,965.87	-39,744.91	-41,453.92
Total Indirect Costs	25,428.13	240,643.91	242,352.92
2022-2023 Direct Costs	1,863,680.00	1,692,175.00	1,692,175.00
2024-2025 Rate	1.36*	14.22*	14.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,145,429.00	1,920,794.00	1,920,794.00
Indirect costs based on rate ** multiplied by actual direct costs	29,177.83	273,136.91	275,057.70
2024-2025 Actual Indirect Costs	29,143.00	253,778.00	253,778.00
2022-2023 Fixed Carry Forward	3,965.87	-39,744.91	-41,453.92
Total Indirect Costs	25,177.13	293,522.91	295,231.92
Over/(Under) Recovery	4,000.70	-20,386.00	-20,174.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	29,143.00	253,778.00	253,778.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	4,000.70	-20,386.00	-20,174.22
Total Projected Indirect 2026-2027 (Numerator)	25,142.30	274,164.00	273,952.22
Direct Costs	2,145,429.00	1,920,794.00	1,920,794.00
Rate for 2026-2027 **	1.17*	14.27*	14.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 48040
Form R0418

*** Final ***

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	415,520.12	1,387,258.10	1,387,258.10
2022-2023 Fixed Carry Forward	-2,415.32	0.00	-341,286.98
Total Indirect Costs	417,935.44	1,387,258.10	1,728,545.08
2022-2023 Direct Costs	7,204,808.64	6,233,070.66	6,233,070.66
2024-2025 Rate	5.80*	22.26*	27.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,822,149.02	7,222,769.88	7,222,769.88
Indirect costs based on rate ** multiplied by actual direct costs	453,684.64	1,083,415.48	1,805,692.47
2024-2025 Actual Indirect Costs	454,765.71	1,054,144.85	1,054,144.85
2022-2023 Fixed Carry Forward	-2,415.32	0.00	-341,286.98
Total Indirect Costs	457,181.03	1,054,144.85	1,395,431.83
Over/(Under) Recovery	-3,496.39	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	454,765.71	1,054,144.85	1,054,144.85
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-3,496.39	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	458,262.10	1,054,144.85	1,054,144.85
Direct Costs	7,822,149.02	7,222,769.88	7,222,769.88
Rate for 2026-2027 **	5.86*	14.59*	14.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 49010
Form R0418

*** Final ***

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	125,945.29	1,033,924.91	1,033,924.91
2022-2023 Fixed Carry Forward	-36,935.95	-390,791.92	-390,526.72
Total Indirect Costs	162,881.24	1,424,716.83	1,424,451.63
2022-2023 Direct Costs	6,499,983.03	5,592,003.41	5,592,003.41
2024-2025 Rate	2.51*	25.48*	25.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,651,901.68	5,742,081.00	5,742,081.00
Indirect costs based on rate ** multiplied by actual direct costs	166,962.73	861,312.15	1,435,520.25
2024-2025 Actual Indirect Costs	294,978.67	1,252,936.57	1,252,936.57
2022-2023 Fixed Carry Forward	-36,935.95	-390,791.92	-390,526.72
Total Indirect Costs	331,914.62	1,643,728.49	1,643,463.29
Over/(Under) Recovery	-164,951.89	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	294,978.67	1,252,936.57	1,252,936.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-164,951.89	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	459,930.56	1,252,936.57	1,252,936.57
Direct Costs	6,651,901.68	5,742,081.00	5,742,081.00
Rate for 2026-2027 **	6.91*	21.82*	21.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 49020
Form R0418

*** Final ***

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	29,261.78	43,345.91	43,345.91
2022-2023 Fixed Carry Forward	-12,127.19	0.00	-14,426.43
Total Indirect Costs	41,388.97	43,345.91	57,772.34
2022-2023 Direct Costs	144,352.07	130,267.94	130,267.94
2024-2025 Rate	28.67*	33.27*	44.35**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	157,043.07	134,149.99	134,149.99
Indirect costs based on rate ** multiplied by actual direct costs	23,556.46	20,122.50	33,537.50
2024-2025 Actual Indirect Costs	27,910.78	50,803.86	50,803.86
2022-2023 Fixed Carry Forward	-12,127.19	0.00	-14,426.43
Total Indirect Costs	40,037.97	50,803.86	65,230.29
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	27,910.78	50,803.86	50,803.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	27,910.78	50,803.86	50,803.86
Direct Costs	157,043.07	134,149.99	134,149.99
Rate for 2026-2027 **	17.77*	37.87*	37.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 49040
Form R0418

*** Final ***

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	195,322.50	944,776.54	944,776.54
2022-2023 Fixed Carry Forward	127,594.79	0.00	0.00
Total Indirect Costs	67,727.71	944,776.54	944,776.54
2022-2023 Direct Costs	3,737,479.37	3,180,501.83	3,180,501.83
2024-2025 Rate	1.81*	29.71*	29.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,904,546.96	3,245,076.26	3,245,076.26
Indirect costs based on rate ** multiplied by actual direct costs	70,672.30	486,761.44	811,269.07
2024-2025 Actual Indirect Costs	253,852.70	1,103,333.44	1,103,333.44
2022-2023 Fixed Carry Forward	127,594.79	0.00	0.00
Total Indirect Costs	126,257.91	1,103,333.44	1,103,333.44
Over/(Under) Recovery	-55,585.61	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	253,852.70	1,103,333.44	1,103,333.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-55,585.61	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	309,438.31	1,103,333.44	1,103,333.44
Direct Costs	3,904,546.96	3,245,076.26	3,245,076.26
Rate for 2026-2027 **	7.93*	34.00*	34.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 49055
Form R0418

*** Final ***

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	285,702.63	842,998.66	842,998.66
2022-2023 Fixed Carry Forward	2,066.95	0.00	8,752.25
Total Indirect Costs	283,635.68	842,998.66	834,246.41
2022-2023 Direct Costs	5,606,078.88	5,048,782.85	5,048,782.85
2024-2025 Rate	5.06*	16.70*	16.52**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,801,405.96	5,219,671.52	5,219,671.52
Indirect costs based on rate ** multiplied by actual direct costs	293,551.14	782,950.73	862,289.74
2024-2025 Actual Indirect Costs	283,382.51	865,116.95	865,116.95
2022-2023 Fixed Carry Forward	2,066.95	0.00	8,752.25
Total Indirect Costs	281,315.56	865,116.95	856,364.70
Over/(Under) Recovery	12,235.58	0.00	5,925.04

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	283,382.51	865,116.95	865,116.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	12,235.58	0.00	5,925.04
Total Projected Indirect 2026-2027 (Numerator)	271,146.93	865,116.95	859,191.91
Direct Costs	5,801,405.96	5,219,671.52	5,219,671.52
Rate for 2026-2027 **	4.67*	16.57*	16.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 49070
Form R0418

*** Final ***

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	138,639.83	446,000.93	446,000.93
2022-2023 Fixed Carry Forward	-25,846.77	0.00	0.00
Total Indirect Costs	164,486.60	446,000.93	446,000.93
2022-2023 Direct Costs	1,907,810.58	1,600,449.48	1,600,449.48
2024-2025 Rate	8.62*	27.87*	27.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,099,326.25	1,860,401.75	1,860,401.75
Indirect costs based on rate ** multiplied by actual direct costs	180,961.92	279,060.26	465,100.44
2024-2025 Actual Indirect Costs	146,637.04	385,561.54	385,561.54
2022-2023 Fixed Carry Forward	-25,846.77	0.00	0.00
Total Indirect Costs	172,483.81	385,561.54	385,561.54
Over/(Under) Recovery	8,478.11	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	146,637.04	385,561.54	385,561.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	8,478.11	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	138,158.93	385,561.54	385,561.54
Direct Costs	2,099,326.25	1,860,401.75	1,860,401.75
Rate for 2026-2027 **	6.58*	20.72*	20.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 49110
Form R0418

*** Final ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	115,978.78	597,879.81	597,879.81
2022-2023 Fixed Carry Forward	3,273.42	0.00	0.00
Total Indirect Costs	112,705.36	597,879.81	597,879.81
2022-2023 Direct Costs	2,222,240.77	1,740,339.74	1,740,339.74
2024-2025 Rate	5.07*	34.35*	34.35**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,788,725.88	2,088,122.24	2,088,122.24
Indirect costs based on rate ** multiplied by actual direct costs	141,388.40	313,218.34	522,030.56
2024-2025 Actual Indirect Costs	125,690.99	826,294.63	826,294.63
2022-2023 Fixed Carry Forward	3,273.42	0.00	0.00
Total Indirect Costs	122,417.57	826,294.63	826,294.63
Over/(Under) Recovery	18,970.83	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	125,690.99	826,294.63	826,294.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	18,970.83	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	106,720.16	826,294.63	826,294.63
Direct Costs	2,788,725.88	2,088,122.24	2,088,122.24
Rate for 2026-2027 **	3.83*	39.57*	39.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 49901
Form R0418

*** Final ***

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	127,682.33	232,498.46	232,498.46
2022-2023 Fixed Carry Forward	3,160.86	0.00	18,492.30
Total Indirect Costs	124,521.47	232,498.46	214,006.16
2022-2023 Direct Costs	1,536,592.01	1,431,775.88	1,431,775.88
2024-2025 Rate	8.10*	16.24*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,753,864.20	1,638,504.07	1,638,504.07
Indirect costs based on rate ** multiplied by actual direct costs	142,063.00	245,775.61	244,956.36
2024-2025 Actual Indirect Costs	153,372.84	268,732.97	268,732.97
2022-2023 Fixed Carry Forward	3,160.86	0.00	18,492.30
Total Indirect Costs	150,211.98	268,732.97	250,240.67
Over/(Under) Recovery	-8,148.98	0.00	-5,284.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	153,372.84	268,732.97	268,732.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-8,148.98	0.00	-5,284.31
Total Projected Indirect 2026-2027 (Numerator)	161,521.82	268,732.97	274,017.28
Direct Costs	1,753,864.20	1,638,504.07	1,638,504.07
Rate for 2026-2027 **	9.21*	16.40*	16.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50000
Form R0418

*** Final ***

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	7,211,241.63	17,368,015.67	17,368,015.67
2022-2023 Fixed Carry Forward	-305,811.30	-624,330.86	-624,330.86
Total Indirect Costs	7,517,052.93	17,992,346.53	17,992,346.53
2022-2023 Direct Costs	152,362,182.79	142,205,408.75	142,205,408.75
2024-2025 Rate	4.93*	12.65*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	175,669,424.98	164,445,207.64	164,445,207.64
Indirect costs based on rate ** multiplied by actual direct costs	8,660,502.65	20,802,318.77	20,802,318.77
2024-2025 Actual Indirect Costs	8,565,563.65	19,789,780.99	19,789,780.99
2022-2023 Fixed Carry Forward	-305,811.30	-624,330.86	-624,330.86
Total Indirect Costs	8,871,374.95	20,414,111.85	20,414,111.85
Over/(Under) Recovery	-210,872.30	388,206.92	388,206.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	8,565,563.65	19,789,780.99	19,789,780.99
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-210,872.30	388,206.92	388,206.92
Total Projected Indirect 2026-2027 (Numerator)	8,776,435.95	19,401,574.07	19,401,574.07
Direct Costs	175,669,424.98	164,445,207.64	164,445,207.64
Rate for 2026-2027 **	5.00*	11.80*	11.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50010
Form R0418

*** Final ***

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,541,818.17	5,160,774.92	5,160,774.92
2022-2023 Fixed Carry Forward	90,829.65	-245,138.39	-241,930.83
Total Indirect Costs	1,450,988.52	5,405,913.31	5,402,705.75
2022-2023 Direct Costs	36,455,540.11	32,836,583.36	32,836,583.36
2024-2025 Rate	3.98*	16.46*	16.45**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	41,455,483.40	37,723,348.89	37,723,348.89
Indirect costs based on rate ** multiplied by actual direct costs	1,649,928.24	5,658,502.33	6,205,490.89
2024-2025 Actual Indirect Costs	1,540,309.54	5,272,444.05	5,272,444.05
2022-2023 Fixed Carry Forward	90,829.65	-245,138.39	-241,930.83
Total Indirect Costs	1,449,479.89	5,517,582.44	5,514,374.88
Over/(Under) Recovery	200,448.35	0.00	691,116.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,540,309.54	5,272,444.05	5,272,444.05
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	200,448.35	0.00	691,116.01
Total Projected Indirect 2026-2027 (Numerator)	1,339,861.19	5,272,444.05	4,581,328.04
Direct Costs	41,455,483.40	37,723,348.89	37,723,348.89
Rate for 2026-2027 **	3.23*	13.98*	12.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50020
Form R0418

*** Final ***

Eastpointe Community Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,676,631.12	5,336,238.38	5,336,238.38
2022-2023 Fixed Carry Forward	326,110.16	0.00	164,903.68
Total Indirect Costs	1,350,520.96	5,336,238.38	5,171,334.70
2022-2023 Direct Costs	38,247,806.71	34,588,199.45	34,588,199.45
2024-2025 Rate	3.53*	15.43*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,834,101.97	31,637,510.67	31,637,510.67
Indirect costs based on rate ** multiplied by actual direct costs	1,264,943.80	4,745,626.60	4,729,807.85
2024-2025 Actual Indirect Costs	1,923,646.68	6,120,237.98	6,120,237.98
2022-2023 Fixed Carry Forward	326,110.16	0.00	164,903.68
Total Indirect Costs	1,597,536.52	6,120,237.98	5,955,334.30
Over/(Under) Recovery	-332,592.72	0.00	-1,225,526.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,923,646.68	6,120,237.98	6,120,237.98
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-332,592.72	0.00	-1,225,526.45
Total Projected Indirect 2026-2027 (Numerator)	2,256,239.40	6,120,237.98	7,345,764.43
Direct Costs	35,834,101.97	31,637,510.67	31,637,510.67
Rate for 2026-2027 **	6.30*	19.34*	23.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50030
Form R0418

*** Final ***

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,579,259.25	8,778,288.70	8,778,288.70
2022-2023 Fixed Carry Forward	53,092.23	0.00	298,826.97
Total Indirect Costs	2,526,167.02	8,778,288.70	8,479,461.73
2022-2023 Direct Costs	62,291,250.42	55,885,769.92	55,885,769.92
2024-2025 Rate	4.06*	15.71*	15.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	65,858,605.41	58,369,662.08	58,369,662.08
Indirect costs based on rate ** multiplied by actual direct costs	2,673,859.38	8,755,449.31	8,854,677.74
2024-2025 Actual Indirect Costs	2,900,958.54	10,159,778.33	10,159,778.33
2022-2023 Fixed Carry Forward	53,092.23	0.00	298,826.97
Total Indirect Costs	2,847,866.31	10,159,778.33	9,860,951.36
Over/(Under) Recovery	-174,006.93	0.00	-1,006,273.62

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,900,958.54	10,159,778.33	10,159,778.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-174,006.93	0.00	-1,006,273.62
Total Projected Indirect 2026-2027 (Numerator)	3,074,965.47	10,159,778.33	11,166,051.95
Direct Costs	65,858,605.41	58,369,662.08	58,369,662.08
Rate for 2026-2027 **	4.67*	17.41*	19.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50040
Form R0418

*** Final ***

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	960,956.16	7,655,700.39	7,655,700.39
2022-2023 Fixed Carry Forward	23,360.85	-500,301.59	-498,015.66
Total Indirect Costs	937,595.31	8,156,001.98	8,153,716.05
2022-2023 Direct Costs	73,330,273.74	66,717,231.11	66,717,231.11
2024-2025 Rate	1.28*	12.22*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	79,049,853.31	70,298,037.78	70,298,037.78
Indirect costs based on rate ** multiplied by actual direct costs	1,011,838.12	8,590,420.22	8,590,420.22
2024-2025 Actual Indirect Costs	1,423,196.97	9,904,226.43	9,904,226.43
2022-2023 Fixed Carry Forward	23,360.85	-500,301.59	-498,015.66
Total Indirect Costs	1,399,836.12	10,404,528.02	10,402,242.09
Over/(Under) Recovery	-387,998.00	-1,814,107.80	-1,811,821.87

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,423,196.97	9,904,226.43	9,904,226.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-387,998.00	-1,814,107.80	-1,811,821.87
Total Projected Indirect 2026-2027 (Numerator)	1,811,194.97	11,718,334.23	11,716,048.30
Direct Costs	79,049,853.31	70,298,037.78	70,298,037.78
Rate for 2026-2027 **	2.29*	16.67*	16.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50050
Form R0418

*** Final ***

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	998,166.19	2,872,292.06	2,872,292.06
2022-2023 Fixed Carry Forward	199,668.29	0.00	363,951.67
Total Indirect Costs	798,497.90	2,872,292.06	2,508,340.39
2022-2023 Direct Costs	23,565,443.40	21,691,317.53	21,691,317.53
2024-2025 Rate	3.39*	13.24*	11.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	27,205,231.29	24,757,587.99	24,757,587.99
Indirect costs based on rate ** multiplied by actual direct costs	922,257.34	3,277,904.65	2,861,977.17
2024-2025 Actual Indirect Costs	1,108,997.52	3,556,640.82	3,556,640.82
2022-2023 Fixed Carry Forward	199,668.29	0.00	363,951.67
Total Indirect Costs	909,329.23	3,556,640.82	3,192,689.15
Over/(Under) Recovery	12,928.11	-278,736.17	-330,711.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,108,997.52	3,556,640.82	3,556,640.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	12,928.11	-278,736.17	-330,711.98
Total Projected Indirect 2026-2027 (Numerator)	1,096,069.41	3,835,376.99	3,887,352.80
Direct Costs	27,205,231.29	24,757,587.99	24,757,587.99
Rate for 2026-2027 **	4.03*	15.49*	15.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50070
Form R0418

*** Final ***

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,443,500.33	4,341,905.23	4,341,905.23
2022-2023 Fixed Carry Forward	-518,742.59	-1,293,706.67	-1,293,887.72
Total Indirect Costs	1,962,242.92	5,635,611.90	5,635,792.95
2022-2023 Direct Costs	31,464,599.06	28,566,194.16	28,566,194.16
2024-2025 Rate	6.24*	19.73*	19.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	27,772,171.79	24,736,262.61	24,736,262.61
Indirect costs based on rate ** multiplied by actual direct costs	1,732,983.52	3,710,439.39	4,880,464.61
2024-2025 Actual Indirect Costs	1,283,258.50	4,319,167.68	4,319,167.68
2022-2023 Fixed Carry Forward	-518,742.59	-1,293,706.67	-1,293,887.72
Total Indirect Costs	1,802,001.09	5,612,874.35	5,613,055.40
Over/(Under) Recovery	50,397.17	0.00	-732,590.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,283,258.50	4,319,167.68	4,319,167.68
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	50,397.17	0.00	-732,590.79
Total Projected Indirect 2026-2027 (Numerator)	1,232,861.33	4,319,167.68	5,051,758.47
Direct Costs	27,772,171.79	24,736,262.61	24,736,262.61
Rate for 2026-2027 **	4.44*	17.46*	20.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50080
Form R0418

*** Final ***

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,923,870.46	20,407,883.56	20,407,883.56
2022-2023 Fixed Carry Forward	-59,373.08	-1,862,046.06	-1,858,972.62
Total Indirect Costs	5,983,243.54	22,269,929.62	22,266,856.18
2022-2023 Direct Costs	186,370,348.06	171,622,079.21	171,622,079.21
2024-2025 Rate	3.21*	12.98*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	209,185,985.78	192,197,792.55	192,197,792.55
Indirect costs based on rate ** multiplied by actual direct costs	6,714,870.14	24,947,273.47	24,928,053.69
2024-2025 Actual Indirect Costs	6,577,192.23	23,243,160.51	23,243,160.51
2022-2023 Fixed Carry Forward	-59,373.08	-1,862,046.06	-1,858,972.62
Total Indirect Costs	6,636,565.31	25,105,206.57	25,102,133.13
Over/(Under) Recovery	78,304.83	-157,933.10	-174,079.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,577,192.23	23,243,160.51	23,243,160.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	78,304.83	-157,933.10	-174,079.44
Total Projected Indirect 2026-2027 (Numerator)	6,498,887.40	23,401,093.61	23,417,239.95
Direct Costs	209,185,985.78	192,197,792.55	192,197,792.55
Rate for 2026-2027 **	3.11*	12.18*	12.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50090
Form R0418

*** Final ***

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,419,051.50	4,351,042.04	4,351,042.04
2022-2023 Fixed Carry Forward	156,527.65	617,602.22	504,587.95
Total Indirect Costs	1,262,523.85	3,733,439.82	3,846,454.09
2022-2023 Direct Costs	36,503,911.23	33,571,920.69	33,571,920.69
2024-2025 Rate	3.46*	11.12*	11.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	37,836,707.20	34,059,669.42	34,059,669.42
Indirect costs based on rate ** multiplied by actual direct costs	1,309,150.07	3,787,435.24	3,903,238.12
2024-2025 Actual Indirect Costs	1,331,077.23	5,108,115.01	5,108,115.01
2022-2023 Fixed Carry Forward	156,527.65	617,602.22	504,587.95
Total Indirect Costs	1,174,549.58	4,490,512.79	4,603,527.06
Over/(Under) Recovery	134,600.49	-703,077.55	-700,288.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,331,077.23	5,108,115.01	5,108,115.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	134,600.49	-703,077.55	-700,288.94
Total Projected Indirect 2026-2027 (Numerator)	1,196,476.74	5,811,192.56	5,808,403.95
Direct Costs	37,836,707.20	34,059,669.42	34,059,669.42
Rate for 2026-2027 **	3.16*	17.06*	17.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50100
Form R0418

*** Final ***

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,795,267.39	8,005,458.88	8,005,458.88
2022-2023 Fixed Carry Forward	167,139.27	0.00	294,703.08
Total Indirect Costs	1,628,128.12	8,005,458.88	7,710,755.80
2022-2023 Direct Costs	64,235,745.01	57,815,944.80	57,815,944.80
2024-2025 Rate	2.53*	13.85*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	69,007,723.30	61,562,740.91	61,562,740.91
Indirect costs based on rate ** multiplied by actual direct costs	1,745,895.40	8,526,439.62	8,212,469.64
2024-2025 Actual Indirect Costs	2,107,843.35	9,338,453.74	9,338,453.74
2022-2023 Fixed Carry Forward	167,139.27	0.00	294,703.08
Total Indirect Costs	1,940,704.08	9,338,453.74	9,043,750.66
Over/(Under) Recovery	-194,808.68	-812,014.12	-831,281.02

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,107,843.35	9,338,453.74	9,338,453.74
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-194,808.68	-812,014.12	-831,281.02
Total Projected Indirect 2026-2027 (Numerator)	2,302,652.03	10,150,467.86	10,169,734.76
Direct Costs	69,007,723.30	61,562,740.91	61,562,740.91
Rate for 2026-2027 **	3.34*	16.49*	16.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50120
Form R0418

*** Final ***

Lake Shore Public Schools (Macomb)
23055 MASONIC BLVD
ST CLR SHORES, MI 48082

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,844,663.70	6,786,533.27	6,786,533.27
2022-2023 Fixed Carry Forward	181,744.28	0.00	-195,975.34
Total Indirect Costs	1,662,919.42	6,786,533.27	6,982,508.61
2022-2023 Direct Costs	47,291,341.99	42,103,912.93	42,103,912.93
2024-2025 Rate	3.52*	16.12*	16.58**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	50,095,513.77	44,582,267.22	44,582,267.22
Indirect costs based on rate ** multiplied by actual direct costs	1,763,362.08	6,687,340.08	7,391,739.91
2024-2025 Actual Indirect Costs	2,077,368.18	7,348,675.02	7,348,675.02
2022-2023 Fixed Carry Forward	181,744.28	0.00	-195,975.34
Total Indirect Costs	1,895,623.90	7,348,675.02	7,544,650.36
Over/(Under) Recovery	-132,261.82	0.00	-152,910.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,077,368.18	7,348,675.02	7,348,675.02
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-132,261.82	0.00	-152,910.45
Total Projected Indirect 2026-2027 (Numerator)	2,209,630.00	7,348,675.02	7,501,585.47
Direct Costs	50,095,513.77	44,582,267.22	44,582,267.22
Rate for 2026-2027 **	4.41*	16.48*	16.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50130
Form R0418

*** Final ***

Lakeview Public Schools (Macomb)
28301 Little Mack Ave
Saint Clair Shores, MI 48081

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,216,696.54	5,436,357.98	5,436,357.98
2022-2023 Fixed Carry Forward	-74,335.80	-125,373.27	-125,872.88
Total Indirect Costs	1,291,032.34	5,561,731.25	5,562,230.86
2022-2023 Direct Costs	54,992,701.05	50,622,696.99	50,622,696.99
2024-2025 Rate	2.35*	10.99*	10.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	63,033,901.79	57,717,416.83	57,717,416.83
Indirect costs based on rate ** multiplied by actual direct costs	1,481,296.69	6,343,144.11	6,343,144.11
2024-2025 Actual Indirect Costs	1,446,216.95	6,602,429.61	6,602,429.61
2022-2023 Fixed Carry Forward	-74,335.80	-125,373.27	-125,872.88
Total Indirect Costs	1,520,552.75	6,727,802.88	6,728,302.49
Over/(Under) Recovery	-39,256.06	-384,658.77	-385,158.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,446,216.95	6,602,429.61	6,602,429.61
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-39,256.06	-384,658.77	-385,158.38
Total Projected Indirect 2026-2027 (Numerator)	1,485,473.01	6,987,088.38	6,987,587.99
Direct Costs	63,033,901.79	57,717,416.83	57,717,416.83
Rate for 2026-2027 **	2.36*	12.11*	12.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50140
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*** Final ***

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,423,028.22	15,376,672.51	15,376,672.51
2022-2023 Fixed Carry Forward	-202,677.39	91,035.82	94,971.88
Total Indirect Costs	4,625,705.61	15,285,636.69	15,281,700.63
2022-2023 Direct Costs	132,062,294.57	120,850,027.35	120,850,027.35
2024-2025 Rate	3.50*	12.65*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	147,047,877.52	134,388,279.04	134,388,279.04
Indirect costs based on rate ** multiplied by actual direct costs	5,146,675.71	17,000,117.30	17,000,117.30
2024-2025 Actual Indirect Costs	5,152,315.93	17,539,307.88	17,539,307.88
2022-2023 Fixed Carry Forward	-202,677.39	91,035.82	94,971.88
Total Indirect Costs	5,354,993.32	17,448,272.06	17,444,336.00
Over/(Under) Recovery	-208,317.61	-448,154.76	-444,218.70

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	5,152,315.93	17,539,307.88	17,539,307.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-208,317.61	-448,154.76	-444,218.70
Total Projected Indirect 2026-2027 (Numerator)	5,360,633.54	17,987,462.64	17,983,526.58
Direct Costs	147,047,877.52	134,388,279.04	134,388,279.04
Rate for 2026-2027 **	3.65*	13.38*	13.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50160
Form R0418

*** Final ***

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,081,929.79	1,633,353.80	1,633,353.80
2022-2023 Fixed Carry Forward	-266,033.28	0.00	1,174,969.02
Total Indirect Costs	1,347,963.07	1,633,353.80	458,384.78
2022-2023 Direct Costs	15,473,946.62	14,922,522.61	14,922,522.61
2024-2025 Rate	8.71*	10.95*	3.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,827,140.70	12,005,995.56	12,005,995.56
Indirect costs based on rate ** multiplied by actual direct costs	1,204,343.95	1,314,656.51	368,584.06
2024-2025 Actual Indirect Costs	1,004,472.80	2,825,617.94	2,825,617.94
2022-2023 Fixed Carry Forward	-266,033.28	0.00	1,174,969.02
Total Indirect Costs	1,270,506.08	2,825,617.94	1,650,648.92
Over/(Under) Recovery	-66,162.13	-1,510,961.43	-1,223,914.99

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,004,472.80	2,825,617.94	2,825,617.94
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-66,162.13	-1,510,961.43	-1,223,914.99
Total Projected Indirect 2026-2027 (Numerator)	1,070,634.93	4,336,579.37	4,049,532.93
Direct Costs	13,827,140.70	12,005,995.56	12,005,995.56
Rate for 2026-2027 **	7.74*	36.12*	33.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50170
Form R0418

*** Final ***

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	732,934.18	2,773,623.77	2,773,623.77
2022-2023 Fixed Carry Forward	-36,097.49	0.00	-283,552.98
Total Indirect Costs	769,031.67	2,773,623.77	3,057,176.75
2022-2023 Direct Costs	18,157,652.60	16,116,963.01	16,116,963.01
2024-2025 Rate	4.24*	17.21*	18.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,891,617.77	19,238,037.37	19,238,037.37
Indirect costs based on rate ** multiplied by actual direct costs	928,204.59	2,885,705.61	3,649,455.69
2024-2025 Actual Indirect Costs	889,884.49	3,543,464.89	3,543,464.89
2022-2023 Fixed Carry Forward	-36,097.49	0.00	-283,552.98
Total Indirect Costs	925,981.98	3,543,464.89	3,827,017.87
Over/(Under) Recovery	2,222.61	0.00	-177,562.18

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	889,884.49	3,543,464.89	3,543,464.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	2,222.61	0.00	-177,562.18
Total Projected Indirect 2026-2027 (Numerator)	887,661.88	3,543,464.89	3,721,027.07
Direct Costs	21,891,617.77	19,238,037.37	19,238,037.37
Rate for 2026-2027 **	4.05*	18.42*	19.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50180
Form R0418

*** Final ***

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	851,307.52	2,645,246.61	2,645,246.61
2022-2023 Fixed Carry Forward	-215,565.88	-800,698.84	-800,485.48
Total Indirect Costs	1,066,873.40	3,445,945.45	3,445,732.09
2022-2023 Direct Costs	19,008,810.96	17,214,871.87	17,214,871.87
2024-2025 Rate	5.61*	20.02*	20.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,987,703.81	19,878,990.45	19,878,990.45
Indirect costs based on rate ** multiplied by actual direct costs	1,233,510.18	2,981,848.57	3,979,773.89
2024-2025 Actual Indirect Costs	921,545.50	3,030,258.86	3,030,258.86
2022-2023 Fixed Carry Forward	-215,565.88	-800,698.84	-800,485.48
Total Indirect Costs	1,137,111.38	3,830,957.70	3,830,744.34
Over/(Under) Recovery	96,398.80	0.00	149,029.55

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	921,545.50	3,030,258.86	3,030,258.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	96,398.80	0.00	149,029.55
Total Projected Indirect 2026-2027 (Numerator)	825,146.70	3,030,258.86	2,881,229.31
Direct Costs	21,987,703.81	19,878,990.45	19,878,990.45
Rate for 2026-2027 **	3.75*	15.24*	14.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50190
Form R0418

*** Final ***

Romeo Community Schools
316 N MAIN ST
ROMEO, MI 48065

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,453,084.77	7,243,333.93	7,243,333.93
2022-2023 Fixed Carry Forward	86,762.37	-146,285.40	-143,978.48
Total Indirect Costs	1,366,322.40	7,389,619.33	7,387,312.41
2022-2023 Direct Costs	69,970,702.62	63,953,760.20	63,953,760.20
2024-2025 Rate	1.95*	11.55*	11.55**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	76,472,958.48	70,356,315.97	70,356,315.97
Indirect costs based on rate ** multiplied by actual direct costs	1,491,222.69	8,126,154.49	8,126,154.49
2024-2025 Actual Indirect Costs	1,827,375.61	7,781,333.76	7,781,333.76
2022-2023 Fixed Carry Forward	86,762.37	-146,285.40	-143,978.48
Total Indirect Costs	1,740,613.24	7,927,619.16	7,925,312.24
Over/(Under) Recovery	-249,390.55	198,535.33	200,842.25

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,827,375.61	7,781,333.76	7,781,333.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-249,390.55	198,535.33	200,842.25
Total Projected Indirect 2026-2027 (Numerator)	2,076,766.16	7,582,798.43	7,580,491.51
Direct Costs	76,472,958.48	70,356,315.97	70,356,315.97
Rate for 2026-2027 **	2.72*	10.78*	10.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50200
Form R0418

*** Final ***

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	405,913.12	2,854,636.04	2,854,636.04
2022-2023 Fixed Carry Forward	38,255.84	-287,046.64	-285,752.59
Total Indirect Costs	367,657.28	3,141,682.68	3,140,388.63
2022-2023 Direct Costs	25,115,397.42	22,666,674.50	22,666,674.50
2024-2025 Rate	1.46*	13.86*	13.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,275,635.03	22,657,447.13	22,657,447.13
Indirect costs based on rate ** multiplied by actual direct costs	369,024.27	3,140,322.17	3,138,056.43
2024-2025 Actual Indirect Costs	666,542.53	3,284,730.43	3,284,730.43
2022-2023 Fixed Carry Forward	38,255.84	-287,046.64	-285,752.59
Total Indirect Costs	628,286.69	3,571,777.07	3,570,483.02
Over/(Under) Recovery	-259,262.42	-431,454.90	-432,426.59

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	666,542.53	3,284,730.43	3,284,730.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-259,262.42	-431,454.90	-432,426.59
Total Projected Indirect 2026-2027 (Numerator)	925,804.95	3,716,185.33	3,717,157.02
Direct Costs	25,275,635.03	22,657,447.13	22,657,447.13
Rate for 2026-2027 **	3.66*	16.40*	16.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50210
Form R0418

*** Final ***

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	6,463,239.25	36,212,250.19	36,212,250.19
2022-2023 Fixed Carry Forward	-1,013,152.64	-5,818,333.69	-5,811,647.21
Total Indirect Costs	7,476,391.89	42,030,583.88	42,023,897.40
2022-2023 Direct Costs	327,039,361.33	306,085,325.39	306,085,325.39
2024-2025 Rate	2.29*	13.73*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	348,918,699.28	329,091,634.66	329,091,634.66
Indirect costs based on rate ** multiplied by actual direct costs	7,990,238.21	45,184,281.44	45,184,281.44
2024-2025 Actual Indirect Costs	6,950,648.35	38,783,238.51	38,783,238.51
2022-2023 Fixed Carry Forward	-1,013,152.64	-5,818,333.69	-5,811,647.21
Total Indirect Costs	7,963,800.99	44,601,572.20	44,594,885.72
Over/(Under) Recovery	26,437.22	582,709.24	589,395.72

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,950,648.35	38,783,238.51	38,783,238.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	26,437.22	582,709.24	589,395.72
Total Projected Indirect 2026-2027 (Numerator)	6,924,211.13	38,200,529.27	38,193,842.79
Direct Costs	348,918,699.28	329,091,634.66	329,091,634.66
Rate for 2026-2027 **	1.98*	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 2026-2027 Indirect Cost Rates
School District 50220
Form R0418

*** Final ***

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,281,030.81	4,366,035.02	4,366,035.02
2022-2023 Fixed Carry Forward	847,913.32	0.00	1,035,845.46
Total Indirect Costs	433,117.49	4,366,035.02	3,330,189.56
2022-2023 Direct Costs	36,752,641.00	33,667,636.79	33,667,636.79
2024-2025 Rate	1.18*	12.97*	9.89**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	43,690,042.33	39,653,861.51	39,653,861.51
Indirect costs based on rate ** multiplied by actual direct costs	515,542.50	5,143,105.84	3,921,766.90
2024-2025 Actual Indirect Costs	1,704,515.54	5,740,696.36	5,740,696.36
2022-2023 Fixed Carry Forward	847,913.32	0.00	1,035,845.46
Total Indirect Costs	856,602.22	5,740,696.36	4,704,850.90
Over/(Under) Recovery	-341,059.72	-597,590.52	-783,084.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,704,515.54	5,740,696.36	5,740,696.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-341,059.72	-597,590.52	-783,084.00
Total Projected Indirect 2026-2027 (Numerator)	2,045,575.26	6,338,286.88	6,523,780.36
Direct Costs	43,690,042.33	39,653,861.51	39,653,861.51
Rate for 2026-2027 **	4.68*	15.98*	16.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50230
Form R0418

*** Final ***

Warren Consolidated Schools
31300 ANITA DR
WARREN, MI 48093

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	7,241,720.80	24,030,231.40	24,030,231.40
2022-2023 Fixed Carry Forward	-251,182.37	-955,461.27	-971,854.15
Total Indirect Costs	7,492,903.17	24,985,692.67	25,002,085.55
2022-2023 Direct Costs	199,772,703.94	183,424,361.49	183,424,361.49
2024-2025 Rate	3.75*	13.62*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	219,401,229.56	199,129,688.34	199,129,688.34
Indirect costs based on rate ** multiplied by actual direct costs	8,227,546.11	27,121,463.55	27,141,376.52
2024-2025 Actual Indirect Costs	8,122,690.00	28,668,882.50	28,668,882.50
2022-2023 Fixed Carry Forward	-251,182.37	-955,461.27	-971,854.15
Total Indirect Costs	8,373,872.37	29,624,343.77	29,640,736.65
Over/(Under) Recovery	-146,326.26	-2,502,880.22	-2,499,360.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	8,122,690.00	28,668,882.50	28,668,882.50
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-146,326.26	-2,502,880.22	-2,499,360.13
Total Projected Indirect 2026-2027 (Numerator)	8,269,016.26	31,171,762.72	31,168,242.63
Direct Costs	219,401,229.56	199,129,688.34	199,129,688.34
Rate for 2026-2027 **	3.77*	15.65*	15.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50240
Form R0418

*** Final ***

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,288,001.76	5,836,398.51	5,836,398.51
2022-2023 Fixed Carry Forward	-19,159.76	-312,145.95	-313,688.39
Total Indirect Costs	1,307,161.52	6,148,544.46	6,150,086.90
2022-2023 Direct Costs	47,840,076.96	43,150,979.48	43,150,979.48
2024-2025 Rate	2.73*	14.25*	14.25**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	51,856,471.66	47,042,108.99	47,042,108.99
Indirect costs based on rate ** multiplied by actual direct costs	1,415,681.68	6,703,500.53	6,703,500.53
2024-2025 Actual Indirect Costs	1,375,714.01	5,999,292.77	5,999,292.77
2022-2023 Fixed Carry Forward	-19,159.76	-312,145.95	-313,688.39
Total Indirect Costs	1,394,873.77	6,311,438.72	6,312,981.16
Over/(Under) Recovery	20,807.91	392,061.81	390,519.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,375,714.01	5,999,292.77	5,999,292.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	20,807.91	392,061.81	390,519.37
Total Projected Indirect 2026-2027 (Numerator)	1,354,906.10	5,607,230.96	5,608,773.40
Direct Costs	51,856,471.66	47,042,108.99	47,042,108.99
Rate for 2026-2027 **	2.61*	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 2026-2027 Indirect Cost Rates
School District 50901
Form R0418

*** Final ***

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,763.50	203,414.30	203,414.30
2022-2023 Fixed Carry Forward	44,564.33	0.00	-50,996.33
Total Indirect Costs	-40,800.83	203,414.30	254,410.63
2022-2023 Direct Costs	1,060,769.26	861,118.46	861,118.46
2024-2025 Rate	0.00*	23.62*	29.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,315,164.64	1,135,466.47	1,135,466.47
Indirect costs based on rate ** multiplied by actual direct costs	0.00	170,319.97	283,866.62
2024-2025 Actual Indirect Costs	1,647.20	181,345.37	181,345.37
2022-2023 Fixed Carry Forward	44,564.33	0.00	-50,996.33
Total Indirect Costs	-42,917.13	181,345.37	232,341.70
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,647.20	181,345.37	181,345.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,647.20	181,345.37	181,345.37
Direct Costs	1,315,164.64	1,135,466.47	1,135,466.47
Rate for 2026-2027 **	0.13*	15.97*	15.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50902
Form R0418

*** Final ***

Michigan Collegiate
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	107,650.97	822,503.15	822,503.15
2022-2023 Fixed Carry Forward	43,637.33	187,497.28	188,145.70
Total Indirect Costs	64,013.64	635,005.87	634,357.45
2022-2023 Direct Costs	9,286,750.54	8,571,898.36	8,571,898.36
2024-2025 Rate	0.69*	7.41*	7.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,647,317.98	9,821,527.99	9,821,527.99
Indirect costs based on rate ** multiplied by actual direct costs	73,466.49	727,775.22	726,793.07
2024-2025 Actual Indirect Costs	161,962.04	987,752.03	987,752.03
2022-2023 Fixed Carry Forward	43,637.33	187,497.28	188,145.70
Total Indirect Costs	118,324.71	800,254.75	799,606.33
Over/(Under) Recovery	-44,858.22	-72,479.53	-72,813.26

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	161,962.04	987,752.03	987,752.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-44,858.22	-72,479.53	-72,813.26
Total Projected Indirect 2026-2027 (Numerator)	206,820.26	1,060,231.56	1,060,565.29
Direct Costs	10,647,317.98	9,821,527.99	9,821,527.99
Rate for 2026-2027 **	1.94*	10.79*	10.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50903
Form R0418

*** Final ***

Huron Academy
36301 UTICA RD
CLINTON TWP, MI 48035

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	60,219.00	529,302.00	529,302.00
2022-2023 Fixed Carry Forward	40,536.88	155,069.38	153,455.19
Total Indirect Costs	19,682.12	374,232.62	375,846.81
2022-2023 Direct Costs	7,065,143.00	6,596,060.00	6,596,060.00
2024-2025 Rate	0.28*	5.67*	5.70**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,660,946.00	7,133,574.00	7,133,574.00
Indirect costs based on rate ** multiplied by actual direct costs	21,450.65	404,473.65	406,613.72
2024-2025 Actual Indirect Costs	57,268.00	584,640.00	584,640.00
2022-2023 Fixed Carry Forward	40,536.88	155,069.38	153,455.19
Total Indirect Costs	16,731.12	429,570.62	431,184.81
Over/(Under) Recovery	4,719.53	-25,096.97	-24,571.09

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	57,268.00	584,640.00	584,640.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	4,719.53	-25,096.97	-24,571.09
Total Projected Indirect 2026-2027 (Numerator)	52,548.47	609,736.97	609,211.09
Direct Costs	7,660,946.00	7,133,574.00	7,133,574.00
Rate for 2026-2027 **	0.69*	8.55*	8.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50905
Form R0418

*** Final ***

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	31,590.88	424,718.24	424,718.24
2022-2023 Fixed Carry Forward	-4,983.63	-181,747.69	-181,747.69
Total Indirect Costs	36,574.51	606,465.93	606,465.93
2022-2023 Direct Costs	4,065,235.76	3,672,108.40	3,672,108.40
2024-2025 Rate	0.90*	16.52*	16.52**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,225,752.31	4,733,907.45	4,733,907.45
Indirect costs based on rate ** multiplied by actual direct costs	47,031.77	710,086.12	782,041.51
2024-2025 Actual Indirect Costs	71,467.51	563,312.37	563,312.37
2022-2023 Fixed Carry Forward	-4,983.63	-181,747.69	-181,747.69
Total Indirect Costs	76,451.14	745,060.06	745,060.06
Over/(Under) Recovery	-29,419.37	0.00	36,981.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	71,467.51	563,312.37	563,312.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-29,419.37	0.00	36,981.45
Total Projected Indirect 2026-2027 (Numerator)	100,886.88	563,312.37	526,330.92
Direct Costs	5,225,752.31	4,733,907.45	4,733,907.45
Rate for 2026-2027 **	1.93*	11.90*	11.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50906
Form R0418

*** Final ***

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	39,438.99	701,463.16	701,463.16
2022-2023 Fixed Carry Forward	-2,714.16	-125,442.51	-125,442.51
Total Indirect Costs	42,153.15	826,905.67	826,905.67
2022-2023 Direct Costs	7,792,599.74	7,130,575.57	7,130,575.57
2024-2025 Rate	0.54*	11.60*	11.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,738,556.99	7,100,215.46	7,100,215.46
Indirect costs based on rate ** multiplied by actual direct costs	41,788.21	823,624.99	823,624.99
2024-2025 Actual Indirect Costs	57,066.14	695,407.67	695,407.67
2022-2023 Fixed Carry Forward	-2,714.16	-125,442.51	-125,442.51
Total Indirect Costs	59,780.30	820,850.18	820,850.18
Over/(Under) Recovery	-17,992.09	2,774.81	2,774.81

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	57,066.14	695,407.67	695,407.67
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-17,992.09	2,774.81	2,774.81
Total Projected Indirect 2026-2027 (Numerator)	75,058.23	692,632.86	692,632.86
Direct Costs	7,738,556.99	7,100,215.46	7,100,215.46
Rate for 2026-2027 **	0.97*	9.76*	9.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50908
Form R0418

*** Final ***

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	49,175.00	299,616.00	299,616.00
2022-2023 Fixed Carry Forward	85,878.13	11,070.95	11,070.95
Total Indirect Costs	-36,703.13	288,545.05	288,545.05
2022-2023 Direct Costs	2,848,158.00	2,597,717.00	2,597,717.00
2024-2025 Rate	0.00*	11.11*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,280,682.00	3,037,758.00	3,037,758.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	337,494.91	337,494.91
2024-2025 Actual Indirect Costs	41,231.00	284,155.00	284,155.00
2022-2023 Fixed Carry Forward	85,878.13	11,070.95	11,070.95
Total Indirect Costs	-44,647.13	273,084.05	273,084.05
Over/(Under) Recovery	0.00	64,410.86	64,410.86

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	41,231.00	284,155.00	284,155.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	64,410.86	64,410.86
Total Projected Indirect 2026-2027 (Numerator)	41,231.00	219,744.14	219,744.14
Direct Costs	3,280,682.00	3,037,758.00	3,037,758.00
Rate for 2026-2027 **	1.26*	7.23*	7.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50909
Form R0418

*** Final ***

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	246,136.00	1,676,888.00	1,676,888.00
2022-2023 Fixed Carry Forward	114,695.64	0.00	0.00
Total Indirect Costs	131,440.36	1,676,888.00	1,676,888.00
2022-2023 Direct Costs	7,553,437.00	6,122,685.00	6,122,685.00
2024-2025 Rate	1.74*	27.39*	27.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,738,343.00	6,448,221.00	6,448,221.00
Indirect costs based on rate ** multiplied by actual direct costs	134,647.17	967,233.15	1,612,055.25
2024-2025 Actual Indirect Costs	321,213.00	1,611,335.00	1,611,335.00
2022-2023 Fixed Carry Forward	114,695.64	0.00	0.00
Total Indirect Costs	206,517.36	1,611,335.00	1,611,335.00
Over/(Under) Recovery	-71,870.19	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	321,213.00	1,611,335.00	1,611,335.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-71,870.19	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	393,083.19	1,611,335.00	1,611,335.00
Direct Costs	7,738,343.00	6,448,221.00	6,448,221.00
Rate for 2026-2027 **	5.08*	24.99*	24.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50911
Form R0418

*** Final ***

Academy of Warren
13943 E 8 MILE RD
WARREN, MI 48089

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	171,851.92	1,552,805.38	1,552,805.38
2022-2023 Fixed Carry Forward	174,162.28	0.00	-193,743.07
Total Indirect Costs	-2,310.36	1,552,805.38	1,746,548.45
2022-2023 Direct Costs	9,706,319.84	8,325,366.38	8,325,366.38
2024-2025 Rate	0.00*	18.65*	20.98**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,271,307.00	9,854,075.00	9,854,075.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,478,111.25	2,067,384.94
2024-2025 Actual Indirect Costs	151,087.00	1,568,319.00	1,568,319.00
2022-2023 Fixed Carry Forward	174,162.28	0.00	-193,743.07
Total Indirect Costs	-23,075.28	1,568,319.00	1,762,062.07
Over/(Under) Recovery	0.00	0.00	305,322.87

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	151,087.00	1,568,319.00	1,568,319.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	305,322.87
Total Projected Indirect 2026-2027 (Numerator)	151,087.00	1,568,319.00	1,262,996.13
Direct Costs	11,271,307.00	9,854,075.00	9,854,075.00
Rate for 2026-2027 **	1.34*	15.92*	12.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50912
Form R0418

*** Final ***

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	217,175.00	1,712,992.00	1,712,992.00
2022-2023 Fixed Carry Forward	46,792.72	0.00	0.00
Total Indirect Costs	170,382.28	1,712,992.00	1,712,992.00
2022-2023 Direct Costs	7,429,453.00	5,933,636.00	5,933,636.00
2024-2025 Rate	2.29*	28.87*	28.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,993,058.00	6,449,160.00	6,449,160.00
Indirect costs based on rate ** multiplied by actual direct costs	183,041.03	967,374.00	1,612,290.00
2024-2025 Actual Indirect Costs	309,638.00	1,853,536.00	1,853,536.00
2022-2023 Fixed Carry Forward	46,792.72	0.00	0.00
Total Indirect Costs	262,845.28	1,853,536.00	1,853,536.00
Over/(Under) Recovery	-79,804.25	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	309,638.00	1,853,536.00	1,853,536.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-79,804.25	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	389,442.25	1,853,536.00	1,853,536.00
Direct Costs	7,993,058.00	6,449,160.00	6,449,160.00
Rate for 2026-2027 **	4.87*	28.74*	28.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50913
Form R0418

*** Final ***

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	66,510.04	253,652.99	253,652.99
2022-2023 Fixed Carry Forward	0.00	-46,845.84	-46,552.30
Total Indirect Costs	66,510.04	300,498.83	300,205.29
2022-2023 Direct Costs	2,109,895.01	1,922,752.06	1,922,752.06
2024-2025 Rate	3.15*	15.63*	15.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,348,733.88	2,149,519.66	2,149,519.66
Indirect costs based on rate ** multiplied by actual direct costs	73,985.12	322,427.95	335,540.02
2024-2025 Actual Indirect Costs	116,475.60	315,689.82	315,689.82
2022-2023 Fixed Carry Forward	0.00	-46,845.84	-46,552.30
Total Indirect Costs	116,475.60	362,535.66	362,242.12
Over/(Under) Recovery	-42,490.48	0.00	-26,702.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	116,475.60	315,689.82	315,689.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-42,490.48	0.00	-26,702.10
Total Projected Indirect 2026-2027 (Numerator)	158,966.08	315,689.82	342,391.92
Direct Costs	2,348,733.88	2,149,519.66	2,149,519.66
Rate for 2026-2027 **	6.77*	14.69*	15.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50914
Form R0418

*** Final ***

Macomb Montessori Academy
14057 E 9 MILE RD
Warren, MI 48089

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	24,429.76	482,194.96	482,194.96
2022-2023 Fixed Carry Forward	0.00	0.00	43,430.63
Total Indirect Costs	24,429.76	482,194.96	438,764.33
2022-2023 Direct Costs	3,504,802.70	3,047,037.50	3,047,037.50
2024-2025 Rate	0.70*	15.83*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,248,048.88	2,918,453.57	2,918,453.57
Indirect costs based on rate ** multiplied by actual direct costs	22,736.34	437,768.04	420,257.31
2024-2025 Actual Indirect Costs	26,330.83	355,926.14	355,926.14
2022-2023 Fixed Carry Forward	0.00	0.00	43,430.63
Total Indirect Costs	26,330.83	355,926.14	312,495.51
Over/(Under) Recovery	-3,594.49	0.00	107,761.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	26,330.83	355,926.14	355,926.14
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-3,594.49	0.00	107,761.80
Total Projected Indirect 2026-2027 (Numerator)	29,925.32	355,926.14	248,164.34
Direct Costs	3,248,048.88	2,918,453.57	2,918,453.57
Rate for 2026-2027 **	0.92*	12.20*	8.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50915
Form R0418

*** Final ***

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,412.97	152,807.68	152,807.68
2022-2023 Fixed Carry Forward	54,052.33	-17,686.17	-3,176.49
Total Indirect Costs	-50,639.36	170,493.85	155,984.17
2022-2023 Direct Costs	1,381,131.39	1,231,736.68	1,231,736.68
2024-2025 Rate	0.00*	13.84*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,598,799.30	1,254,367.30	1,254,367.30
Indirect costs based on rate ** multiplied by actual direct costs	0.00	173,604.43	158,802.90
2024-2025 Actual Indirect Costs	97,017.00	441,449.00	441,449.00
2022-2023 Fixed Carry Forward	54,052.33	-17,686.17	-3,176.49
Total Indirect Costs	42,964.67	459,135.17	444,625.49
Over/(Under) Recovery	0.00	-285,530.74	-285,822.59

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	97,017.00	441,449.00	441,449.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-285,530.74	-285,822.59
Total Projected Indirect 2026-2027 (Numerator)	97,017.00	726,979.74	727,271.59
Direct Costs	1,598,799.30	1,254,367.30	1,254,367.30
Rate for 2026-2027 **	6.07*	57.96*	57.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50917
Form R0418

*** Final ***

Red Oak Academy
22280 E PRICE DR
CLINTON TWP, MI 48035

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,346,175.33	871,778.88	871,778.88
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	79,191.80	553,588.25	553,588.25
Total Indirect Costs	79,191.80	553,588.25	553,588.25
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	79,191.80	553,588.25	553,588.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	79,191.80	553,588.25	553,588.25
Direct Costs	1,346,175.33	871,778.88	871,778.88
Rate for 2026-2027 **	5.88*	63.50*	63.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50918
Form R0418

*** Final ***

Center Line Preparatory Academy
8155 RITTER
CENTER LINE, MI 48015

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	210,733.00	1,872,684.00	1,872,684.00
2022-2023 Fixed Carry Forward	603,972.55	0.00	0.00
Total Indirect Costs	-393,239.55	1,872,684.00	1,872,684.00
2022-2023 Direct Costs	29,952,410.00	28,290,459.00	28,290,459.00
2024-2025 Rate	0.00*	6.62*	6.62**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,364,373.00	32,623,813.00	32,623,813.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	2,159,696.42	2,159,696.42
2024-2025 Actual Indirect Costs	1,453,269.00	3,193,829.00	3,193,829.00
2022-2023 Fixed Carry Forward	603,972.55	0.00	0.00
Total Indirect Costs	849,296.45	3,193,829.00	3,193,829.00
Over/(Under) Recovery	0.00	-1,034,132.58	-1,034,132.58

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,453,269.00	3,193,829.00	3,193,829.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,034,132.58	-1,034,132.58
Total Projected Indirect 2026-2027 (Numerator)	1,453,269.00	4,227,961.58	4,227,961.58
Direct Costs	34,364,373.00	32,623,813.00	32,623,813.00
Rate for 2026-2027 **	4.23*	12.96*	12.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 50920
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*** Final ***

New Dawn Academy of Warren
8200 IRVING RD
STERLING HTS, MI 48312

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	103,768.19	282,301.63	282,301.63
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	103,768.19	282,301.63	282,301.63
2022-2023 Direct Costs	1,062,179.24	883,645.80	883,645.80
2024-2025 Rate	9.77*	31.95*	31.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,539,441.16	2,031,436.05	2,031,436.05
Indirect costs based on rate ** multiplied by actual direct costs	248,103.40	304,715.41	507,859.01
2024-2025 Actual Indirect Costs	512,893.43	1,020,898.54	1,020,898.54
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	512,893.43	1,020,898.54	1,020,898.54
Over/(Under) Recovery	-264,790.03	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	512,893.43	1,020,898.54	1,020,898.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-264,790.03	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	777,683.46	1,020,898.54	1,020,898.54
Direct Costs	2,539,441.16	2,031,436.05	2,031,436.05
Rate for 2026-2027 **	30.62*	50.26*	50.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 51000
Form R0418

*** Final ***

Manistee ISD
772 E PARKDALE AVE
MANISTEE, MI 49660

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	840,873.17	1,126,292.67	1,126,292.67
2022-2023 Fixed Carry Forward	0.00	0.00	272,852.60
Total Indirect Costs	840,873.17	1,126,292.67	853,440.07
2022-2023 Direct Costs	7,575,717.63	7,290,298.13	7,290,298.13
2024-2025 Rate	11.10*	15.45*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,884,782.82	8,531,940.40	8,531,940.40
Indirect costs based on rate ** multiplied by actual direct costs	986,210.89	1,279,791.06	999,090.22
2024-2025 Actual Indirect Costs	1,126,683.47	1,479,525.89	1,479,525.89
2022-2023 Fixed Carry Forward	0.00	0.00	272,852.60
Total Indirect Costs	1,126,683.47	1,479,525.89	1,206,673.29
Over/(Under) Recovery	-140,472.58	0.00	-207,583.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,126,683.47	1,479,525.89	1,479,525.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-140,472.58	0.00	-207,583.07
Total Projected Indirect 2026-2027 (Numerator)	1,267,156.05	1,479,525.89	1,687,108.96
Direct Costs	8,884,782.82	8,531,940.40	8,531,940.40
Rate for 2026-2027 **	14.26*	17.34*	19.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 51020
Form R0418

*** Final ***

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	182,240.83	585,036.39	585,036.39
2022-2023 Fixed Carry Forward	20,435.37	-69,406.96	-89,178.04
Total Indirect Costs	161,805.46	654,443.35	674,214.43
2022-2023 Direct Costs	4,054,562.07	3,651,766.51	3,651,766.51
2024-2025 Rate	3.99*	17.92*	18.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,196,292.11	3,797,355.55	3,797,355.55
Indirect costs based on rate ** multiplied by actual direct costs	167,432.06	569,603.33	700,991.83
2024-2025 Actual Indirect Costs	246,001.42	644,937.98	644,937.98
2022-2023 Fixed Carry Forward	20,435.37	-69,406.96	-89,178.04
Total Indirect Costs	225,566.05	714,344.94	734,116.02
Over/(Under) Recovery	-58,133.99	0.00	-33,124.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	246,001.42	644,937.98	644,937.98
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-58,133.99	0.00	-33,124.19
Total Projected Indirect 2026-2027 (Numerator)	304,135.41	644,937.98	678,062.17
Direct Costs	4,196,292.11	3,797,355.55	3,797,355.55
Rate for 2026-2027 **	7.25*	16.98*	17.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 51045
Form R0418

*** Final ***

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	317,700.44	1,025,550.49	1,025,550.49
2022-2023 Fixed Carry Forward	69,065.71	-90,062.28	-153,809.77
Total Indirect Costs	248,634.73	1,115,612.77	1,179,360.26
2022-2023 Direct Costs	7,366,129.09	6,658,279.04	6,658,279.04
2024-2025 Rate	3.38*	16.76*	17.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,352,506.88	6,613,833.82	6,613,833.82
Indirect costs based on rate ** multiplied by actual direct costs	248,514.73	992,075.07	1,171,309.97
2024-2025 Actual Indirect Costs	381,940.94	1,120,614.00	1,120,614.00
2022-2023 Fixed Carry Forward	69,065.71	-90,062.28	-153,809.77
Total Indirect Costs	312,875.23	1,210,676.28	1,274,423.77
Over/(Under) Recovery	-64,360.50	0.00	-103,113.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	381,940.94	1,120,614.00	1,120,614.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-64,360.50	0.00	-103,113.80
Total Projected Indirect 2026-2027 (Numerator)	446,301.44	1,120,614.00	1,223,727.80
Direct Costs	7,352,506.88	6,613,833.82	6,613,833.82
Rate for 2026-2027 **	6.07*	16.94*	18.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 51060
Form R0418

*** Final ***

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	276,266.69	869,996.17	869,996.17
2022-2023 Fixed Carry Forward	-21,302.54	0.00	88,076.15
Total Indirect Costs	297,569.23	869,996.17	781,920.02
2022-2023 Direct Costs	4,846,042.26	4,252,312.78	4,252,312.78
2024-2025 Rate	6.14*	20.46*	18.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,497,880.14	4,703,925.83	4,703,925.83
Indirect costs based on rate ** multiplied by actual direct costs	337,569.84	705,588.87	865,051.96
2024-2025 Actual Indirect Costs	297,227.32	1,091,181.63	1,091,181.63
2022-2023 Fixed Carry Forward	-21,302.54	0.00	88,076.15
Total Indirect Costs	318,529.86	1,091,181.63	1,003,105.48
Over/(Under) Recovery	19,039.98	0.00	-138,053.52

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	297,227.32	1,091,181.63	1,091,181.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	19,039.98	0.00	-138,053.52
Total Projected Indirect 2026-2027 (Numerator)	278,187.34	1,091,181.63	1,229,235.15
Direct Costs	5,497,880.14	4,703,925.83	4,703,925.83
Rate for 2026-2027 **	5.06*	23.20*	26.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 51070
Form R0418

*** Final ***

Manistee Area Public Schools
525 12TH ST
MANISTEE, MI 49660

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	879,604.66	2,528,234.41	2,528,234.41
2022-2023 Fixed Carry Forward	-37,522.92	0.00	-280,387.25
Total Indirect Costs	917,127.58	2,528,234.41	2,808,621.66
2022-2023 Direct Costs	16,434,845.90	14,786,216.15	14,786,216.15
2024-2025 Rate	5.58*	17.10*	18.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,932,223.36	15,903,151.05	15,903,151.05
Indirect costs based on rate ** multiplied by actual direct costs	1,000,618.06	2,385,472.66	3,020,008.38
2024-2025 Actual Indirect Costs	1,025,084.13	3,054,156.44	3,054,156.44
2022-2023 Fixed Carry Forward	-37,522.92	0.00	-280,387.25
Total Indirect Costs	1,062,607.05	3,054,156.44	3,334,543.69
Over/(Under) Recovery	-61,988.99	0.00	-314,535.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,025,084.13	3,054,156.44	3,054,156.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-61,988.99	0.00	-314,535.31
Total Projected Indirect 2026-2027 (Numerator)	1,087,073.12	3,054,156.44	3,368,691.75
Direct Costs	17,932,223.36	15,903,151.05	15,903,151.05
Rate for 2026-2027 **	6.06*	19.20*	21.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 51903
Form R0418

*** Final ***

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	69,671.73	134,766.42	134,766.42
2022-2023 Fixed Carry Forward	-9,273.00	0.00	-26,202.03
Total Indirect Costs	78,944.73	134,766.42	160,968.45
2022-2023 Direct Costs	645,032.67	579,937.98	579,937.98
2024-2025 Rate	12.24*	23.24*	27.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	675,961.93	612,591.53	612,591.53
Indirect costs based on rate ** multiplied by actual direct costs	82,737.74	91,888.73	153,147.88
2024-2025 Actual Indirect Costs	101,470.32	164,840.72	164,840.72
2022-2023 Fixed Carry Forward	-9,273.00	0.00	-26,202.03
Total Indirect Costs	110,743.32	164,840.72	191,042.75
Over/(Under) Recovery	-28,005.58	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	101,470.32	164,840.72	164,840.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-28,005.58	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	129,475.90	164,840.72	164,840.72
Direct Costs	675,961.93	612,591.53	612,591.53
Rate for 2026-2027 **	19.15*	26.91*	26.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 51905
Form R0418

*** Final ***

Michigan Great Lakes Virtual Academy
50 FILER ST
MANISTEE, MI 49660

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,647,507.41	2,946,621.02	2,946,621.02
2022-2023 Fixed Carry Forward	379,028.75	525,399.29	525,399.29
Total Indirect Costs	2,268,478.66	2,421,221.73	2,421,221.73
2022-2023 Direct Costs	35,553,520.08	35,113,055.40	35,113,055.40
2024-2025 Rate	6.38*	6.90*	6.90**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	44,548,315.77	44,395,340.57	44,395,340.57
Indirect costs based on rate ** multiplied by actual direct costs	2,842,182.55	3,063,278.50	3,063,278.50
2024-2025 Actual Indirect Costs	3,346,656.83	3,499,632.03	3,499,632.03
2022-2023 Fixed Carry Forward	379,028.75	525,399.29	525,399.29
Total Indirect Costs	2,967,628.08	2,974,232.74	2,974,232.74
Over/(Under) Recovery	-125,445.53	89,045.76	89,045.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,346,656.83	3,499,632.03	3,499,632.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-125,445.53	89,045.76	89,045.76
Total Projected Indirect 2026-2027 (Numerator)	3,472,102.36	3,410,586.27	3,410,586.27
Direct Costs	44,548,315.77	44,395,340.57	44,395,340.57
Rate for 2026-2027 **	7.79*	7.68*	7.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52000
Form R0418

*** Final ***

Marquette-Alger Regional Education Service Agency
321 E OHIO ST
MARQUETTE, MI 49855

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,873,838.39	3,404,623.27	3,404,623.27
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,873,838.39	3,404,623.27	3,404,623.27
2022-2023 Direct Costs	17,340,494.52	16,809,709.64	16,809,709.64
2024-2025 Rate	16.57*	20.25*	20.25**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	30,183,058.55	29,273,428.99	29,273,428.99
Indirect costs based on rate ** multiplied by actual direct costs	4,527,458.78	4,391,014.35	5,927,869.37
2024-2025 Actual Indirect Costs	3,888,043.09	4,797,672.65	4,797,672.65
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,888,043.09	4,797,672.65	4,797,672.65
Over/(Under) Recovery	0.00	0.00	1,130,196.72

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,888,043.09	4,797,672.65	4,797,672.65
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	1,130,196.72
Total Projected Indirect 2026-2027 (Numerator)	3,888,043.09	4,797,672.65	3,667,475.93
Direct Costs	30,183,058.55	29,273,428.99	29,273,428.99
Rate for 2026-2027 **	12.88*	16.39*	12.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52015
Form R0418

*** Final ***

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	239,795.84	1,768,778.50	1,768,778.50
2022-2023 Fixed Carry Forward	13,030.30	-35,895.20	-35,895.20
Total Indirect Costs	226,765.54	1,804,673.70	1,804,673.70
2022-2023 Direct Costs	16,301,668.42	14,772,685.76	14,772,685.76
2024-2025 Rate	1.39*	12.22*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,204,888.67	16,609,571.79	16,609,571.79
Indirect costs based on rate ** multiplied by actual direct costs	253,047.95	2,029,689.67	2,029,689.67
2024-2025 Actual Indirect Costs	263,854.98	1,859,171.86	1,859,171.86
2022-2023 Fixed Carry Forward	13,030.30	-35,895.20	-35,895.20
Total Indirect Costs	250,824.68	1,895,067.06	1,895,067.06
Over/(Under) Recovery	2,223.27	134,622.61	134,622.61

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	263,854.98	1,859,171.86	1,859,171.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	2,223.27	134,622.61	134,622.61
Total Projected Indirect 2026-2027 (Numerator)	261,631.71	1,724,549.25	1,724,549.25
Direct Costs	18,204,888.67	16,609,571.79	16,609,571.79
Rate for 2026-2027 **	1.44*	10.38*	10.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52040
Form R0418

*** Final ***

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	528,034.93	1,716,330.60	1,716,330.60
2022-2023 Fixed Carry Forward	29,626.36	0.00	-28,297.75
Total Indirect Costs	498,408.57	1,716,330.60	1,744,628.35
2022-2023 Direct Costs	13,364,107.15	12,175,811.48	12,175,811.48
2024-2025 Rate	3.73*	14.10*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,896,044.07	13,634,241.19	13,634,241.19
Indirect costs based on rate ** multiplied by actual direct costs	555,622.44	1,922,428.01	1,953,786.76
2024-2025 Actual Indirect Costs	683,869.55	1,945,672.43	1,945,672.43
2022-2023 Fixed Carry Forward	29,626.36	0.00	-28,297.75
Total Indirect Costs	654,243.19	1,945,672.43	1,973,970.18
Over/(Under) Recovery	-98,620.75	-23,244.42	-20,183.42

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	683,869.55	1,945,672.43	1,945,672.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-98,620.75	-23,244.42	-20,183.42
Total Projected Indirect 2026-2027 (Numerator)	782,490.30	1,968,916.85	1,965,855.85
Direct Costs	14,896,044.07	13,634,241.19	13,634,241.19
Rate for 2026-2027 **	5.25*	14.44*	14.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52090
Form R0418

*** Final ***

Negaunee Public Schools
500 W ARCH ST
NEGAUNEE, MI 49866

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	523,634.86	2,039,250.65	2,039,250.65
2022-2023 Fixed Carry Forward	6,138.73	-253,772.20	-253,772.20
Total Indirect Costs	517,496.13	2,293,022.85	2,293,022.85
2022-2023 Direct Costs	19,307,851.42	17,792,235.63	17,792,235.63
2024-2025 Rate	2.68*	12.89*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,060,890.17	20,478,455.31	20,478,455.31
Indirect costs based on rate ** multiplied by actual direct costs	591,231.86	2,639,672.89	2,639,672.89
2024-2025 Actual Indirect Costs	481,221.91	2,063,656.77	2,063,656.77
2022-2023 Fixed Carry Forward	6,138.73	-253,772.20	-253,772.20
Total Indirect Costs	475,083.18	2,317,428.97	2,317,428.97
Over/(Under) Recovery	116,148.68	322,243.92	322,243.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	481,221.91	2,063,656.77	2,063,656.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	116,148.68	322,243.92	322,243.92
Total Projected Indirect 2026-2027 (Numerator)	365,073.23	1,741,412.85	1,741,412.85
Direct Costs	22,060,890.17	20,478,455.31	20,478,455.31
Rate for 2026-2027 **	1.65*	8.50*	8.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52100
Form R0418

*** Final ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	41,760.28	246,812.78	246,812.78
2022-2023 Fixed Carry Forward	-17,631.68	-88,598.41	-88,610.08
Total Indirect Costs	59,391.96	335,411.19	335,422.86
2022-2023 Direct Costs	1,502,394.55	1,297,342.05	1,297,342.05
2024-2025 Rate	3.95*	25.85*	25.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,643,226.25	1,458,127.67	1,458,127.67
Indirect costs based on rate ** multiplied by actual direct costs	64,907.44	218,719.15	364,531.92
2024-2025 Actual Indirect Costs	54,078.05	239,176.63	239,176.63
2022-2023 Fixed Carry Forward	-17,631.68	-88,598.41	-88,610.08
Total Indirect Costs	71,709.73	327,775.04	327,786.71
Over/(Under) Recovery	-6,802.29	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	54,078.05	239,176.63	239,176.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,802.29	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	60,880.34	239,176.63	239,176.63
Direct Costs	1,643,226.25	1,458,127.67	1,458,127.67
Rate for 2026-2027 **	3.70*	16.40*	16.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52110
Form R0418

*** Final ***

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	53,761.87	434,460.91	434,460.91
2022-2023 Fixed Carry Forward	74,900.63	0.00	-12,046.00
Total Indirect Costs	-21,138.76	434,460.91	446,506.91
2022-2023 Direct Costs	2,496,787.28	2,116,088.24	2,116,088.24
2024-2025 Rate	0.00*	20.53*	21.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,774,033.17	2,322,297.90	2,322,297.90
Indirect costs based on rate ** multiplied by actual direct costs	0.00	348,344.69	490,004.86
2024-2025 Actual Indirect Costs	59,658.11	511,393.38	511,393.38
2022-2023 Fixed Carry Forward	74,900.63	0.00	-12,046.00
Total Indirect Costs	-15,242.52	511,393.38	523,439.38
Over/(Under) Recovery	0.00	0.00	-33,434.52

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	59,658.11	511,393.38	511,393.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-33,434.52
Total Projected Indirect 2026-2027 (Numerator)	59,658.11	511,393.38	544,827.90
Direct Costs	2,774,033.17	2,322,297.90	2,322,297.90
Rate for 2026-2027 **	2.15*	22.02*	23.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52160
Form R0418

*** Final ***

Wells Township School District
38211 COUNTY ROAD 426
ARNOLD, MI 49819

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,770.56	49,808.00	49,808.00
2022-2023 Fixed Carry Forward	14,508.49	13,011.87	10,834.45
Total Indirect Costs	-8,737.93	36,796.13	38,973.55
2022-2023 Direct Costs	565,364.18	521,326.74	521,326.74
2024-2025 Rate	0.00*	7.06*	7.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	528,319.25	480,021.88	480,021.88
Indirect costs based on rate ** multiplied by actual direct costs	0.00	33,889.54	35,905.64
2024-2025 Actual Indirect Costs	38,750.47	87,047.84	87,047.84
2022-2023 Fixed Carry Forward	14,508.49	13,011.87	10,834.45
Total Indirect Costs	24,241.98	74,035.97	76,213.39
Over/(Under) Recovery	0.00	-40,146.43	-40,307.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	38,750.47	87,047.84	87,047.84
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-40,146.43	-40,307.75
Total Projected Indirect 2026-2027 (Numerator)	38,750.47	127,194.27	127,355.59
Direct Costs	528,319.25	480,021.88	480,021.88
Rate for 2026-2027 **	7.33*	26.50*	26.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52170
Form R0418

*** Final ***

Marquette Area Public Schools
1201 W FAIR AVE
MARQUETTE, MI 49855

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,147,304.64	5,047,819.22	5,047,819.22
2022-2023 Fixed Carry Forward	-91,040.22	-606,558.20	-720,534.87
Total Indirect Costs	1,238,344.86	5,654,377.42	5,768,354.09
2022-2023 Direct Costs	39,164,337.37	35,136,558.72	35,136,558.72
2024-2025 Rate	3.16*	16.09*	16.42**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	44,317,615.64	39,728,989.58	39,728,989.58
Indirect costs based on rate ** multiplied by actual direct costs	1,400,436.65	5,959,348.44	6,523,500.09
2024-2025 Actual Indirect Costs	1,607,403.59	6,100,016.53	6,100,016.53
2022-2023 Fixed Carry Forward	-91,040.22	-606,558.20	-720,534.87
Total Indirect Costs	1,698,443.81	6,706,574.73	6,820,551.40
Over/(Under) Recovery	-298,007.16	0.00	-297,051.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,607,403.59	6,100,016.53	6,100,016.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-298,007.16	0.00	-297,051.31
Total Projected Indirect 2026-2027 (Numerator)	1,905,410.75	6,100,016.53	6,397,067.84
Direct Costs	44,317,615.64	39,728,989.58	39,728,989.58
Rate for 2026-2027 **	4.30*	15.35*	16.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52180
Form R0418

*** Final ***

Ishpeming Public School District No. 1
319 E DIVISION ST
ISHPEMING, MI 49849

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	222,190.89	1,077,003.79	1,077,003.79
2022-2023 Fixed Carry Forward	11,093.40	-119,660.94	-174,156.29
Total Indirect Costs	211,097.49	1,196,664.73	1,251,160.08
2022-2023 Direct Costs	10,113,447.78	9,258,634.88	9,258,634.88
2024-2025 Rate	2.09*	12.92*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,387,173.76	10,296,467.62	10,296,467.62
Indirect costs based on rate ** multiplied by actual direct costs	237,991.93	1,330,303.62	1,391,052.78
2024-2025 Actual Indirect Costs	244,531.62	1,335,237.76	1,335,237.76
2022-2023 Fixed Carry Forward	11,093.40	-119,660.94	-174,156.29
Total Indirect Costs	233,438.22	1,454,898.70	1,509,394.05
Over/(Under) Recovery	4,553.71	-124,595.08	-118,341.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	244,531.62	1,335,237.76	1,335,237.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	4,553.71	-124,595.08	-118,341.27
Total Projected Indirect 2026-2027 (Numerator)	239,977.91	1,459,832.84	1,453,579.03
Direct Costs	11,387,173.76	10,296,467.62	10,296,467.62
Rate for 2026-2027 **	2.11*	14.18*	14.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 52901
Form R0418

*** Final ***

North Star Montessori Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	81,113.21	271,943.70	271,943.70
2022-2023 Fixed Carry Forward	-16,442.47	-58,212.74	-58,212.74
Total Indirect Costs	97,555.68	330,156.44	330,156.44
2022-2023 Direct Costs	2,282,811.50	2,091,981.01	2,091,981.01
2024-2025 Rate	4.27*	15.78*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,279,267.55	2,069,911.49	2,069,911.49
Indirect costs based on rate ** multiplied by actual direct costs	97,324.72	310,486.72	326,632.03
2024-2025 Actual Indirect Costs	98,168.98	307,525.04	307,525.04
2022-2023 Fixed Carry Forward	-16,442.47	-58,212.74	-58,212.74
Total Indirect Costs	114,611.45	365,737.78	365,737.78
Over/(Under) Recovery	-17,286.73	0.00	-39,105.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	98,168.98	307,525.04	307,525.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-17,286.73	0.00	-39,105.75
Total Projected Indirect 2026-2027 (Numerator)	115,455.71	307,525.04	346,630.79
Direct Costs	2,279,267.55	2,069,911.49	2,069,911.49
Rate for 2026-2027 **	5.07*	14.86*	16.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 53000
Form R0418

*** Final ***

West Shore Educational Service District
2130 W US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,799,768.92	2,274,330.31	2,274,330.31
2022-2023 Fixed Carry Forward	-36,034.03	184,250.91	184,178.74
Total Indirect Costs	1,835,802.95	2,090,079.40	2,090,151.57
2022-2023 Direct Costs	22,878,634.74	22,404,073.35	22,404,073.35
2024-2025 Rate	8.02*	9.33*	9.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,027,101.64	27,486,792.37	27,486,792.37
Indirect costs based on rate ** multiplied by actual direct costs	2,247,773.55	2,564,517.73	2,564,517.73
2024-2025 Actual Indirect Costs	2,129,972.36	2,670,281.63	2,670,281.63
2022-2023 Fixed Carry Forward	-36,034.03	184,250.91	184,178.74
Total Indirect Costs	2,166,006.39	2,486,030.72	2,486,102.89
Over/(Under) Recovery	81,767.16	78,487.01	78,414.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,129,972.36	2,670,281.63	2,670,281.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	81,767.16	78,487.01	78,414.84
Total Projected Indirect 2026-2027 (Numerator)	2,048,205.20	2,591,794.62	2,591,866.79
Direct Costs	28,027,101.64	27,486,792.37	27,486,792.37
Rate for 2026-2027 **	7.31*	9.43*	9.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 53010
Form R0418

*** Final ***

Mason County Central Schools
300 W BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	544,784.43	1,807,176.99	1,807,176.99
2022-2023 Fixed Carry Forward	-113,425.09	-338,082.69	-338,082.69
Total Indirect Costs	658,209.52	2,145,259.68	2,145,259.68
2022-2023 Direct Costs	13,061,157.56	12,282,245.86	12,282,245.86
2024-2025 Rate	5.04*	17.47*	17.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,756,292.92	11,931,982.64	11,931,982.64
Indirect costs based on rate ** multiplied by actual direct costs	642,917.16	1,789,797.40	2,084,517.37
2024-2025 Actual Indirect Costs	690,771.51	2,001,108.11	2,001,108.11
2022-2023 Fixed Carry Forward	-113,425.09	-338,082.69	-338,082.69
Total Indirect Costs	804,196.60	2,339,190.80	2,339,190.80
Over/(Under) Recovery	-161,279.44	0.00	-254,673.43

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	690,771.51	2,001,108.11	2,001,108.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-161,279.44	0.00	-254,673.43
Total Projected Indirect 2026-2027 (Numerator)	852,050.95	2,001,108.11	2,255,781.54
Direct Costs	12,756,292.92	11,931,982.64	11,931,982.64
Rate for 2026-2027 **	6.68*	16.77*	18.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 53020
Form R0418

*** Final ***

Mason County Eastern Schools
18 S MAIN ST
CUSTER, MI 49405

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	164,208.45	558,372.80	558,372.80
2022-2023 Fixed Carry Forward	22,593.21	-15,237.55	-15,314.90
Total Indirect Costs	141,615.24	573,610.35	573,687.70
2022-2023 Direct Costs	5,315,840.83	4,921,676.48	4,921,676.48
2024-2025 Rate	2.66*	11.65*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,811,745.45	5,346,259.59	5,346,259.59
Indirect costs based on rate ** multiplied by actual direct costs	154,592.43	622,839.24	623,373.87
2024-2025 Actual Indirect Costs	155,501.96	620,987.82	620,987.82
2022-2023 Fixed Carry Forward	22,593.21	-15,237.55	-15,314.90
Total Indirect Costs	132,908.75	636,225.37	636,302.72
Over/(Under) Recovery	21,683.68	-13,386.13	-12,928.85

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	155,501.96	620,987.82	620,987.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	21,683.68	-13,386.13	-12,928.85
Total Projected Indirect 2026-2027 (Numerator)	133,818.28	634,373.95	633,916.67
Direct Costs	5,811,745.45	5,346,259.59	5,346,259.59
Rate for 2026-2027 **	2.30*	11.87*	11.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 53040
Form R0418

*** Final ***

Ludington Area School District
809 E TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	641,857.61	2,587,138.06	2,587,138.06
2022-2023 Fixed Carry Forward	8,504.55	281,519.79	281,519.79
Total Indirect Costs	633,353.06	2,305,618.27	2,305,618.27
2022-2023 Direct Costs	28,280,890.53	26,335,610.08	26,335,610.08
2024-2025 Rate	2.24*	8.75*	8.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,818,273.50	26,761,230.80	26,761,230.80
Indirect costs based on rate ** multiplied by actual direct costs	645,529.33	2,341,607.70	2,341,607.70
2024-2025 Actual Indirect Costs	791,141.63	2,848,184.33	2,848,184.33
2022-2023 Fixed Carry Forward	8,504.55	281,519.79	281,519.79
Total Indirect Costs	782,637.08	2,566,664.54	2,566,664.54
Over/(Under) Recovery	-137,107.75	-225,056.84	-225,056.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	791,141.63	2,848,184.33	2,848,184.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-137,107.75	-225,056.84	-225,056.84
Total Projected Indirect 2026-2027 (Numerator)	928,249.38	3,073,241.17	3,073,241.17
Direct Costs	28,818,273.50	26,761,230.80	26,761,230.80
Rate for 2026-2027 **	3.22*	11.48*	11.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 53901
Form R0418

*** Final ***

Gateway To Success Academy
526 N SCOTTVILLE RD
SCOTTVILLE, MI 49454

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	149,674.29	288,325.12	288,325.12
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	149,674.29	288,325.12	288,325.12
2022-2023 Direct Costs	1,298,260.20	1,159,609.37	1,159,609.37
2024-2025 Rate	11.53*	24.86*	24.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,399,670.08	1,262,012.59	1,262,012.59
Indirect costs based on rate ** multiplied by actual direct costs	161,381.96	189,301.89	313,736.33
2024-2025 Actual Indirect Costs	167,739.79	305,397.28	305,397.28
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	167,739.79	305,397.28	305,397.28
Over/(Under) Recovery	-6,357.83	0.00	8,339.05

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	167,739.79	305,397.28	305,397.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,357.83	0.00	8,339.05
Total Projected Indirect 2026-2027 (Numerator)	174,097.62	305,397.28	297,058.23
Direct Costs	1,399,670.08	1,262,012.59	1,262,012.59
Rate for 2026-2027 **	12.44*	24.20*	23.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 54000
Form R0418

*** Final ***

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,485,210.86	2,557,603.94	2,557,603.94
2022-2023 Fixed Carry Forward	39,464.09	261,399.45	261,837.65
Total Indirect Costs	1,445,746.77	2,296,204.49	2,295,766.29
2022-2023 Direct Costs	22,906,934.97	21,834,541.89	21,834,541.89
2024-2025 Rate	6.31*	10.52*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,209,421.76	24,934,764.70	24,934,764.70
Indirect costs based on rate ** multiplied by actual direct costs	1,653,814.51	2,623,137.25	2,620,643.77
2024-2025 Actual Indirect Costs	1,862,614.48	3,137,271.54	3,137,271.54
2022-2023 Fixed Carry Forward	39,464.09	261,399.45	261,837.65
Total Indirect Costs	1,823,150.39	2,875,872.09	2,875,433.89
Over/(Under) Recovery	-169,335.88	-252,734.84	-254,790.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,862,614.48	3,137,271.54	3,137,271.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-169,335.88	-252,734.84	-254,790.12
Total Projected Indirect 2026-2027 (Numerator)	2,031,950.36	3,390,006.38	3,392,061.66
Direct Costs	26,209,421.76	24,934,764.70	24,934,764.70
Rate for 2026-2027 **	7.75*	13.60*	13.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 54010
Form R0418

*** Final ***

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,118,713.34	4,037,553.56	4,037,553.56
2022-2023 Fixed Carry Forward	-269,312.45	-665,833.65	-731,217.43
Total Indirect Costs	1,388,025.79	4,703,387.21	4,768,770.99
2022-2023 Direct Costs	26,797,876.41	23,879,036.19	23,879,036.19
2024-2025 Rate	5.18*	19.70*	19.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	33,093,926.40	28,931,916.46	28,931,916.46
Indirect costs based on rate ** multiplied by actual direct costs	1,714,265.39	4,339,787.47	5,777,703.72
2024-2025 Actual Indirect Costs	1,319,929.98	5,481,939.92	5,481,939.92
2022-2023 Fixed Carry Forward	-269,312.45	-665,833.65	-731,217.43
Total Indirect Costs	1,589,242.43	6,147,773.57	6,213,157.35
Over/(Under) Recovery	125,022.96	0.00	-435,453.63

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,319,929.98	5,481,939.92	5,481,939.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	125,022.96	0.00	-435,453.63
Total Projected Indirect 2026-2027 (Numerator)	1,194,907.02	5,481,939.92	5,917,393.55
Direct Costs	33,093,926.40	28,931,916.46	28,931,916.46
Rate for 2026-2027 **	3.61*	18.95*	20.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 54025
Form R0418

*** Final ***

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	994,050.83	2,997,798.66	2,997,798.66
2022-2023 Fixed Carry Forward	-89,556.02	-106,848.93	-106,355.70
Total Indirect Costs	1,083,606.85	3,104,647.59	3,104,154.36
2022-2023 Direct Costs	25,973,348.81	23,969,600.98	23,969,600.98
2024-2025 Rate	4.17*	12.95*	12.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,935,822.56	22,647,099.74	22,647,099.74
Indirect costs based on rate ** multiplied by actual direct costs	1,039,823.80	2,932,799.42	2,932,799.42
2024-2025 Actual Indirect Costs	1,151,982.87	3,440,705.69	3,440,705.69
2022-2023 Fixed Carry Forward	-89,556.02	-106,848.93	-106,355.70
Total Indirect Costs	1,241,538.89	3,547,554.62	3,547,061.39
Over/(Under) Recovery	-201,715.09	-614,755.20	-614,261.97

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,151,982.87	3,440,705.69	3,440,705.69
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-201,715.09	-614,755.20	-614,261.97
Total Projected Indirect 2026-2027 (Numerator)	1,353,697.96	4,055,460.89	4,054,967.66
Direct Costs	24,935,822.56	22,647,099.74	22,647,099.74
Rate for 2026-2027 **	5.43*	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 2026-2027 Indirect Cost Rates
School District 54040
Form R0418

*** Final ***

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	290,230.54	1,591,118.48	1,591,118.48
2022-2023 Fixed Carry Forward	45,699.29	-15,684.78	-15,315.74
Total Indirect Costs	244,531.25	1,606,803.26	1,606,434.22
2022-2023 Direct Costs	14,997,273.53	13,696,385.59	13,696,385.59
2024-2025 Rate	1.63*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,207,709.95	13,826,745.83	13,826,745.83
Indirect costs based on rate ** multiplied by actual direct costs	247,885.67	1,621,877.29	1,621,877.29
2024-2025 Actual Indirect Costs	606,944.89	1,987,909.01	1,987,909.01
2022-2023 Fixed Carry Forward	45,699.29	-15,684.78	-15,315.74
Total Indirect Costs	561,245.60	2,003,593.79	2,003,224.75
Over/(Under) Recovery	-313,359.93	-381,716.50	-381,347.46

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	606,944.89	1,987,909.01	1,987,909.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-313,359.93	-381,716.50	-381,347.46
Total Projected Indirect 2026-2027 (Numerator)	920,304.82	2,369,625.51	2,369,256.47
Direct Costs	15,207,709.95	13,826,745.83	13,826,745.83
Rate for 2026-2027 **	6.05*	17.14*	17.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 54901
Form R0418

*** Final ***

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	242,719.00	746,064.00	746,064.00
2022-2023 Fixed Carry Forward	43,996.22	0.00	92,519.15
Total Indirect Costs	198,722.78	746,064.00	653,544.85
2022-2023 Direct Costs	4,449,604.00	3,946,259.00	3,946,259.00
2024-2025 Rate	4.47*	18.91*	16.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,809,125.00	2,357,482.00	2,357,482.00
Indirect costs based on rate ** multiplied by actual direct costs	125,567.89	353,622.30	390,399.02
2024-2025 Actual Indirect Costs	121,773.00	573,416.00	573,416.00
2022-2023 Fixed Carry Forward	43,996.22	0.00	92,519.15
Total Indirect Costs	77,776.78	573,416.00	480,896.85
Over/(Under) Recovery	47,791.11	0.00	-90,497.83

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	121,773.00	573,416.00	573,416.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	47,791.11	0.00	-90,497.83
Total Projected Indirect 2026-2027 (Numerator)	73,981.89	573,416.00	663,913.83
Direct Costs	2,809,125.00	2,357,482.00	2,357,482.00
Rate for 2026-2027 **	2.63*	24.32*	28.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 55000
Form R0418

*** Final ***

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	439,855.76	703,698.48	703,698.48
2022-2023 Fixed Carry Forward	175,354.37	60,624.88	74,040.90
Total Indirect Costs	264,501.39	643,073.60	629,657.58
2022-2023 Direct Costs	6,385,673.29	6,121,830.57	6,121,830.57
2024-2025 Rate	4.14*	10.50*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,530,551.63	7,295,877.80	7,295,877.80
Indirect costs based on rate ** multiplied by actual direct costs	311,764.84	766,067.17	750,745.83
2024-2025 Actual Indirect Costs	481,789.56	716,463.39	716,463.39
2022-2023 Fixed Carry Forward	175,354.37	60,624.88	74,040.90
Total Indirect Costs	306,435.19	655,838.51	642,422.49
Over/(Under) Recovery	5,329.65	110,228.66	108,323.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	481,789.56	716,463.39	716,463.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,329.65	110,228.66	108,323.34
Total Projected Indirect 2026-2027 (Numerator)	476,459.91	606,234.73	608,140.05
Direct Costs	7,530,551.63	7,295,877.80	7,295,877.80
Rate for 2026-2027 **	6.33*	8.31*	8.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 55010
Form R0418

*** Final ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	157,149.01	589,152.66	589,152.66
2022-2023 Fixed Carry Forward	13,994.83	-98,324.98	-97,555.95
Total Indirect Costs	143,154.18	687,477.64	686,708.61
2022-2023 Direct Costs	3,983,578.74	3,551,575.09	3,551,575.09
2024-2025 Rate	3.59*	19.36*	19.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,932,419.45	3,622,407.22	3,622,407.22
Indirect costs based on rate ** multiplied by actual direct costs	141,173.86	543,361.08	700,573.56
2024-2025 Actual Indirect Costs	155,821.22	465,833.45	465,833.45
2022-2023 Fixed Carry Forward	13,994.83	-98,324.98	-97,555.95
Total Indirect Costs	141,826.39	564,158.43	563,389.40
Over/(Under) Recovery	-652.53	0.00	137,184.16

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	155,821.22	465,833.45	465,833.45
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-652.53	0.00	137,184.16
Total Projected Indirect 2026-2027 (Numerator)	156,473.75	465,833.45	328,649.29
Direct Costs	3,932,419.45	3,622,407.22	3,622,407.22
Rate for 2026-2027 **	3.98*	12.86*	9.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 55100
Form R0418

*** Final ***

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	711,840.93	2,167,967.89	2,167,967.89
2022-2023 Fixed Carry Forward	-20,527.59	0.00	-3,761.95
Total Indirect Costs	732,368.52	2,167,967.89	2,171,729.84
2022-2023 Direct Costs	15,499,557.65	14,043,430.69	14,043,430.69
2024-2025 Rate	4.73*	15.44*	15.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,490,499.94	14,884,696.37	14,884,696.37
Indirect costs based on rate ** multiplied by actual direct costs	780,000.65	2,232,704.46	2,301,174.06
2024-2025 Actual Indirect Costs	760,027.32	2,365,830.89	2,365,830.89
2022-2023 Fixed Carry Forward	-20,527.59	0.00	-3,761.95
Total Indirect Costs	780,554.91	2,365,830.89	2,369,592.84
Over/(Under) Recovery	-554.26	0.00	-68,418.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	760,027.32	2,365,830.89	2,365,830.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-554.26	0.00	-68,418.78
Total Projected Indirect 2026-2027 (Numerator)	760,581.58	2,365,830.89	2,434,249.67
Direct Costs	16,490,499.94	14,884,696.37	14,884,696.37
Rate for 2026-2027 **	4.61*	15.89*	16.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 55115
Form R0418

*** Final ***

North Central Area Schools
W5465 E 3RD ST
HERMANSVILLE, MI 49847

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	492,023.94	492,023.94
2022-2023 Fixed Carry Forward	139,703.37	0.00	165,635.01
Total Indirect Costs	-139,703.37	492,023.94	326,388.93
2022-2023 Direct Costs	4,800,307.08	4,308,283.14	4,308,283.14
2024-2025 Rate	0.00*	11.42*	7.58**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,704,644.70	4,221,639.32	4,221,639.32
Indirect costs based on rate ** multiplied by actual direct costs	0.00	482,111.21	320,000.26
2024-2025 Actual Indirect Costs	38,947.00	521,952.38	521,952.38
2022-2023 Fixed Carry Forward	139,703.37	0.00	165,635.01
Total Indirect Costs	-100,756.37	521,952.38	356,317.37
Over/(Under) Recovery	0.00	-39,841.17	-36,317.11

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	38,947.00	521,952.38	521,952.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-39,841.17	-36,317.11
Total Projected Indirect 2026-2027 (Numerator)	38,947.00	561,793.55	558,269.49
Direct Costs	4,704,644.70	4,221,639.32	4,221,639.32
Rate for 2026-2027 **	0.83*	13.31*	13.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 55120
Form R0418

*** Final ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	154,477.11	750,670.22	750,670.22
2022-2023 Fixed Carry Forward	443,974.18	0.00	411,438.77
Total Indirect Costs	-289,497.07	750,670.22	339,231.45
2022-2023 Direct Costs	6,308,352.41	5,712,159.30	5,712,159.30
2024-2025 Rate	0.00*	13.14*	5.94**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,413,025.38	5,821,226.04	5,821,226.04
Indirect costs based on rate ** multiplied by actual direct costs	0.00	764,909.10	345,780.83
2024-2025 Actual Indirect Costs	189,819.70	781,619.04	781,619.04
2022-2023 Fixed Carry Forward	443,974.18	0.00	411,438.77
Total Indirect Costs	-254,154.48	781,619.04	370,180.27
Over/(Under) Recovery	0.00	-16,709.94	-24,399.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	189,819.70	781,619.04	781,619.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-16,709.94	-24,399.44
Total Projected Indirect 2026-2027 (Numerator)	189,819.70	798,328.98	806,018.48
Direct Costs	6,413,025.38	5,821,226.04	5,821,226.04
Rate for 2026-2027 **	2.96*	13.71*	13.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 55900
Form R0418

*** Final ***

Uplift Michigan Academy
W526 DIVISION ST
STEPHENSON, MI 49887

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	744,791.94	768,933.14	768,933.14
2022-2023 Fixed Carry Forward	111,754.52	130,427.71	130,427.71
Total Indirect Costs	633,037.42	638,505.43	638,505.43
2022-2023 Direct Costs	6,588,818.95	6,564,677.75	6,564,677.75
2024-2025 Rate	9.61*	9.73*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,088,946.12	7,054,262.88	7,054,262.88
Indirect costs based on rate ** multiplied by actual direct costs	681,247.72	686,379.78	686,379.78
2024-2025 Actual Indirect Costs	709,702.58	744,385.82	744,385.82
2022-2023 Fixed Carry Forward	111,754.52	130,427.71	130,427.71
Total Indirect Costs	597,948.06	613,958.11	613,958.11
Over/(Under) Recovery	83,299.66	72,421.67	72,421.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	709,702.58	744,385.82	744,385.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	83,299.66	72,421.67	72,421.67
Total Projected Indirect 2026-2027 (Numerator)	626,402.92	671,964.15	671,964.15
Direct Costs	7,088,946.12	7,054,262.88	7,054,262.88
Rate for 2026-2027 **	8.84*	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 2026-2027 Indirect Cost Rates
School District 55901
Form R0418

*** Final ***

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	0.00	0.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2022-2023 Direct Costs	4,479,011.00	4,479,011.00	4,479,011.00
2024-2025 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,562,759.00	4,529,741.00	4,529,741.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	0.00	33,018.00	33,018.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	33,018.00	33,018.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	0.00	33,018.00	33,018.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	0.00	33,018.00	33,018.00
Direct Costs	4,562,759.00	4,529,741.00	4,529,741.00
Rate for 2026-2027 **	0.00*	0.73*	0.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 56000
Form R0418

*** Final ***

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,173,785.08	2,385,504.24	2,385,504.24
2022-2023 Fixed Carry Forward	36,924.05	0.00	371,129.54
Total Indirect Costs	1,136,861.03	2,385,504.24	2,014,374.70
2022-2023 Direct Costs	19,061,644.07	18,105,961.01	18,105,961.01
2024-2025 Rate	5.96*	13.18*	11.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	23,777,000.11	22,907,313.84	22,907,313.84
Indirect costs based on rate ** multiplied by actual direct costs	1,417,109.21	3,019,183.96	2,549,584.03
2024-2025 Actual Indirect Costs	949,101.80	1,818,788.07	1,818,788.07
2022-2023 Fixed Carry Forward	36,924.05	0.00	371,129.54
Total Indirect Costs	912,177.75	1,818,788.07	1,447,658.53
Over/(Under) Recovery	504,931.46	1,200,395.89	1,101,925.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	949,101.80	1,818,788.07	1,818,788.07
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	504,931.46	1,200,395.89	1,101,925.50
Total Projected Indirect 2026-2027 (Numerator)	444,170.34	618,392.18	716,862.57
Direct Costs	23,777,000.11	22,907,313.84	22,907,313.84
Rate for 2026-2027 **	1.87*	2.70*	3.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 56010
Form R0418

*** Final ***

Midland Public Schools
600 E CARPENTER ST
MIDLAND, MI 48640

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,566,606.96	9,012,365.11	9,012,365.11
2022-2023 Fixed Carry Forward	448,621.55	24,050.61	24,050.61
Total Indirect Costs	2,117,985.41	8,988,314.50	8,988,314.50
2022-2023 Direct Costs	96,104,234.55	89,600,382.40	89,600,382.40
2024-2025 Rate	2.20*	10.03*	10.03**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	104,961,327.41	97,936,637.12	97,936,637.12
Indirect costs based on rate ** multiplied by actual direct costs	2,309,149.20	9,823,044.70	9,823,044.70
2024-2025 Actual Indirect Costs	3,312,165.16	10,305,422.70	10,305,422.70
2022-2023 Fixed Carry Forward	448,621.55	24,050.61	24,050.61
Total Indirect Costs	2,863,543.61	10,281,372.09	10,281,372.09
Over/(Under) Recovery	-554,394.41	-458,327.39	-458,327.39

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,312,165.16	10,305,422.70	10,305,422.70
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-554,394.41	-458,327.39	-458,327.39
Total Projected Indirect 2026-2027 (Numerator)	3,866,559.57	10,763,750.09	10,763,750.09
Direct Costs	104,961,327.41	97,936,637.12	97,936,637.12
Rate for 2026-2027 **	3.68*	10.99*	10.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 56020
Form R0418

*** Final ***

Bullock Creek School District
1420 S BADOUR RD
MIDLAND, MI 48640

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	313,589.70	2,237,549.58	2,237,549.58
2022-2023 Fixed Carry Forward	-14,725.88	-359,897.91	-359,897.91
Total Indirect Costs	328,315.58	2,597,447.49	2,597,447.49
2022-2023 Direct Costs	22,702,090.22	20,778,130.34	20,778,130.34
2024-2025 Rate	1.45*	12.50*	12.50**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	23,989,645.44	21,959,577.12	21,959,577.12
Indirect costs based on rate ** multiplied by actual direct costs	347,849.86	2,744,947.14	2,744,947.14
2024-2025 Actual Indirect Costs	335,640.79	2,365,709.11	2,365,709.11
2022-2023 Fixed Carry Forward	-14,725.88	-359,897.91	-359,897.91
Total Indirect Costs	350,366.67	2,725,607.02	2,725,607.02
Over/(Under) Recovery	-2,516.81	19,340.12	19,340.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	335,640.79	2,365,709.11	2,365,709.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,516.81	19,340.12	19,340.12
Total Projected Indirect 2026-2027 (Numerator)	338,157.60	2,346,368.99	2,346,368.99
Direct Costs	23,989,645.44	21,959,577.12	21,959,577.12
Rate for 2026-2027 **	1.41*	10.68*	10.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 56030
Form R0418

*** Final ***

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	487,787.99	1,387,037.69	1,387,037.69
2022-2023 Fixed Carry Forward	79,815.65	0.00	74,433.92
Total Indirect Costs	407,972.34	1,387,037.69	1,312,603.77
2022-2023 Direct Costs	8,997,963.17	8,098,713.47	8,098,713.47
2024-2025 Rate	4.53*	17.13*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,514,890.42	7,617,088.84	7,617,088.84
Indirect costs based on rate ** multiplied by actual direct costs	385,724.54	1,142,563.33	1,234,730.10
2024-2025 Actual Indirect Costs	586,107.25	1,496,584.82	1,496,584.82
2022-2023 Fixed Carry Forward	79,815.65	0.00	74,433.92
Total Indirect Costs	506,291.60	1,496,584.82	1,422,150.90
Over/(Under) Recovery	-120,567.06	0.00	-187,420.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	586,107.25	1,496,584.82	1,496,584.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-120,567.06	0.00	-187,420.80
Total Projected Indirect 2026-2027 (Numerator)	706,674.31	1,496,584.82	1,684,005.62
Direct Costs	8,514,890.42	7,617,088.84	7,617,088.84
Rate for 2026-2027 **	8.30*	19.65*	22.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 56050
Form R0418

*** Final ***

Meridian Public Schools
3361 N MERIDIAN RD
SANFORD, MI 48657

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	964,171.41	2,364,236.44	2,364,236.44
2022-2023 Fixed Carry Forward	-122,665.43	-67,990.38	-68,020.20
Total Indirect Costs	1,086,836.84	2,432,226.82	2,432,256.64
2022-2023 Direct Costs	18,211,642.32	16,811,577.29	16,811,577.29
2024-2025 Rate	5.97*	14.47*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,849,642.49	19,283,669.06	19,283,669.06
Indirect costs based on rate ** multiplied by actual direct costs	1,244,723.66	2,790,346.91	2,790,346.91
2024-2025 Actual Indirect Costs	776,272.75	2,342,246.18	2,342,246.18
2022-2023 Fixed Carry Forward	-122,665.43	-67,990.38	-68,020.20
Total Indirect Costs	898,938.18	2,410,236.56	2,410,266.38
Over/(Under) Recovery	345,785.48	380,110.35	380,080.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	776,272.75	2,342,246.18	2,342,246.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	345,785.48	380,110.35	380,080.53
Total Projected Indirect 2026-2027 (Numerator)	430,487.27	1,962,135.83	1,962,165.65
Direct Costs	20,849,642.49	19,283,669.06	19,283,669.06
Rate for 2026-2027 **	2.06*	10.18*	10.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 56901
Form R0418

*** Final ***

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	63,246.82	223,335.17	223,335.17
2022-2023 Fixed Carry Forward	-5,538.57	0.00	0.00
Total Indirect Costs	68,785.39	223,335.17	223,335.17
2022-2023 Direct Costs	1,076,001.31	915,912.96	915,912.96
2024-2025 Rate	6.39*	24.38*	24.38**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,200,772.95	1,028,893.44	1,028,893.44
Indirect costs based on rate ** multiplied by actual direct costs	76,729.39	154,334.02	250,844.22
2024-2025 Actual Indirect Costs	72,384.31	244,263.82	244,263.82
2022-2023 Fixed Carry Forward	-5,538.57	0.00	0.00
Total Indirect Costs	77,922.88	244,263.82	244,263.82
Over/(Under) Recovery	-1,193.49	0.00	6,580.40

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	72,384.31	244,263.82	244,263.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,193.49	0.00	6,580.40
Total Projected Indirect 2026-2027 (Numerator)	73,577.80	244,263.82	237,683.42
Direct Costs	1,200,772.95	1,028,893.44	1,028,893.44
Rate for 2026-2027 **	6.13*	23.74*	23.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 56903
Form R0418

*** Final ***

Academic and Career Education Academy
884 E ISABELLA RD
MIDLAND, MI 48640

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	117,030.69	308,986.52	308,986.52
2022-2023 Fixed Carry Forward	-8,440.72	0.00	0.00
Total Indirect Costs	125,471.41	308,986.52	308,986.52
2022-2023 Direct Costs	1,163,710.17	971,754.34	971,754.34
2024-2025 Rate	10.78*	31.80*	31.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,646,998.69	1,163,763.58	1,163,763.58
Indirect costs based on rate ** multiplied by actual direct costs	177,546.46	174,564.54	290,940.90
2024-2025 Actual Indirect Costs	137,773.55	621,008.66	621,008.66
2022-2023 Fixed Carry Forward	-8,440.72	0.00	0.00
Total Indirect Costs	146,214.27	621,008.66	621,008.66
Over/(Under) Recovery	31,332.19	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	137,773.55	621,008.66	621,008.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	31,332.19	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	106,441.36	621,008.66	621,008.66
Direct Costs	1,646,998.69	1,163,763.58	1,163,763.58
Rate for 2026-2027 **	6.46*	53.36*	53.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 57020
Form R0418

*** Final ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	345,050.60	1,449,115.69	1,449,115.69
2022-2023 Fixed Carry Forward	6,808.30	72,306.26	72,306.26
Total Indirect Costs	338,242.30	1,376,809.43	1,376,809.43
2022-2023 Direct Costs	15,281,461.94	14,177,396.85	14,177,396.85
2024-2025 Rate	2.21*	9.71*	9.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,207,976.45	14,788,545.22	14,788,545.22
Indirect costs based on rate ** multiplied by actual direct costs	358,196.28	1,435,967.74	1,435,967.74
2024-2025 Actual Indirect Costs	414,247.94	1,833,679.17	1,833,679.17
2022-2023 Fixed Carry Forward	6,808.30	72,306.26	72,306.26
Total Indirect Costs	407,439.64	1,761,372.91	1,761,372.91
Over/(Under) Recovery	-49,243.36	-325,405.17	-325,405.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	414,247.94	1,833,679.17	1,833,679.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-49,243.36	-325,405.17	-325,405.17
Total Projected Indirect 2026-2027 (Numerator)	463,491.30	2,159,084.34	2,159,084.34
Direct Costs	16,207,976.45	14,788,545.22	14,788,545.22
Rate for 2026-2027 **	2.86*	14.60*	14.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 57030
Form R0418

*** Final ***

McBain Rural Agricultural Schools
107 E MAPLE ST
MC BAIN, MI 49657

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	574,704.09	1,792,256.65	1,792,256.65
2022-2023 Fixed Carry Forward	-3,695.72	-78,355.19	-78,855.57
Total Indirect Costs	578,399.81	1,870,611.84	1,871,112.22
2022-2023 Direct Costs	13,672,718.00	12,455,165.44	12,455,165.44
2024-2025 Rate	4.23*	15.02*	15.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,604,284.81	13,293,014.31	13,293,014.31
Indirect costs based on rate ** multiplied by actual direct costs	617,761.25	1,993,952.15	1,996,610.75
2024-2025 Actual Indirect Costs	719,227.43	2,030,497.93	2,030,497.93
2022-2023 Fixed Carry Forward	-3,695.72	-78,355.19	-78,855.57
Total Indirect Costs	722,923.15	2,108,853.12	2,109,353.50
Over/(Under) Recovery	-105,161.90	0.00	-112,742.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	719,227.43	2,030,497.93	2,030,497.93
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-105,161.90	0.00	-112,742.75
Total Projected Indirect 2026-2027 (Numerator)	824,389.33	2,030,497.93	2,143,240.68
Direct Costs	14,604,284.81	13,293,014.31	13,293,014.31
Rate for 2026-2027 **	5.64*	15.27*	16.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58000
Form R0418

*** Final ***

Monroe ISD
1101 S RAISINVILLE RD
MONROE, MI 48161

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,223,905.83	4,866,924.92	4,866,924.92
2022-2023 Fixed Carry Forward	684.10	55,533.58	55,533.58
Total Indirect Costs	3,223,221.73	4,811,391.34	4,811,391.34
2022-2023 Direct Costs	51,689,227.98	50,046,208.89	50,046,208.89
2024-2025 Rate	6.24*	9.61*	9.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	60,176,109.67	58,289,249.07	58,289,249.07
Indirect costs based on rate ** multiplied by actual direct costs	3,754,989.24	5,601,596.84	5,601,596.84
2024-2025 Actual Indirect Costs	4,292,029.80	6,178,890.40	6,178,890.40
2022-2023 Fixed Carry Forward	684.10	55,533.58	55,533.58
Total Indirect Costs	4,291,345.70	6,123,356.82	6,123,356.82
Over/(Under) Recovery	-536,356.46	-521,759.98	-521,759.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,292,029.80	6,178,890.40	6,178,890.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-536,356.46	-521,759.98	-521,759.98
Total Projected Indirect 2026-2027 (Numerator)	4,828,386.26	6,700,650.38	6,700,650.38
Direct Costs	60,176,109.67	58,289,249.07	58,289,249.07
Rate for 2026-2027 **	8.02*	11.50*	11.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58010
Form R0418

*** Final ***

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,110,366.98	10,309,700.01	10,309,700.01
2022-2023 Fixed Carry Forward	-226,031.60	0.00	-1,535,436.39
Total Indirect Costs	3,336,398.58	10,309,700.01	11,845,136.40
2022-2023 Direct Costs	60,261,557.64	52,850,660.21	52,850,660.21
2024-2025 Rate	5.54*	19.51*	22.41**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	59,532,361.43	53,003,362.99	53,003,362.99
Indirect costs based on rate ** multiplied by actual direct costs	3,298,092.82	7,950,504.45	11,878,053.65
2024-2025 Actual Indirect Costs	3,694,009.15	12,048,151.13	12,048,151.13
2022-2023 Fixed Carry Forward	-226,031.60	0.00	-1,535,436.39
Total Indirect Costs	3,920,040.75	12,048,151.13	13,583,587.52
Over/(Under) Recovery	-621,947.93	0.00	-1,705,533.87

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,694,009.15	12,048,151.13	12,048,151.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-621,947.93	0.00	-1,705,533.87
Total Projected Indirect 2026-2027 (Numerator)	4,315,957.08	12,048,151.13	13,753,685.00
Direct Costs	59,532,361.43	53,003,362.99	53,003,362.99
Rate for 2026-2027 **	7.25*	22.73*	25.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58020
Form R0418

*** Final ***

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,102,659.96	4,245,797.02	4,245,797.02
2022-2023 Fixed Carry Forward	489,672.86	0.00	1,410,464.29
Total Indirect Costs	612,987.10	4,245,797.02	2,835,332.73
2022-2023 Direct Costs	37,355,636.48	34,212,499.42	34,212,499.42
2024-2025 Rate	1.64*	12.41*	8.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	40,420,807.89	37,167,772.10	37,167,772.10
Indirect costs based on rate ** multiplied by actual direct costs	662,901.25	4,612,520.52	3,081,208.31
2024-2025 Actual Indirect Costs	1,247,216.48	4,500,252.27	4,500,252.27
2022-2023 Fixed Carry Forward	489,672.86	0.00	1,410,464.29
Total Indirect Costs	757,543.62	4,500,252.27	3,089,787.98
Over/(Under) Recovery	-94,642.37	112,268.25	-8,579.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,247,216.48	4,500,252.27	4,500,252.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-94,642.37	112,268.25	-8,579.67
Total Projected Indirect 2026-2027 (Numerator)	1,341,858.85	4,387,984.02	4,508,831.94
Direct Costs	40,420,807.89	37,167,772.10	37,167,772.10
Rate for 2026-2027 **	3.32*	11.81*	12.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58030
Form R0418

*** Final ***

Bedford Public Schools
1135 SMITH RD
TEMPERANCE, MI 48182

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,979,226.14	5,667,187.23	5,667,187.23
2022-2023 Fixed Carry Forward	44,928.84	-374,284.20	-375,152.72
Total Indirect Costs	1,934,297.30	6,041,471.43	6,042,339.95
2022-2023 Direct Costs	47,140,328.73	43,258,507.46	43,258,507.46
2024-2025 Rate	4.10*	13.97*	13.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	49,980,453.62	45,771,012.44	45,771,012.44
Indirect costs based on rate ** multiplied by actual direct costs	2,049,198.60	6,394,210.44	6,394,210.44
2024-2025 Actual Indirect Costs	2,109,675.46	6,098,615.03	6,098,615.03
2022-2023 Fixed Carry Forward	44,928.84	-374,284.20	-375,152.72
Total Indirect Costs	2,064,746.62	6,472,899.23	6,473,767.75
Over/(Under) Recovery	-15,548.02	-78,688.79	-79,557.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,109,675.46	6,098,615.03	6,098,615.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-15,548.02	-78,688.79	-79,557.31
Total Projected Indirect 2026-2027 (Numerator)	2,125,223.48	6,177,303.82	6,178,172.34
Direct Costs	49,980,453.62	45,771,012.44	45,771,012.44
Rate for 2026-2027 **	4.25*	13.50*	13.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58050
Form R0418

*** Final ***

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	675,306.94	3,958,219.16	3,958,219.16
2022-2023 Fixed Carry Forward	494,475.26	0.00	-937,135.53
Total Indirect Costs	180,831.68	3,958,219.16	4,895,354.69
2022-2023 Direct Costs	22,497,089.79	19,214,177.57	19,214,177.57
2024-2025 Rate	0.80*	20.60*	25.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,418,948.79	19,094,385.12	19,094,385.12
Indirect costs based on rate ** multiplied by actual direct costs	171,351.59	2,864,157.77	4,773,596.28
2024-2025 Actual Indirect Costs	728,872.27	3,053,435.94	3,053,435.94
2022-2023 Fixed Carry Forward	494,475.26	0.00	-937,135.53
Total Indirect Costs	234,397.01	3,053,435.94	3,990,571.47
Over/(Under) Recovery	-63,045.42	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	728,872.27	3,053,435.94	3,053,435.94
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-63,045.42	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	791,917.69	3,053,435.94	3,053,435.94
Direct Costs	21,418,948.79	19,094,385.12	19,094,385.12
Rate for 2026-2027 **	3.70*	15.99*	15.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58070
Form R0418

*** Final ***

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	510,108.18	1,866,966.85	1,866,966.85
2022-2023 Fixed Carry Forward	48,021.03	-200,160.02	-200,745.14
Total Indirect Costs	462,087.15	2,067,126.87	2,067,711.99
2022-2023 Direct Costs	16,570,039.27	15,213,180.60	15,213,180.60
2024-2025 Rate	2.79*	13.59*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,750,592.57	16,343,498.62	16,343,498.62
Indirect costs based on rate ** multiplied by actual direct costs	495,241.53	2,221,081.46	2,221,081.46
2024-2025 Actual Indirect Costs	643,390.11	2,050,484.06	2,050,484.06
2022-2023 Fixed Carry Forward	48,021.03	-200,160.02	-200,745.14
Total Indirect Costs	595,369.08	2,250,644.08	2,251,229.20
Over/(Under) Recovery	-100,127.55	-29,562.62	-30,147.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	643,390.11	2,050,484.06	2,050,484.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-100,127.55	-29,562.62	-30,147.74
Total Projected Indirect 2026-2027 (Numerator)	743,517.66	2,080,046.68	2,080,631.80
Direct Costs	17,750,592.57	16,343,498.62	16,343,498.62
Rate for 2026-2027 **	4.19*	12.73*	12.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58080
Form R0418

*** Final ***

Jefferson Schools (Monroe)
5707 WILLIAMS RD
NEWPORT, MI 48166

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	728,477.73	2,983,108.85	2,983,108.85
2022-2023 Fixed Carry Forward	3,045.59	0.00	-232,299.45
Total Indirect Costs	725,432.14	2,983,108.85	3,215,408.30
2022-2023 Direct Costs	18,769,005.01	16,514,373.89	16,514,373.89
2024-2025 Rate	3.87*	18.06*	19.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,779,923.87	17,986,362.40	17,986,362.40
Indirect costs based on rate ** multiplied by actual direct costs	804,183.05	2,697,954.36	3,501,944.76
2024-2025 Actual Indirect Costs	839,725.25	3,633,286.72	3,633,286.72
2022-2023 Fixed Carry Forward	3,045.59	0.00	-232,299.45
Total Indirect Costs	836,679.66	3,633,286.72	3,865,586.17
Over/(Under) Recovery	-32,496.61	0.00	-363,641.41

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	839,725.25	3,633,286.72	3,633,286.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-32,496.61	0.00	-363,641.41
Total Projected Indirect 2026-2027 (Numerator)	872,221.86	3,633,286.72	3,996,928.13
Direct Costs	20,779,923.87	17,986,362.40	17,986,362.40
Rate for 2026-2027 **	4.20*	20.20*	22.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58090
Form R0418

*** Final ***

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	341,631.70	1,716,751.51	1,716,751.51
2022-2023 Fixed Carry Forward	5,425.40	-352,981.68	-353,091.69
Total Indirect Costs	336,206.30	2,069,733.19	2,069,843.20
2022-2023 Direct Costs	12,690,882.40	11,315,762.59	11,315,762.59
2024-2025 Rate	2.65*	18.29*	18.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,198,193.45	12,573,161.82	12,573,161.82
Indirect costs based on rate ** multiplied by actual direct costs	376,252.13	1,885,974.27	2,299,631.30
2024-2025 Actual Indirect Costs	428,014.32	2,053,045.95	2,053,045.95
2022-2023 Fixed Carry Forward	5,425.40	-352,981.68	-353,091.69
Total Indirect Costs	422,588.92	2,406,027.63	2,406,137.64
Over/(Under) Recovery	-46,336.79	0.00	-106,506.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	428,014.32	2,053,045.95	2,053,045.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-46,336.79	0.00	-106,506.34
Total Projected Indirect 2026-2027 (Numerator)	474,351.11	2,053,045.95	2,159,552.29
Direct Costs	14,198,193.45	12,573,161.82	12,573,161.82
Rate for 2026-2027 **	3.34*	16.33*	17.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58100
Form R0418

*** Final ***

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	282,471.11	1,048,491.19	1,048,491.19
2022-2023 Fixed Carry Forward	14,341.95	1,510.41	-5,379.59
Total Indirect Costs	268,129.16	1,046,980.78	1,053,870.78
2022-2023 Direct Costs	7,798,850.60	7,032,830.52	7,032,830.52
2024-2025 Rate	3.44*	14.89*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,457,096.27	6,403,885.90	6,403,885.90
Indirect costs based on rate ** multiplied by actual direct costs	256,524.11	953,538.61	959,942.50
2024-2025 Actual Indirect Costs	362,461.60	1,415,671.97	1,415,671.97
2022-2023 Fixed Carry Forward	14,341.95	1,510.41	-5,379.59
Total Indirect Costs	348,119.65	1,414,161.56	1,421,051.56
Over/(Under) Recovery	-91,595.54	-460,622.95	-461,109.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	362,461.60	1,415,671.97	1,415,671.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-91,595.54	-460,622.95	-461,109.06
Total Projected Indirect 2026-2027 (Numerator)	454,057.14	1,876,294.92	1,876,781.03
Direct Costs	7,457,096.27	6,403,885.90	6,403,885.90
Rate for 2026-2027 **	6.09*	29.30*	29.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58110
Form R0418

*** Final ***

Whiteford Agricultural School District of the Counties of
Lenawee and Monroe
6655 Consear Rd
Ottawa Lake, MI 49267

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	362,542.00	1,288,360.07	1,288,360.07
2022-2023 Fixed Carry Forward	77,869.76	-377,736.13	-377,736.13
Total Indirect Costs	284,672.24	1,666,096.20	1,666,096.20
2022-2023 Direct Costs	9,359,774.92	8,433,956.85	8,433,956.85
2024-2025 Rate	3.04*	19.75*	19.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,439,388.10	9,420,419.32	9,420,419.32
Indirect costs based on rate ** multiplied by actual direct costs	317,357.40	1,413,062.90	1,860,532.82
2024-2025 Actual Indirect Costs	492,723.23	1,511,692.01	1,511,692.01
2022-2023 Fixed Carry Forward	77,869.76	-377,736.13	-377,736.13
Total Indirect Costs	414,853.47	1,889,428.14	1,889,428.14
Over/(Under) Recovery	-97,496.07	0.00	-28,895.32

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	492,723.23	1,511,692.01	1,511,692.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-97,496.07	0.00	-28,895.32
Total Projected Indirect 2026-2027 (Numerator)	590,219.30	1,511,692.01	1,540,587.33
Direct Costs	10,439,388.10	9,420,419.32	9,420,419.32
Rate for 2026-2027 **	5.65*	16.05*	16.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58901
Form R0418

*** Final ***

Horizon Science Academy New Bedford
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	19,539.43	158,102.58	158,102.58
2022-2023 Fixed Carry Forward	10,262.69	0.00	-10,990.22
Total Indirect Costs	9,276.74	158,102.58	169,092.80
2022-2023 Direct Costs	1,000,071.09	861,507.94	861,507.94
2024-2025 Rate	0.93*	18.35*	19.63**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,209,354.00	1,020,210.00	1,020,210.00
Indirect costs based on rate ** multiplied by actual direct costs	11,246.99	153,031.50	200,267.22
2024-2025 Actual Indirect Costs	48,902.00	238,046.00	238,046.00
2022-2023 Fixed Carry Forward	10,262.69	0.00	-10,990.22
Total Indirect Costs	38,639.31	238,046.00	249,036.22
Over/(Under) Recovery	-27,392.32	0.00	-48,769.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	48,902.00	238,046.00	238,046.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-27,392.32	0.00	-48,769.00
Total Projected Indirect 2026-2027 (Numerator)	76,294.32	238,046.00	286,815.00
Direct Costs	1,209,354.00	1,020,210.00	1,020,210.00
Rate for 2026-2027 **	6.31*	23.33*	28.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 58902
Form R0418

*** Final ***

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,104,223.00	2,467,354.00	2,467,354.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,104,223.00	2,467,354.00	2,467,354.00
2022-2023 Direct Costs	8,060,776.00	6,697,645.00	6,697,645.00
2024-2025 Rate	13.70*	36.84*	36.84**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,635,660.00	7,212,594.00	7,212,594.00
Indirect costs based on rate ** multiplied by actual direct costs	1,183,085.42	1,081,889.10	1,803,148.50
2024-2025 Actual Indirect Costs	1,168,741.00	2,591,807.00	2,591,807.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,168,741.00	2,591,807.00	2,591,807.00
Over/(Under) Recovery	14,344.42	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,168,741.00	2,591,807.00	2,591,807.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	14,344.42	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,154,396.58	2,591,807.00	2,591,807.00
Direct Costs	8,635,660.00	7,212,594.00	7,212,594.00
Rate for 2026-2027 **	13.37*	35.93*	35.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59000
Form R0418

*** Final ***

Montcalm Area ISD
621 N NEW ST
STANTON, MI 48888

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,229,817.08	4,138,562.14	4,138,562.14
2022-2023 Fixed Carry Forward	-225,487.05	0.00	-374,188.00
Total Indirect Costs	2,455,304.13	4,138,562.14	4,512,750.14
2022-2023 Direct Costs	24,567,291.23	22,658,546.17	22,658,546.17
2024-2025 Rate	9.99*	18.26*	19.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,705,413.41	23,972,339.71	23,972,339.71
Indirect costs based on rate ** multiplied by actual direct costs	2,567,970.80	3,595,850.96	4,775,290.07
2024-2025 Actual Indirect Costs	2,591,049.66	4,324,123.36	4,324,123.36
2022-2023 Fixed Carry Forward	-225,487.05	0.00	-374,188.00
Total Indirect Costs	2,816,536.71	4,324,123.36	4,698,311.36
Over/(Under) Recovery	-248,565.91	0.00	76,978.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,591,049.66	4,324,123.36	4,324,123.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-248,565.91	0.00	76,978.71
Total Projected Indirect 2026-2027 (Numerator)	2,839,615.57	4,324,123.36	4,247,144.65
Direct Costs	25,705,413.41	23,972,339.71	23,972,339.71
Rate for 2026-2027 **	11.05*	18.04*	17.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59020
Form R0418

*** Final ***

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	354,664.11	1,220,413.29	1,220,413.29
2022-2023 Fixed Carry Forward	53,478.59	-53,756.56	-69,911.16
Total Indirect Costs	301,185.52	1,274,169.85	1,290,324.45
2022-2023 Direct Costs	9,047,072.70	8,181,323.52	8,181,323.52
2024-2025 Rate	3.33*	15.57*	15.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,920,447.07	8,712,035.71	8,712,035.71
Indirect costs based on rate ** multiplied by actual direct costs	330,350.89	1,306,805.36	1,373,888.03
2024-2025 Actual Indirect Costs	461,886.55	1,711,107.85	1,711,107.85
2022-2023 Fixed Carry Forward	53,478.59	-53,756.56	-69,911.16
Total Indirect Costs	408,407.96	1,764,864.41	1,781,019.01
Over/(Under) Recovery	-78,057.07	0.00	-407,130.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	461,886.55	1,711,107.85	1,711,107.85
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-78,057.07	0.00	-407,130.98
Total Projected Indirect 2026-2027 (Numerator)	539,943.62	1,711,107.85	2,118,238.83
Direct Costs	9,920,447.07	8,712,035.71	8,712,035.71
Rate for 2026-2027 **	5.44*	19.64*	24.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59045
Form R0418

*** Final ***

Montabella Community Schools
1390 E NORTH COUNTY LINE RD
BLANCHARD, MI 49310

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	276,798.27	1,480,301.17	1,480,301.17
2022-2023 Fixed Carry Forward	-24,117.21	0.00	-103,282.13
Total Indirect Costs	300,915.48	1,480,301.17	1,583,583.30
2022-2023 Direct Costs	9,595,529.20	8,449,341.89	8,449,341.89
2024-2025 Rate	3.14*	17.52*	18.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,716,342.05	9,638,182.26	9,638,182.26
Indirect costs based on rate ** multiplied by actual direct costs	336,493.14	1,445,727.34	1,806,195.36
2024-2025 Actual Indirect Costs	345,542.30	1,423,702.09	1,423,702.09
2022-2023 Fixed Carry Forward	-24,117.21	0.00	-103,282.13
Total Indirect Costs	369,659.51	1,423,702.09	1,526,984.22
Over/(Under) Recovery	-33,166.37	0.00	279,211.14

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	345,542.30	1,423,702.09	1,423,702.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-33,166.37	0.00	279,211.14
Total Projected Indirect 2026-2027 (Numerator)	378,708.67	1,423,702.09	1,144,490.95
Direct Costs	10,716,342.05	9,638,182.26	9,638,182.26
Rate for 2026-2027 **	3.53*	14.77*	11.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59070
Form R0418

*** Final ***

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,923,014.79	5,863,687.77	5,863,687.77
2022-2023 Fixed Carry Forward	-4,277.78	249,745.50	250,605.55
Total Indirect Costs	1,927,292.57	5,613,942.27	5,613,082.22
2022-2023 Direct Costs	49,286,592.55	45,157,635.57	45,157,635.57
2024-2025 Rate	3.91*	12.43*	12.43**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	52,340,960.61	47,687,153.28	47,687,153.28
Indirect costs based on rate ** multiplied by actual direct costs	2,046,531.56	5,927,513.15	5,927,513.15
2024-2025 Actual Indirect Costs	1,619,998.68	6,070,850.01	6,070,850.01
2022-2023 Fixed Carry Forward	-4,277.78	249,745.50	250,605.55
Total Indirect Costs	1,624,276.46	5,821,104.51	5,820,244.46
Over/(Under) Recovery	422,255.10	106,408.64	107,268.69

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,619,998.68	6,070,850.01	6,070,850.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	422,255.10	106,408.64	107,268.69
Total Projected Indirect 2026-2027 (Numerator)	1,197,743.58	5,964,441.37	5,963,581.32
Direct Costs	52,340,960.61	47,687,153.28	47,687,153.28
Rate for 2026-2027 **	2.29*	12.51*	12.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59080
Form R0418

*** Final ***

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	706,443.06	2,152,170.94	2,152,170.94
2022-2023 Fixed Carry Forward	227,324.54	719,882.27	720,463.06
Total Indirect Costs	479,118.52	1,432,288.67	1,431,707.88
2022-2023 Direct Costs	22,632,217.06	21,186,489.18	21,186,489.18
2024-2025 Rate	2.12*	6.76*	6.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	23,780,955.81	21,722,609.74	21,722,609.74
Indirect costs based on rate ** multiplied by actual direct costs	504,156.26	1,468,448.42	1,468,448.42
2024-2025 Actual Indirect Costs	646,676.28	2,705,022.35	2,705,022.35
2022-2023 Fixed Carry Forward	227,324.54	719,882.27	720,463.06
Total Indirect Costs	419,351.74	1,985,140.08	1,984,559.29
Over/(Under) Recovery	84,804.52	-516,691.66	-516,110.87

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	646,676.28	2,705,022.35	2,705,022.35
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	84,804.52	-516,691.66	-516,110.87
Total Projected Indirect 2026-2027 (Numerator)	561,871.76	3,221,714.01	3,221,133.22
Direct Costs	23,780,955.81	21,722,609.74	21,722,609.74
Rate for 2026-2027 **	2.36*	14.83*	14.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59090
Form R0418

*** Final ***

Lakeview Community Schools (Montcalm)
602 WASHINGTON ST
LAKEVIEW, MI 48850

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	390,452.27	1,808,340.66	1,808,340.66
2022-2023 Fixed Carry Forward	-3,047.92	-116,183.22	-182,957.88
Total Indirect Costs	393,500.19	1,924,523.88	1,991,298.54
2022-2023 Direct Costs	13,112,134.69	11,694,246.30	11,694,246.30
2024-2025 Rate	3.00*	16.46*	17.03**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,860,135.38	12,394,757.76	12,394,757.76
Indirect costs based on rate ** multiplied by actual direct costs	415,804.06	1,859,213.66	2,110,827.25
2024-2025 Actual Indirect Costs	401,353.77	1,866,731.39	1,866,731.39
2022-2023 Fixed Carry Forward	-3,047.92	-116,183.22	-182,957.88
Total Indirect Costs	404,401.69	1,982,914.61	2,049,689.27
Over/(Under) Recovery	11,402.37	0.00	61,137.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	401,353.77	1,866,731.39	1,866,731.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	11,402.37	0.00	61,137.98
Total Projected Indirect 2026-2027 (Numerator)	389,951.40	1,866,731.39	1,805,593.41
Direct Costs	13,860,135.38	12,394,757.76	12,394,757.76
Rate for 2026-2027 **	2.81*	15.06*	14.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59125
Form R0418

*** Final ***

Central Montcalm Public School
1480 S SHERIDAN RD
STANTON, MI 48888

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	493,507.67	2,451,345.83	2,451,345.83
2022-2023 Fixed Carry Forward	148,005.30	0.00	19,018.97
Total Indirect Costs	345,502.37	2,451,345.83	2,432,326.86
2022-2023 Direct Costs	17,725,485.95	15,805,339.51	15,805,339.51
2024-2025 Rate	1.95*	15.51*	15.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,260,659.19	17,077,972.13	17,077,972.13
Indirect costs based on rate ** multiplied by actual direct costs	375,582.85	2,561,695.82	2,628,299.91
2024-2025 Actual Indirect Costs	584,558.27	2,768,595.33	2,768,595.33
2022-2023 Fixed Carry Forward	148,005.30	0.00	19,018.97
Total Indirect Costs	436,552.97	2,768,595.33	2,749,576.36
Over/(Under) Recovery	-60,970.12	0.00	-121,276.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	584,558.27	2,768,595.33	2,768,595.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-60,970.12	0.00	-121,276.45
Total Projected Indirect 2026-2027 (Numerator)	645,528.39	2,768,595.33	2,889,871.78
Direct Costs	19,260,659.19	17,077,972.13	17,077,972.13
Rate for 2026-2027 **	3.35*	16.21*	16.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59150
Form R0418

*** Final ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	523,632.63	1,228,089.64	1,228,089.64
2022-2023 Fixed Carry Forward	143,509.99	0.00	134,376.86
Total Indirect Costs	380,122.64	1,228,089.64	1,093,712.78
2022-2023 Direct Costs	10,093,539.98	9,389,082.97	9,389,082.97
2024-2025 Rate	3.77*	13.08*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,953,248.79	11,227,906.17	11,227,906.17
Indirect costs based on rate ** multiplied by actual direct costs	450,637.48	1,468,610.13	1,308,051.07
2024-2025 Actual Indirect Costs	848,852.86	1,574,195.48	1,574,195.48
2022-2023 Fixed Carry Forward	143,509.99	0.00	134,376.86
Total Indirect Costs	705,342.87	1,574,195.48	1,439,818.62
Over/(Under) Recovery	-254,705.39	-105,585.35	-131,767.55

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	848,852.86	1,574,195.48	1,574,195.48
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-254,705.39	-105,585.35	-131,767.55
Total Projected Indirect 2026-2027 (Numerator)	1,103,558.25	1,679,780.83	1,705,963.03
Direct Costs	11,953,248.79	11,227,906.17	11,227,906.17
Rate for 2026-2027 **	9.23*	14.96*	15.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 59900
Form R0418

*** Final ***

Success Virtual Learning Centers of Michigan
7188 Avenue B
Vestaburg, MI 48891

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	919,020.58	4,842,132.40	4,842,132.40
2022-2023 Fixed Carry Forward	-76,261.04	0.00	-1,471,557.74
Total Indirect Costs	995,281.62	4,842,132.40	6,313,690.14
2022-2023 Direct Costs	17,574,690.05	13,651,578.23	13,651,578.23
2024-2025 Rate	5.66*	35.47*	46.25**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,190,446.67	17,713,474.33	17,713,474.33
Indirect costs based on rate ** multiplied by actual direct costs	1,142,779.28	2,657,021.15	4,428,368.58
2024-2025 Actual Indirect Costs	261,299.65	2,738,271.99	2,738,271.99
2022-2023 Fixed Carry Forward	-76,261.04	0.00	-1,471,557.74
Total Indirect Costs	337,560.69	2,738,271.99	4,209,829.73
Over/(Under) Recovery	805,218.59	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	261,299.65	2,738,271.99	2,738,271.99
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	805,218.59	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	-543,918.94	2,738,271.99	2,738,271.99
Direct Costs	20,190,446.67	17,713,474.33	17,713,474.33
Rate for 2026-2027 **	0.00*	15.46*	15.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 60010
Form R0418

*** Final ***

Atlanta Community Schools
10500 COUNTY ROAD 489
ATLANTA, MI 49709

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	267,936.58	685,687.52	685,687.52
2022-2023 Fixed Carry Forward	80,723.38	0.00	0.00
Total Indirect Costs	187,213.20	685,687.52	685,687.52
2022-2023 Direct Costs	3,275,636.39	2,857,885.45	2,857,885.45
2024-2025 Rate	5.72*	23.99*	23.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,633,402.77	3,116,375.72	3,116,375.72
Indirect costs based on rate ** multiplied by actual direct costs	207,830.64	467,456.36	747,618.54
2024-2025 Actual Indirect Costs	307,910.14	830,700.46	830,700.46
2022-2023 Fixed Carry Forward	80,723.38	0.00	0.00
Total Indirect Costs	227,186.76	830,700.46	830,700.46
Over/(Under) Recovery	-19,356.12	0.00	-83,081.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	307,910.14	830,700.46	830,700.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-19,356.12	0.00	-83,081.92
Total Projected Indirect 2026-2027 (Numerator)	327,266.26	830,700.46	913,782.38
Direct Costs	3,633,402.77	3,116,375.72	3,116,375.72
Rate for 2026-2027 **	9.01*	26.66*	29.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 60020
Form R0418

*** Final ***

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	415,922.85	1,013,509.92	1,013,509.92
2022-2023 Fixed Carry Forward	73,076.02	0.00	184,859.24
Total Indirect Costs	342,846.83	1,013,509.92	828,650.68
2022-2023 Direct Costs	6,142,150.17	5,544,563.10	5,544,563.10
2024-2025 Rate	5.58*	18.28*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,532,030.22	5,767,528.14	5,767,528.14
Indirect costs based on rate ** multiplied by actual direct costs	364,487.29	865,129.22	862,245.46
2024-2025 Actual Indirect Costs	473,515.57	1,238,017.65	1,238,017.65
2022-2023 Fixed Carry Forward	73,076.02	0.00	184,859.24
Total Indirect Costs	400,439.55	1,238,017.65	1,053,158.41
Over/(Under) Recovery	-35,952.26	0.00	-170,303.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	473,515.57	1,238,017.65	1,238,017.65
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-35,952.26	0.00	-170,303.53
Total Projected Indirect 2026-2027 (Numerator)	509,467.83	1,238,017.65	1,408,321.18
Direct Costs	6,532,030.22	5,767,528.14	5,767,528.14
Rate for 2026-2027 **	7.80*	21.47*	24.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61000
Form R0418

*** Final ***

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,580,063.49	4,206,251.56	4,206,251.56
2022-2023 Fixed Carry Forward	205,619.51	281,238.77	281,598.28
Total Indirect Costs	2,374,443.98	3,925,012.79	3,924,653.28
2022-2023 Direct Costs	43,836,192.53	42,719,870.71	42,719,870.71
2024-2025 Rate	5.42*	9.19*	9.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	51,262,130.75	49,673,557.95	49,673,557.95
Indirect costs based on rate ** multiplied by actual direct costs	2,778,407.49	4,564,999.98	4,564,999.98
2024-2025 Actual Indirect Costs	3,824,691.99	5,919,159.87	5,919,159.87
2022-2023 Fixed Carry Forward	205,619.51	281,238.77	281,598.28
Total Indirect Costs	3,619,072.48	5,637,921.10	5,637,561.59
Over/(Under) Recovery	-840,664.99	-1,072,921.12	-1,072,561.61

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,824,691.99	5,919,159.87	5,919,159.87
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-840,664.99	-1,072,921.12	-1,072,561.61
Total Projected Indirect 2026-2027 (Numerator)	4,665,356.98	6,992,080.99	6,991,721.48
Direct Costs	51,262,130.75	49,673,557.95	49,673,557.95
Rate for 2026-2027 **	9.10*	14.08*	14.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61010
Form R0418

*** Final ***

Muskegon, Public Schools of the City of
1458 5TH ST
MUSKEGON, MI 49441

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,826,351.94	6,524,280.07	6,524,280.07
2022-2023 Fixed Carry Forward	43,841.66	979,859.39	975,906.12
Total Indirect Costs	1,782,510.28	5,544,420.68	5,548,373.95
2022-2023 Direct Costs	61,043,435.28	56,106,108.71	56,106,108.71
2024-2025 Rate	2.92*	9.88*	9.89**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	57,231,241.13	53,347,371.42	53,347,371.42
Indirect costs based on rate ** multiplied by actual direct costs	1,671,152.24	5,270,720.30	5,276,055.03
2024-2025 Actual Indirect Costs	2,313,236.80	7,521,052.47	7,521,052.47
2022-2023 Fixed Carry Forward	43,841.66	979,859.39	975,906.12
Total Indirect Costs	2,269,395.14	6,541,193.08	6,545,146.35
Over/(Under) Recovery	-598,242.90	-1,270,472.78	-1,269,091.32

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,313,236.80	7,521,052.47	7,521,052.47
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-598,242.90	-1,270,472.78	-1,269,091.32
Total Projected Indirect 2026-2027 (Numerator)	2,911,479.70	8,791,525.25	8,790,143.79
Direct Costs	57,231,241.13	53,347,371.42	53,347,371.42
Rate for 2026-2027 **	5.09*	16.48*	16.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61060
Form R0418

*** Final ***

Mona Shores Public School District
121 RANDALL RD
Norton Shores, MI 49441

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,351,836.29	5,975,823.52	5,975,823.52
2022-2023 Fixed Carry Forward	-167,205.71	-1,166,106.93	-1,167,676.62
Total Indirect Costs	1,519,042.00	7,141,930.45	7,143,500.14
2022-2023 Direct Costs	52,245,171.57	47,385,195.34	47,385,195.34
2024-2025 Rate	2.91*	15.07*	15.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	59,050,993.61	53,876,183.08	53,876,183.08
Indirect costs based on rate ** multiplied by actual direct costs	1,718,383.91	8,081,427.46	8,124,528.41
2024-2025 Actual Indirect Costs	1,558,495.55	6,476,766.08	6,476,766.08
2022-2023 Fixed Carry Forward	-167,205.71	-1,166,106.93	-1,167,676.62
Total Indirect Costs	1,725,701.26	7,642,873.01	7,644,442.70
Over/(Under) Recovery	-7,317.35	0.00	480,085.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,558,495.55	6,476,766.08	6,476,766.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,317.35	0.00	480,085.71
Total Projected Indirect 2026-2027 (Numerator)	1,565,812.90	6,476,766.08	5,996,680.37
Direct Costs	59,050,993.61	53,876,183.08	53,876,183.08
Rate for 2026-2027 **	2.65*	12.02*	11.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61065
Form R0418

*** Final ***

Oakridge Public Schools
275 S WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	866,217.26	2,236,837.62	2,236,837.62
2022-2023 Fixed Carry Forward	14,266.76	43,715.51	43,715.51
Total Indirect Costs	851,950.50	2,193,122.11	2,193,122.11
2022-2023 Direct Costs	24,757,860.04	23,387,239.68	23,387,239.68
2024-2025 Rate	3.44*	9.38*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,050,946.56	23,920,139.05	23,920,139.05
Indirect costs based on rate ** multiplied by actual direct costs	896,152.56	2,243,709.04	2,243,709.04
2024-2025 Actual Indirect Costs	1,087,699.20	3,218,506.71	3,218,506.71
2022-2023 Fixed Carry Forward	14,266.76	43,715.51	43,715.51
Total Indirect Costs	1,073,432.44	3,174,791.20	3,174,791.20
Over/(Under) Recovery	-177,279.88	-931,082.16	-931,082.16

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,087,699.20	3,218,506.71	3,218,506.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-177,279.88	-931,082.16	-931,082.16
Total Projected Indirect 2026-2027 (Numerator)	1,264,979.08	4,149,588.87	4,149,588.87
Direct Costs	26,050,946.56	23,920,139.05	23,920,139.05
Rate for 2026-2027 **	4.86*	17.35*	17.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61080
Form R0418

*** Final ***

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	992,098.67	4,411,037.19	4,411,037.19
2022-2023 Fixed Carry Forward	-91,684.34	-566,425.30	-566,425.30
Total Indirect Costs	1,083,783.01	4,977,462.49	4,977,462.49
2022-2023 Direct Costs	38,127,692.89	34,708,754.37	34,708,754.37
2024-2025 Rate	2.84*	14.34*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	42,985,982.83	38,865,133.06	38,865,133.06
Indirect costs based on rate ** multiplied by actual direct costs	1,220,801.91	5,573,260.08	5,573,260.08
2024-2025 Actual Indirect Costs	1,200,634.92	5,321,484.69	5,321,484.69
2022-2023 Fixed Carry Forward	-91,684.34	-566,425.30	-566,425.30
Total Indirect Costs	1,292,319.26	5,887,909.99	5,887,909.99
Over/(Under) Recovery	-71,517.35	-314,649.91	-314,649.91

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,200,634.92	5,321,484.69	5,321,484.69
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-71,517.35	-314,649.91	-314,649.91
Total Projected Indirect 2026-2027 (Numerator)	1,272,152.27	5,636,134.60	5,636,134.60
Direct Costs	42,985,982.83	38,865,133.06	38,865,133.06
Rate for 2026-2027 **	2.96*	14.50*	14.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61120
Form R0418

*** Final ***

Holton Public Schools
6500 4TH ST
HOLTON, MI 49425

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	580,997.44	1,569,508.74	1,569,508.74
2022-2023 Fixed Carry Forward	-196,614.05	-239,828.15	-275,459.21
Total Indirect Costs	777,611.49	1,809,336.89	1,844,967.95
2022-2023 Direct Costs	10,443,776.57	9,842,195.37	9,842,195.37
2024-2025 Rate	7.45*	18.38*	18.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,031,670.31	10,896,531.66	10,896,531.66
Indirect costs based on rate ** multiplied by actual direct costs	896,359.44	1,634,479.75	2,043,099.69
2024-2025 Actual Indirect Costs	413,285.74	1,548,424.39	1,548,424.39
2022-2023 Fixed Carry Forward	-196,614.05	-239,828.15	-275,459.21
Total Indirect Costs	609,899.79	1,788,252.54	1,823,883.60
Over/(Under) Recovery	339,226.93	0.00	219,216.09

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	413,285.74	1,548,424.39	1,548,424.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	339,226.93	0.00	219,216.09
Total Projected Indirect 2026-2027 (Numerator)	74,058.81	1,548,424.39	1,329,208.30
Direct Costs	12,031,670.31	10,896,531.66	10,896,531.66
Rate for 2026-2027 **	0.62*	14.21*	12.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61180
Form R0418

*** Final ***

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	489,624.50	2,487,060.29	2,487,060.29
2022-2023 Fixed Carry Forward	11,376.36	-560,930.58	-559,868.98
Total Indirect Costs	478,248.14	3,047,990.87	3,046,929.27
2022-2023 Direct Costs	18,870,748.87	16,873,313.08	16,873,313.08
2024-2025 Rate	2.53*	18.06*	18.06**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,773,308.91	17,506,756.38	17,506,756.38
Indirect costs based on rate ** multiplied by actual direct costs	500,264.72	2,626,013.46	3,161,720.20
2024-2025 Actual Indirect Costs	481,748.04	2,748,300.57	2,748,300.57
2022-2023 Fixed Carry Forward	11,376.36	-560,930.58	-559,868.98
Total Indirect Costs	470,371.68	3,309,231.15	3,308,169.55
Over/(Under) Recovery	29,893.04	0.00	-146,449.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	481,748.04	2,748,300.57	2,748,300.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	29,893.04	0.00	-146,449.35
Total Projected Indirect 2026-2027 (Numerator)	451,855.00	2,748,300.57	2,894,749.92
Direct Costs	19,773,308.91	17,506,756.38	17,506,756.38
Rate for 2026-2027 **	2.29*	15.70*	16.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61190
Form R0418

*** Final ***

Orchard View Schools
35 S SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,002,616.14	3,646,420.93	3,646,420.93
2022-2023 Fixed Carry Forward	-75,520.13	-4,535.69	-4,535.69
Total Indirect Costs	1,078,136.27	3,650,956.62	3,650,956.62
2022-2023 Direct Costs	36,314,027.79	33,670,223.00	33,670,223.00
2024-2025 Rate	2.97*	10.84*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	36,666,452.29	33,878,289.05	33,878,289.05
Indirect costs based on rate ** multiplied by actual direct costs	1,088,993.63	3,672,406.53	3,672,406.53
2024-2025 Actual Indirect Costs	1,449,865.50	4,238,028.74	4,238,028.74
2022-2023 Fixed Carry Forward	-75,520.13	-4,535.69	-4,535.69
Total Indirect Costs	1,525,385.63	4,242,564.43	4,242,564.43
Over/(Under) Recovery	-436,392.00	-570,157.90	-570,157.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,449,865.50	4,238,028.74	4,238,028.74
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-436,392.00	-570,157.90	-570,157.90
Total Projected Indirect 2026-2027 (Numerator)	1,886,257.50	4,808,186.64	4,808,186.64
Direct Costs	36,666,452.29	33,878,289.05	33,878,289.05
Rate for 2026-2027 **	5.14*	14.19*	14.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61210
Form R0418

*** Final ***

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	561,742.10	1,919,227.54	1,919,227.54
2022-2023 Fixed Carry Forward	-66,900.14	0.00	-114,295.44
Total Indirect Costs	628,642.24	1,919,227.54	2,033,522.98
2022-2023 Direct Costs	12,424,517.96	11,067,032.52	11,067,032.52
2024-2025 Rate	5.06*	17.34*	18.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,233,338.07	13,763,462.57	13,763,462.57
Indirect costs based on rate ** multiplied by actual direct costs	770,806.91	2,064,519.39	2,528,348.07
2024-2025 Actual Indirect Costs	703,303.41	2,173,178.91	2,173,178.91
2022-2023 Fixed Carry Forward	-66,900.14	0.00	-114,295.44
Total Indirect Costs	770,203.55	2,173,178.91	2,287,474.35
Over/(Under) Recovery	603.36	0.00	240,873.72

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	703,303.41	2,173,178.91	2,173,178.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	603.36	0.00	240,873.72
Total Projected Indirect 2026-2027 (Numerator)	702,700.05	2,173,178.91	1,932,305.19
Direct Costs	15,233,338.07	13,763,462.57	13,763,462.57
Rate for 2026-2027 **	4.61*	15.79*	14.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61220
Form R0418

*** Final ***

Reeths-Puffer Schools
991 W GILES RD
MUSKEGON, MI 49445

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	752,345.89	4,346,173.32	4,346,173.32
2022-2023 Fixed Carry Forward	166,790.37	-331,547.40	-331,307.55
Total Indirect Costs	585,555.52	4,677,720.72	4,677,480.87
2022-2023 Direct Costs	46,021,749.68	42,238,210.48	42,238,210.48
2024-2025 Rate	1.27*	11.07*	11.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	52,398,235.96	47,290,464.79	47,290,464.79
Indirect costs based on rate ** multiplied by actual direct costs	665,457.60	5,235,054.45	5,235,054.45
2024-2025 Actual Indirect Costs	911,996.20	5,817,926.37	5,817,926.37
2022-2023 Fixed Carry Forward	166,790.37	-331,547.40	-331,307.55
Total Indirect Costs	745,205.83	6,149,473.77	6,149,233.92
Over/(Under) Recovery	-79,748.23	-914,419.32	-914,179.47

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	911,996.20	5,817,926.37	5,817,926.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-79,748.23	-914,419.32	-914,179.47
Total Projected Indirect 2026-2027 (Numerator)	991,744.43	6,732,345.69	6,732,105.84
Direct Costs	52,398,235.96	47,290,464.79	47,290,464.79
Rate for 2026-2027 **	1.89*	14.24*	14.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61230
Form R0418

*** Final ***

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	319,035.38	1,131,182.69	1,131,182.69
2022-2023 Fixed Carry Forward	51,027.59	-5,622.02	-5,622.02
Total Indirect Costs	268,007.79	1,136,804.71	1,136,804.71
2022-2023 Direct Costs	12,130,640.61	11,318,493.30	11,318,493.30
2024-2025 Rate	2.21*	10.04*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,632,574.20	12,761,160.02	12,761,160.02
Indirect costs based on rate ** multiplied by actual direct costs	301,279.89	1,281,220.47	1,281,220.47
2024-2025 Actual Indirect Costs	363,349.08	1,234,763.26	1,234,763.26
2022-2023 Fixed Carry Forward	51,027.59	-5,622.02	-5,622.02
Total Indirect Costs	312,321.49	1,240,385.28	1,240,385.28
Over/(Under) Recovery	-11,041.60	40,835.19	40,835.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	363,349.08	1,234,763.26	1,234,763.26
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-11,041.60	40,835.19	40,835.19
Total Projected Indirect 2026-2027 (Numerator)	374,390.68	1,193,928.07	1,193,928.07
Direct Costs	13,632,574.20	12,761,160.02	12,761,160.02
Rate for 2026-2027 **	2.75*	9.36*	9.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61240
Form R0418

*** Final ***

Whitehall District Schools
541 E SLOCUM ST
WHITEHALL, MI 49461

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	742,347.06	2,746,100.26	2,746,100.26
2022-2023 Fixed Carry Forward	143,626.45	-162,321.08	-162,321.08
Total Indirect Costs	598,720.61	2,908,421.34	2,908,421.34
2022-2023 Direct Costs	34,633,746.66	32,629,993.46	32,629,993.46
2024-2025 Rate	1.73*	8.91*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,169,984.42	32,857,444.83	32,857,444.83
Indirect costs based on rate ** multiplied by actual direct costs	608,440.73	2,927,598.33	2,927,598.33
2024-2025 Actual Indirect Costs	484,849.34	2,797,388.93	2,797,388.93
2022-2023 Fixed Carry Forward	143,626.45	-162,321.08	-162,321.08
Total Indirect Costs	341,222.89	2,959,710.01	2,959,710.01
Over/(Under) Recovery	267,217.84	-32,111.68	-32,111.68

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	484,849.34	2,797,388.93	2,797,388.93
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	267,217.84	-32,111.68	-32,111.68
Total Projected Indirect 2026-2027 (Numerator)	217,631.50	2,829,500.61	2,829,500.61
Direct Costs	35,169,984.42	32,857,444.83	32,857,444.83
Rate for 2026-2027 **	0.62*	8.61*	8.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61900
Form R0418

*** Final ***

Muskegon Montessori Academy for Environmental Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	28,963.59	215,480.14	215,480.14
2022-2023 Fixed Carry Forward	4,002.21	0.00	62,140.09
Total Indirect Costs	24,961.38	215,480.14	153,340.05
2022-2023 Direct Costs	1,740,979.88	1,554,463.33	1,554,463.33
2024-2025 Rate	1.43*	13.86*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,085,700.21	1,917,269.85	1,917,269.85
Indirect costs based on rate ** multiplied by actual direct costs	29,825.51	265,733.60	189,042.81
2024-2025 Actual Indirect Costs	33,524.35	201,954.71	201,954.71
2022-2023 Fixed Carry Forward	4,002.21	0.00	62,140.09
Total Indirect Costs	29,522.14	201,954.71	139,814.62
Over/(Under) Recovery	303.37	63,778.89	49,228.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	33,524.35	201,954.71	201,954.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	303.37	63,778.89	49,228.19
Total Projected Indirect 2026-2027 (Numerator)	33,220.98	138,175.82	152,726.52
Direct Costs	2,085,700.21	1,917,269.85	1,917,269.85
Rate for 2026-2027 **	1.59*	7.21*	7.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61902
Form R0418

*** Final ***

Timberland Charter Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,759.00	1,151,079.00	1,151,079.00
2022-2023 Fixed Carry Forward	256,331.89	0.00	233,422.27
Total Indirect Costs	-253,572.89	1,151,079.00	917,656.73
2022-2023 Direct Costs	7,767,106.00	6,618,786.00	6,618,786.00
2024-2025 Rate	0.00*	17.39*	13.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,116,108.00	7,876,976.00	7,876,976.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,181,546.40	1,091,748.87
2024-2025 Actual Indirect Costs	460,650.00	1,699,782.00	1,699,782.00
2022-2023 Fixed Carry Forward	256,331.89	0.00	233,422.27
Total Indirect Costs	204,318.11	1,699,782.00	1,466,359.73
Over/(Under) Recovery	0.00	0.00	-374,610.86

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	460,650.00	1,699,782.00	1,699,782.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-374,610.86
Total Projected Indirect 2026-2027 (Numerator)	460,650.00	1,699,782.00	2,074,392.86
Direct Costs	9,116,108.00	7,876,976.00	7,876,976.00
Rate for 2026-2027 **	5.05*	21.58*	26.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61904
Form R0418

*** Final ***

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	72,420.32	481,863.44	481,863.44
2022-2023 Fixed Carry Forward	0.00	-126,173.04	-126,111.06
Total Indirect Costs	72,420.32	608,036.48	607,974.50
2022-2023 Direct Costs	5,366,029.05	4,956,585.93	4,956,585.93
2024-2025 Rate	1.35*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,263,849.50	4,793,592.00	4,793,592.00
Indirect costs based on rate ** multiplied by actual direct costs	71,061.97	588,173.74	588,173.74
2024-2025 Actual Indirect Costs	92,434.60	562,692.10	562,692.10
2022-2023 Fixed Carry Forward	0.00	-126,173.04	-126,111.06
Total Indirect Costs	92,434.60	688,865.14	688,803.16
Over/(Under) Recovery	-21,372.63	-100,691.40	-100,629.42

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	92,434.60	562,692.10	562,692.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-21,372.63	-100,691.40	-100,629.42
Total Projected Indirect 2026-2027 (Numerator)	113,807.23	663,383.50	663,321.52
Direct Costs	5,263,849.50	4,793,592.00	4,793,592.00
Rate for 2026-2027 **	2.16*	13.84*	13.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61905
Form R0418

*** Final ***

Muskegon Heights Public School Academy System
2441 SANFORD ST
Muskegon Heights, MI 49444

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	616,125.24	2,013,563.54	2,013,563.54
2022-2023 Fixed Carry Forward	-208,203.05	0.00	-383,259.92
Total Indirect Costs	824,328.29	2,013,563.54	2,396,823.46
2022-2023 Direct Costs	8,741,148.32	7,343,710.02	7,343,710.02
2024-2025 Rate	9.43*	27.42*	32.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,839,249.86	9,285,163.08	9,285,163.08
Indirect costs based on rate ** multiplied by actual direct costs	1,022,141.26	1,392,774.46	2,321,290.77
2024-2025 Actual Indirect Costs	466,125.03	2,020,211.81	2,020,211.81
2022-2023 Fixed Carry Forward	-208,203.05	0.00	-383,259.92
Total Indirect Costs	674,328.08	2,020,211.81	2,403,471.73
Over/(Under) Recovery	347,813.18	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	466,125.03	2,020,211.81	2,020,211.81
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	347,813.18	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	118,311.85	2,020,211.81	2,020,211.81
Direct Costs	10,839,249.86	9,285,163.08	9,285,163.08
Rate for 2026-2027 **	1.09*	21.76*	21.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61906
Form R0418

*** Final ***

Muskegon Lakeshore High School & Career Center
125 CATHERINE AVE
MUSKEGON, MI 49442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	19,061.24	226,540.73	226,540.73
2022-2023 Fixed Carry Forward	23,034.77	0.00	5,309.70
Total Indirect Costs	-3,973.53	226,540.73	221,231.03
2022-2023 Direct Costs	1,686,793.00	1,479,313.51	1,479,313.51
2024-2025 Rate	0.00*	15.31*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,240,169.00	1,900,183.00	1,900,183.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	285,027.45	284,077.36
2024-2025 Actual Indirect Costs	86,012.00	425,998.00	425,998.00
2022-2023 Fixed Carry Forward	23,034.77	0.00	5,309.70
Total Indirect Costs	62,977.23	425,998.00	420,688.30
Over/(Under) Recovery	0.00	0.00	-136,610.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	86,012.00	425,998.00	425,998.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-136,610.94
Total Projected Indirect 2026-2027 (Numerator)	86,012.00	425,998.00	562,608.94
Direct Costs	2,240,169.00	1,900,183.00	1,900,183.00
Rate for 2026-2027 **	3.84*	22.42*	29.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 61907
Form R0418

*** Final ***

Muskegon Maritime Academy
571 E APPLE AVE
MUSKEGON, MI 49442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	51,529.76	159,998.74	159,998.74
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	51,529.76	159,998.74	159,998.74
2022-2023 Direct Costs	582,430.10	473,961.12	473,961.12
2024-2025 Rate	8.85*	33.76*	33.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,050,151.36	1,683,020.36	1,683,020.36
Indirect costs based on rate ** multiplied by actual direct costs	181,438.40	252,453.05	420,755.09
2024-2025 Actual Indirect Costs	57,411.91	424,542.91	424,542.91
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	57,411.91	424,542.91	424,542.91
Over/(Under) Recovery	124,026.49	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	57,411.91	424,542.91	424,542.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	124,026.49	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	-66,614.58	424,542.91	424,542.91
Direct Costs	2,050,151.36	1,683,020.36	1,683,020.36
Rate for 2026-2027 **	0.00*	25.23*	25.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 62000
Form R0418

*** Final ***

Newaygo County RESA
4747 W 48TH ST
FREMONT, MI 49412

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,309,140.74	2,815,176.87	2,815,176.87
2022-2023 Fixed Carry Forward	364,952.19	669,925.15	611,144.60
Total Indirect Costs	944,188.55	2,145,251.72	2,204,032.27
2022-2023 Direct Costs	24,990,551.07	23,484,514.94	23,484,514.94
2024-2025 Rate	3.78*	9.13*	9.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,019,696.99	26,615,955.98	26,615,955.98
Indirect costs based on rate ** multiplied by actual direct costs	1,059,144.55	2,430,036.78	2,499,238.27
2024-2025 Actual Indirect Costs	2,049,598.71	3,453,339.72	3,453,339.72
2022-2023 Fixed Carry Forward	364,952.19	669,925.15	611,144.60
Total Indirect Costs	1,684,646.52	2,783,414.57	2,842,195.12
Over/(Under) Recovery	-625,501.97	-353,377.79	-342,956.85

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,049,598.71	3,453,339.72	3,453,339.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-625,501.97	-353,377.79	-342,956.85
Total Projected Indirect 2026-2027 (Numerator)	2,675,100.68	3,806,717.51	3,796,296.57
Direct Costs	28,019,696.99	26,615,955.98	26,615,955.98
Rate for 2026-2027 **	9.55*	14.30*	14.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 62040
Form R0418

*** Final ***

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,055,014.33	2,997,350.60	2,997,350.60
2022-2023 Fixed Carry Forward	-174,372.60	-363,188.25	-363,138.71
Total Indirect Costs	1,229,386.93	3,360,538.85	3,360,489.31
2022-2023 Direct Costs	27,492,958.28	25,550,622.01	25,550,622.01
2024-2025 Rate	4.47*	13.15*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,732,568.81	26,735,858.21	26,735,858.21
Indirect costs based on rate ** multiplied by actual direct costs	1,284,345.83	3,515,765.35	3,515,765.35
2024-2025 Actual Indirect Costs	1,027,047.97	3,023,758.57	3,023,758.57
2022-2023 Fixed Carry Forward	-174,372.60	-363,188.25	-363,138.71
Total Indirect Costs	1,201,420.57	3,386,946.82	3,386,897.28
Over/(Under) Recovery	82,925.26	128,818.53	128,868.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,027,047.97	3,023,758.57	3,023,758.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	82,925.26	128,818.53	128,868.07
Total Projected Indirect 2026-2027 (Numerator)	944,122.71	2,894,940.04	2,894,890.50
Direct Costs	28,732,568.81	26,735,858.21	26,735,858.21
Rate for 2026-2027 **	3.29*	10.83*	10.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 62050
Form R0418

*** Final ***

Grant Public School District
148 S ELDER AVE
GRANT, MI 49327

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	802,960.60	2,336,854.05	2,336,854.05
2022-2023 Fixed Carry Forward	48,615.45	91,580.83	91,793.74
Total Indirect Costs	754,345.15	2,245,273.22	2,245,060.31
2022-2023 Direct Costs	20,810,667.08	19,276,773.63	19,276,773.63
2024-2025 Rate	3.62*	11.65*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,907,612.46	19,152,083.55	19,152,083.55
Indirect costs based on rate ** multiplied by actual direct costs	756,855.57	2,231,217.73	2,231,217.73
2024-2025 Actual Indirect Costs	966,777.90	2,722,306.81	2,722,306.81
2022-2023 Fixed Carry Forward	48,615.45	91,580.83	91,793.74
Total Indirect Costs	918,162.45	2,630,725.98	2,630,513.07
Over/(Under) Recovery	-161,306.88	-399,508.25	-399,295.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	966,777.90	2,722,306.81	2,722,306.81
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-161,306.88	-399,508.25	-399,295.34
Total Projected Indirect 2026-2027 (Numerator)	1,128,084.78	3,121,815.06	3,121,602.15
Direct Costs	20,907,612.46	19,152,083.55	19,152,083.55
Rate for 2026-2027 **	5.40*	16.30*	16.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 62060
Form R0418

*** Final ***

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	476,809.17	1,091,082.21	1,091,082.21
2022-2023 Fixed Carry Forward	-69,424.82	90,410.93	91,230.50
Total Indirect Costs	546,233.99	1,000,671.28	999,851.71
2022-2023 Direct Costs	11,766,270.31	11,151,997.27	11,151,997.27
2024-2025 Rate	4.64*	8.97*	8.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,049,297.05	11,097,930.48	11,097,930.48
Indirect costs based on rate ** multiplied by actual direct costs	559,087.38	995,484.36	995,484.36
2024-2025 Actual Indirect Costs	484,431.04	1,435,797.61	1,435,797.61
2022-2023 Fixed Carry Forward	-69,424.82	90,410.93	91,230.50
Total Indirect Costs	553,855.86	1,345,386.68	1,344,567.11
Over/(Under) Recovery	40,666.03	-349,902.32	-349,082.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	484,431.04	1,435,797.61	1,435,797.61
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	40,666.03	-349,902.32	-349,082.75
Total Projected Indirect 2026-2027 (Numerator)	443,765.01	1,785,699.93	1,784,880.36
Direct Costs	12,049,297.05	11,097,930.48	11,097,930.48
Rate for 2026-2027 **	3.68*	16.09*	16.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 62070
Form R0418

*** Final ***

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	616,450.17	2,118,056.25	2,118,056.25
2022-2023 Fixed Carry Forward	-69,819.56	-300,971.53	-300,971.53
Total Indirect Costs	686,269.73	2,419,027.78	2,419,027.78
2022-2023 Direct Costs	18,967,942.35	17,466,336.27	17,466,336.27
2024-2025 Rate	3.62*	13.85*	13.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,197,373.46	20,507,108.12	20,507,108.12
Indirect costs based on rate ** multiplied by actual direct costs	803,544.92	2,840,234.47	2,840,234.47
2024-2025 Actual Indirect Costs	740,647.81	2,430,913.15	2,430,913.15
2022-2023 Fixed Carry Forward	-69,819.56	-300,971.53	-300,971.53
Total Indirect Costs	810,467.37	2,731,884.68	2,731,884.68
Over/(Under) Recovery	-6,922.45	108,349.79	108,349.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	740,647.81	2,430,913.15	2,430,913.15
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,922.45	108,349.79	108,349.79
Total Projected Indirect 2026-2027 (Numerator)	747,570.26	2,322,563.36	2,322,563.36
Direct Costs	22,197,373.46	20,507,108.12	20,507,108.12
Rate for 2026-2027 **	3.37*	11.33*	11.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 62090
Form R0418

*** Final ***

White Cloud Public Schools
P.O. Box 1000
White Cloud, MI 49349

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	469,497.83	1,613,046.29	1,613,046.29
2022-2023 Fixed Carry Forward	-83,951.77	-256,189.55	-259,171.90
Total Indirect Costs	553,449.60	1,869,235.84	1,872,218.19
2022-2023 Direct Costs	10,835,382.34	9,691,833.88	9,691,833.88
2024-2025 Rate	5.11*	19.29*	19.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,441,875.64	11,258,295.28	11,258,295.28
Indirect costs based on rate ** multiplied by actual direct costs	635,779.85	1,688,744.29	2,175,102.65
2024-2025 Actual Indirect Costs	710,173.99	1,893,754.35	1,893,754.35
2022-2023 Fixed Carry Forward	-83,951.77	-256,189.55	-259,171.90
Total Indirect Costs	794,125.76	2,149,943.90	2,152,926.25
Over/(Under) Recovery	-158,345.91	0.00	22,176.40

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	710,173.99	1,893,754.35	1,893,754.35
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-158,345.91	0.00	22,176.40
Total Projected Indirect 2026-2027 (Numerator)	868,519.90	1,893,754.35	1,871,577.95
Direct Costs	12,441,875.64	11,258,295.28	11,258,295.28
Rate for 2026-2027 **	6.98*	16.82*	16.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 62470
Form R0418

*** Final ***

Big Jackson School District
4020 E 13 MILE RD
PARIS, MI 49338

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	12,667.06	99,827.11	99,827.11
2022-2023 Fixed Carry Forward	2,502.14	0.00	-24,453.26
Total Indirect Costs	10,164.92	99,827.11	124,280.37
2022-2023 Direct Costs	411,089.41	323,929.36	323,929.36
2024-2025 Rate	2.47*	30.82*	38.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	236,862.61	192,616.58	192,616.58
Indirect costs based on rate ** multiplied by actual direct costs	5,850.51	28,892.49	48,154.15
2024-2025 Actual Indirect Costs	41,086.68	85,332.71	85,332.71
2022-2023 Fixed Carry Forward	2,502.14	0.00	-24,453.26
Total Indirect Costs	38,584.54	85,332.71	109,785.97
Over/(Under) Recovery	-32,734.03	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	41,086.68	85,332.71	85,332.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-32,734.03	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	73,820.71	85,332.71	85,332.71
Direct Costs	236,862.61	192,616.58	192,616.58
Rate for 2026-2027 **	31.17*	44.30*	44.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63000
Form R0418

*** Final ***

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
2022-2023 Direct Costs	81,264,561.25	76,007,063.32	76,007,063.32
2024-2025 Rate	36.09*	45.50*	45.50**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	90,096,725.27	83,634,342.72	83,634,342.72
Indirect costs based on rate ** multiplied by actual direct costs	13,514,508.79	12,545,151.41	20,908,585.68
2024-2025 Actual Indirect Costs	31,335,721.11	37,798,103.66	37,798,103.66
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	31,335,721.11	37,798,103.66	37,798,103.66
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	31,335,721.11	37,798,103.66	37,798,103.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	31,335,721.11	37,798,103.66	37,798,103.66
Direct Costs	90,096,725.27	83,634,342.72	83,634,342.72
Rate for 2026-2027 **	34.78*	45.19*	45.19**

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

Michigan Department of Education
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School District 63010
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*** Final ***

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,419,124.26	16,018,553.87	16,018,553.87
2022-2023 Fixed Carry Forward	98,580.46	-12,466.03	-15,850.44
Total Indirect Costs	4,320,543.80	16,031,019.90	16,034,404.31
2022-2023 Direct Costs	137,980,436.20	126,490,734.70	126,490,734.70
2024-2025 Rate	3.13*	12.67*	12.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	150,314,556.25	133,990,884.14	133,990,884.14
Indirect costs based on rate ** multiplied by actual direct costs	4,704,845.61	16,976,645.02	16,990,044.11
2024-2025 Actual Indirect Costs	4,649,986.67	20,735,775.26	20,735,775.26
2022-2023 Fixed Carry Forward	98,580.46	-12,466.03	-15,850.44
Total Indirect Costs	4,551,406.21	20,748,241.29	20,751,625.70
Over/(Under) Recovery	153,439.40	-3,771,596.27	-3,761,581.59

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,649,986.67	20,735,775.26	20,735,775.26
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	153,439.40	-3,771,596.27	-3,761,581.59
Total Projected Indirect 2026-2027 (Numerator)	4,496,547.27	24,507,371.53	24,497,356.85
Direct Costs	150,314,556.25	133,990,884.14	133,990,884.14
Rate for 2026-2027 **	2.99*	18.29*	18.28**

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

Michigan Department of Education
Carry Forward Calculation
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School District 63020
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*** Final ***

Ferndale Public Schools
2610 PINECREST DR
FERNDALE, MI 48220

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	919,368.10	4,530,426.94	4,530,426.94
2022-2023 Fixed Carry Forward	-31,945.34	-623,950.50	-623,792.27
Total Indirect Costs	951,313.44	5,154,377.44	5,154,219.21
2022-2023 Direct Costs	43,269,279.12	39,464,220.28	39,464,220.28
2024-2025 Rate	2.20*	13.06*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	51,077,186.95	46,587,684.43	46,587,684.43
Indirect costs based on rate ** multiplied by actual direct costs	1,123,698.11	6,084,351.59	6,084,351.59
2024-2025 Actual Indirect Costs	964,780.52	5,262,593.04	5,262,593.04
2022-2023 Fixed Carry Forward	-31,945.34	-623,950.50	-623,792.27
Total Indirect Costs	996,725.86	5,886,543.54	5,886,385.31
Over/(Under) Recovery	126,972.25	197,808.05	197,966.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	964,780.52	5,262,593.04	5,262,593.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	126,972.25	197,808.05	197,966.28
Total Projected Indirect 2026-2027 (Numerator)	837,808.27	5,064,784.99	5,064,626.76
Direct Costs	51,077,186.95	46,587,684.43	46,587,684.43
Rate for 2026-2027 **	1.64*	10.87*	10.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63030
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*** Final ***

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,564,306.29	10,266,283.99	10,266,283.99
2022-2023 Fixed Carry Forward	-365,410.82	0.00	384,906.01
Total Indirect Costs	2,929,717.11	10,266,283.99	9,881,377.98
2022-2023 Direct Costs	57,667,341.07	51,438,191.61	51,438,191.61
2024-2025 Rate	5.08*	19.96*	19.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	93,405,434.88	83,646,675.00	83,646,675.00
Indirect costs based on rate ** multiplied by actual direct costs	4,744,996.09	12,547,001.25	16,068,526.27
2024-2025 Actual Indirect Costs	3,128,379.06	12,609,398.00	12,609,398.00
2022-2023 Fixed Carry Forward	-365,410.82	0.00	384,906.01
Total Indirect Costs	3,493,789.88	12,609,398.00	12,224,491.99
Over/(Under) Recovery	1,251,206.21	0.00	3,844,034.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,128,379.06	12,609,398.00	12,609,398.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	1,251,206.21	0.00	3,844,034.28
Total Projected Indirect 2026-2027 (Numerator)	1,877,172.85	12,609,398.00	8,765,363.72
Direct Costs	93,405,434.88	83,646,675.00	83,646,675.00
Rate for 2026-2027 **	2.01*	15.07*	10.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63040
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*** Final ***

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,608,217.71	9,276,787.98	9,276,787.98
2022-2023 Fixed Carry Forward	175,750.79	-94,947.93	-145,805.56
Total Indirect Costs	2,432,466.92	9,371,735.91	9,422,593.54
2022-2023 Direct Costs	68,520,617.15	64,797,742.09	64,797,742.09
2024-2025 Rate	3.55*	14.46*	14.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	77,877,223.44	73,202,148.65	73,202,148.65
Indirect costs based on rate ** multiplied by actual direct costs	2,764,641.43	10,585,030.69	10,643,592.41
2024-2025 Actual Indirect Costs	3,065,943.00	10,197,401.55	10,197,401.55
2022-2023 Fixed Carry Forward	175,750.79	-94,947.93	-145,805.56
Total Indirect Costs	2,890,192.21	10,292,349.48	10,343,207.11
Over/(Under) Recovery	-125,550.78	292,681.21	300,385.30

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,065,943.00	10,197,401.55	10,197,401.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-125,550.78	292,681.21	300,385.30
Total Projected Indirect 2026-2027 (Numerator)	3,191,493.78	9,904,720.34	9,897,016.25
Direct Costs	77,877,223.44	73,202,148.65	73,202,148.65
Rate for 2026-2027 **	4.10*	13.53*	13.52**

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

Michigan Department of Education
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For Approved 2026-2027 Indirect Cost Rates
School District 63050
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*** Final ***

Berkley School District
14501 TALBOT ST
OAK PARK, MI 48237

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,243,500.14	6,557,506.36	6,557,506.36
2022-2023 Fixed Carry Forward	-149,128.71	-469,238.28	-472,179.89
Total Indirect Costs	2,392,628.85	7,026,744.64	7,029,686.25
2022-2023 Direct Costs	70,825,268.27	66,376,225.55	66,376,225.55
2024-2025 Rate	3.38*	10.59*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	81,008,303.28	75,765,675.05	75,765,675.05
Indirect costs based on rate ** multiplied by actual direct costs	2,738,080.65	8,023,584.99	8,023,584.99
2024-2025 Actual Indirect Costs	2,389,111.78	7,424,786.42	7,424,786.42
2022-2023 Fixed Carry Forward	-149,128.71	-469,238.28	-472,179.89
Total Indirect Costs	2,538,240.49	7,894,024.70	7,896,966.31
Over/(Under) Recovery	199,840.16	129,560.29	126,618.68

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,389,111.78	7,424,786.42	7,424,786.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	199,840.16	129,560.29	126,618.68
Total Projected Indirect 2026-2027 (Numerator)	2,189,271.62	7,295,226.13	7,298,167.74
Direct Costs	81,008,303.28	75,765,675.05	75,765,675.05
Rate for 2026-2027 **	2.70*	9.63*	9.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,031,626.56	13,882,950.54	13,882,950.54
2022-2023 Fixed Carry Forward	-556,976.19	-3,007,903.38	-3,011,823.20
Total Indirect Costs	4,588,602.75	16,890,853.92	16,894,773.74
2022-2023 Direct Costs	102,248,606.91	92,157,619.51	92,157,619.51
2024-2025 Rate	4.49*	18.33*	18.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	105,143,974.66	93,547,964.93	93,547,964.93
Indirect costs based on rate ** multiplied by actual direct costs	4,720,964.46	14,032,194.74	17,147,341.97
2024-2025 Actual Indirect Costs	4,000,411.27	15,331,598.67	15,331,598.67
2022-2023 Fixed Carry Forward	-556,976.19	-3,007,903.38	-3,011,823.20
Total Indirect Costs	4,557,387.46	18,339,502.05	18,343,421.87
Over/(Under) Recovery	163,577.00	0.00	-1,196,079.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,000,411.27	15,331,598.67	15,331,598.67
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	163,577.00	0.00	-1,196,079.90
Total Projected Indirect 2026-2027 (Numerator)	3,836,834.27	15,331,598.67	16,527,678.57
Direct Costs	105,143,974.66	93,547,964.93	93,547,964.93
Rate for 2026-2027 **	3.65*	16.39*	17.67**

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

Michigan Department of Education
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*** Final ***

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,951,021.09	6,726,427.41	6,726,427.41
2022-2023 Fixed Carry Forward	-30,297.46	-317,978.66	-317,989.18
Total Indirect Costs	1,981,318.55	7,044,406.07	7,044,416.59
2022-2023 Direct Costs	58,624,363.38	55,443,132.74	55,443,132.74
2024-2025 Rate	3.38*	12.71*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	63,800,394.22	60,945,096.98	60,945,096.98
Indirect costs based on rate ** multiplied by actual direct costs	2,156,453.32	7,746,121.83	7,746,121.83
2024-2025 Actual Indirect Costs	2,755,207.34	8,321,958.20	8,321,958.20
2022-2023 Fixed Carry Forward	-30,297.46	-317,978.66	-317,989.18
Total Indirect Costs	2,785,504.80	8,639,936.86	8,639,947.38
Over/(Under) Recovery	-629,051.48	-893,815.03	-893,825.55

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,755,207.34	8,321,958.20	8,321,958.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-629,051.48	-893,815.03	-893,825.55
Total Projected Indirect 2026-2027 (Numerator)	3,384,258.82	9,215,773.23	9,215,783.75
Direct Costs	63,800,394.22	60,945,096.98	60,945,096.98
Rate for 2026-2027 **	5.30*	15.12*	15.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63080
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*** Final ***

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,081,675.16	14,287,250.19	14,287,250.19
2022-2023 Fixed Carry Forward	-429,431.13	300,444.70	308,546.33
Total Indirect Costs	5,511,106.29	13,986,805.49	13,978,703.86
2022-2023 Direct Costs	121,294,134.44	111,889,722.51	111,889,722.51
2024-2025 Rate	4.54*	12.50*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	128,251,852.43	116,862,165.56	116,862,165.56
Indirect costs based on rate ** multiplied by actual direct costs	5,822,634.10	14,607,770.70	14,596,084.48
2024-2025 Actual Indirect Costs	4,054,371.80	15,154,301.25	15,154,301.25
2022-2023 Fixed Carry Forward	-429,431.13	300,444.70	308,546.33
Total Indirect Costs	4,483,802.93	14,853,856.55	14,845,754.92
Over/(Under) Recovery	1,338,831.17	-246,085.85	-249,670.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,054,371.80	15,154,301.25	15,154,301.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	1,338,831.17	-246,085.85	-249,670.44
Total Projected Indirect 2026-2027 (Numerator)	2,715,540.63	15,400,387.10	15,403,971.69
Direct Costs	128,251,852.43	116,862,165.56	116,862,165.56
Rate for 2026-2027 **	2.12*	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 2026-2027 Indirect Cost Rates
School District 63090
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*** Final ***

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	943,190.41	2,650,060.37	2,650,060.37
2022-2023 Fixed Carry Forward	-23,337.71	-242,565.09	-242,595.11
Total Indirect Costs	966,528.12	2,892,625.46	2,892,655.48
2022-2023 Direct Costs	21,097,491.57	20,029,184.42	20,029,184.42
2024-2025 Rate	4.58*	14.44*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,166,376.89	20,757,527.76	20,757,527.76
Indirect costs based on rate ** multiplied by actual direct costs	1,015,220.06	2,997,387.01	2,997,387.01
2024-2025 Actual Indirect Costs	1,307,384.59	3,398,205.79	3,398,205.79
2022-2023 Fixed Carry Forward	-23,337.71	-242,565.09	-242,595.11
Total Indirect Costs	1,330,722.30	3,640,770.88	3,640,800.90
Over/(Under) Recovery	-315,502.24	-643,383.87	-643,413.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,307,384.59	3,398,205.79	3,398,205.79
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-315,502.24	-643,383.87	-643,413.89
Total Projected Indirect 2026-2027 (Numerator)	1,622,886.83	4,041,589.66	4,041,619.68
Direct Costs	22,166,376.89	20,757,527.76	20,757,527.76
Rate for 2026-2027 **	7.32*	19.47*	19.47**

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

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School District 63100
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*** Final ***

Novi Community School District
25425 TAFT RD
NOVI, MI 48374

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,771,038.21	10,451,575.57	10,451,575.57
2022-2023 Fixed Carry Forward	-18,639.35	-529,597.81	-529,597.81
Total Indirect Costs	2,789,677.56	10,981,173.38	10,981,173.38
2022-2023 Direct Costs	92,445,809.08	84,953,499.47	84,953,499.47
2024-2025 Rate	3.02*	12.93*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	105,579,609.96	97,158,060.89	97,158,060.89
Indirect costs based on rate ** multiplied by actual direct costs	3,188,504.22	12,562,537.27	12,562,537.27
2024-2025 Actual Indirect Costs	3,861,213.06	12,400,018.81	12,400,018.81
2022-2023 Fixed Carry Forward	-18,639.35	-529,597.81	-529,597.81
Total Indirect Costs	3,879,852.41	12,929,616.62	12,929,616.62
Over/(Under) Recovery	-691,348.19	-367,079.35	-367,079.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,861,213.06	12,400,018.81	12,400,018.81
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-691,348.19	-367,079.35	-367,079.35
Total Projected Indirect 2026-2027 (Numerator)	4,552,561.25	12,767,098.16	12,767,098.16
Direct Costs	105,579,609.96	97,158,060.89	97,158,060.89
Rate for 2026-2027 **	4.31*	13.14*	13.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63110
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*** Final ***

Oxford Community Schools
775 W DRAHNER RD
OXFORD, MI 48371

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,790,072.68	9,470,334.92	9,470,334.92
2022-2023 Fixed Carry Forward	-321,359.85	-468,922.69	-473,973.40
Total Indirect Costs	4,111,432.53	9,939,257.61	9,944,308.32
2022-2023 Direct Costs	91,614,300.54	88,148,221.36	88,148,221.36
2024-2025 Rate	4.49*	11.28*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	103,012,399.95	94,275,054.82	94,275,054.82
Indirect costs based on rate ** multiplied by actual direct costs	4,625,256.76	10,634,226.18	10,634,226.18
2024-2025 Actual Indirect Costs	3,834,821.32	12,387,399.45	12,387,399.45
2022-2023 Fixed Carry Forward	-321,359.85	-468,922.69	-473,973.40
Total Indirect Costs	4,156,181.17	12,856,322.14	12,861,372.85
Over/(Under) Recovery	469,075.59	-2,222,095.96	-2,227,146.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,834,821.32	12,387,399.45	12,387,399.45
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	469,075.59	-2,222,095.96	-2,227,146.67
Total Projected Indirect 2026-2027 (Numerator)	3,365,745.73	14,609,495.41	14,614,546.12
Direct Costs	103,012,399.95	94,275,054.82	94,275,054.82
Rate for 2026-2027 **	3.27*	15.50*	15.50**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Hazel Park, School District of the City of
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,776,621.51	6,571,472.66	6,571,472.66
2022-2023 Fixed Carry Forward	207,006.85	175,415.47	377,150.87
Total Indirect Costs	1,569,614.66	6,396,057.19	6,194,321.79
2022-2023 Direct Costs	57,546,126.62	52,751,275.47	52,751,275.47
2024-2025 Rate	2.73*	12.12*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	57,737,406.66	52,730,558.68	52,730,558.68
Indirect costs based on rate ** multiplied by actual direct costs	1,576,231.20	6,390,943.71	6,190,567.59
2024-2025 Actual Indirect Costs	2,535,656.83	7,542,544.85	7,542,544.85
2022-2023 Fixed Carry Forward	207,006.85	175,415.47	377,150.87
Total Indirect Costs	2,328,649.98	7,367,129.38	7,165,393.98
Over/(Under) Recovery	-752,418.78	-976,185.67	-641,853.08

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,535,656.83	7,542,544.85	7,542,544.85
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-752,418.78	-976,185.67	-641,853.08
Total Projected Indirect 2026-2027 (Numerator)	3,288,075.61	8,518,730.52	8,184,397.93
Direct Costs	57,737,406.66	52,730,558.68	52,730,558.68
Rate for 2026-2027 **	5.69*	16.16*	15.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63140
Form R0418

*** Final ***

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	864,140.93	2,980,007.46	2,980,007.46
2022-2023 Fixed Carry Forward	-97,795.38	0.00	0.00
Total Indirect Costs	961,936.31	2,980,007.46	2,980,007.46
2022-2023 Direct Costs	16,736,096.57	14,620,230.04	14,620,230.04
2024-2025 Rate	5.75*	20.38*	20.38**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,955,352.84	14,818,757.69	14,818,757.69
Indirect costs based on rate ** multiplied by actual direct costs	974,932.79	2,222,813.65	3,020,062.82
2024-2025 Actual Indirect Costs	1,188,852.76	3,325,447.91	3,325,447.91
2022-2023 Fixed Carry Forward	-97,795.38	0.00	0.00
Total Indirect Costs	1,286,648.14	3,325,447.91	3,325,447.91
Over/(Under) Recovery	-311,715.35	0.00	-305,385.09

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,188,852.76	3,325,447.91	3,325,447.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-311,715.35	0.00	-305,385.09
Total Projected Indirect 2026-2027 (Numerator)	1,500,568.11	3,325,447.91	3,630,833.00
Direct Costs	16,955,352.84	14,818,757.69	14,818,757.69
Rate for 2026-2027 **	8.85*	22.44*	24.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63150
Form R0418

*** Final ***

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,711,680.00	17,550,971.00	17,550,971.00
2022-2023 Fixed Carry Forward	118,652.11	-1,930,553.13	-1,930,553.13
Total Indirect Costs	3,593,027.89	19,481,524.13	19,481,524.13
2022-2023 Direct Costs	188,787,913.00	174,637,048.00	174,637,048.00
2024-2025 Rate	1.90*	11.16*	11.16**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	184,310,643.51	176,731,661.12	176,731,661.12
Indirect costs based on rate ** multiplied by actual direct costs	3,501,902.23	19,723,253.38	19,723,253.38
2024-2025 Actual Indirect Costs	4,343,637.72	18,910,395.89	18,910,395.89
2022-2023 Fixed Carry Forward	118,652.11	-1,930,553.13	-1,930,553.13
Total Indirect Costs	4,224,985.61	20,840,949.02	20,840,949.02
Over/(Under) Recovery	-723,083.38	-1,117,695.64	-1,117,695.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,343,637.72	18,910,395.89	18,910,395.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-723,083.38	-1,117,695.64	-1,117,695.64
Total Projected Indirect 2026-2027 (Numerator)	5,066,721.10	20,028,091.53	20,028,091.53
Direct Costs	184,310,643.51	176,731,661.12	176,731,661.12
Rate for 2026-2027 **	2.75*	11.33*	11.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63160
Form R0418

*** Final ***

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,919,216.79	8,640,297.87	8,640,297.87
2022-2023 Fixed Carry Forward	298,140.82	-236,713.85	-236,713.85
Total Indirect Costs	2,621,075.97	8,877,011.72	8,877,011.72
2022-2023 Direct Costs	78,857,087.81	72,979,399.73	72,979,399.73
2024-2025 Rate	3.32*	12.16*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	79,579,634.47	73,125,223.78	73,125,223.78
Indirect costs based on rate ** multiplied by actual direct costs	2,642,043.86	8,892,027.21	8,892,027.21
2024-2025 Actual Indirect Costs	2,652,271.94	8,919,075.63	8,919,075.63
2022-2023 Fixed Carry Forward	298,140.82	-236,713.85	-236,713.85
Total Indirect Costs	2,354,131.12	9,155,789.48	9,155,789.48
Over/(Under) Recovery	287,912.74	-263,762.27	-263,762.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,652,271.94	8,919,075.63	8,919,075.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	287,912.74	-263,762.27	-263,762.27
Total Projected Indirect 2026-2027 (Numerator)	2,364,359.20	9,182,837.90	9,182,837.90
Direct Costs	79,579,634.47	73,125,223.78	73,125,223.78
Rate for 2026-2027 **	2.97*	12.56*	12.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63180
Form R0418

*** Final ***

Brandon School District in the Counties of Oakland
and Lapeer
1025 S ORTONVILLE RD
ORTONVILLE, MI 48462

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,151,463.42	4,153,387.47	4,153,387.47
2022-2023 Fixed Carry Forward	25,972.98	0.00	90,737.72
Total Indirect Costs	1,125,490.44	4,153,387.47	4,062,649.75
2022-2023 Direct Costs	28,816,845.54	25,814,921.49	25,814,921.49
2024-2025 Rate	3.91*	16.09*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	31,117,292.89	27,650,519.32	27,650,519.32
Indirect costs based on rate ** multiplied by actual direct costs	1,216,686.15	4,147,577.90	4,352,191.74
2024-2025 Actual Indirect Costs	1,199,942.05	4,666,715.62	4,666,715.62
2022-2023 Fixed Carry Forward	25,972.98	0.00	90,737.72
Total Indirect Costs	1,173,969.07	4,666,715.62	4,575,977.90
Over/(Under) Recovery	42,717.08	0.00	-223,786.16

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,199,942.05	4,666,715.62	4,666,715.62
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	42,717.08	0.00	-223,786.16
Total Projected Indirect 2026-2027 (Numerator)	1,157,224.97	4,666,715.62	4,890,501.78
Direct Costs	31,117,292.89	27,650,519.32	27,650,519.32
Rate for 2026-2027 **	3.72*	16.88*	17.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63190
Form R0418

*** Final ***

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,402,026.86	12,211,625.58	12,211,625.58
2022-2023 Fixed Carry Forward	-212,890.72	227,249.66	225,798.77
Total Indirect Costs	3,614,917.58	11,984,375.92	11,985,826.81
2022-2023 Direct Costs	106,560,782.14	97,563,917.29	97,563,917.29
2024-2025 Rate	3.39*	12.28*	12.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	132,550,554.19	123,146,255.41	123,146,255.41
Indirect costs based on rate ** multiplied by actual direct costs	4,493,463.79	15,122,360.16	15,134,674.79
2024-2025 Actual Indirect Costs	4,111,422.49	13,271,900.27	13,271,900.27
2022-2023 Fixed Carry Forward	-212,890.72	227,249.66	225,798.77
Total Indirect Costs	4,324,313.21	13,044,650.61	13,046,101.50
Over/(Under) Recovery	169,150.58	2,077,709.55	2,088,573.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,111,422.49	13,271,900.27	13,271,900.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	169,150.58	2,077,709.55	2,088,573.29
Total Projected Indirect 2026-2027 (Numerator)	3,942,271.91	11,194,190.72	11,183,326.98
Direct Costs	132,550,554.19	123,146,255.41	123,146,255.41
Rate for 2026-2027 **	2.97*	9.09*	9.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63200
Form R0418

*** Final ***

Farmington Public School District
33000 FREEDOM RD
FARMINGTON, MI 48336

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,530,000.62	15,932,716.40	15,932,716.40
2022-2023 Fixed Carry Forward	-492,787.69	-3,600,563.41	-3,596,640.04
Total Indirect Costs	5,022,788.31	19,533,279.81	19,529,356.44
2022-2023 Direct Costs	139,325,019.25	130,404,340.40	130,404,340.40
2024-2025 Rate	3.61*	14.98*	14.98**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	159,946,586.26	149,884,693.53	149,884,693.53
Indirect costs based on rate ** multiplied by actual direct costs	5,774,071.76	22,452,727.09	22,452,727.09
2024-2025 Actual Indirect Costs	4,799,780.30	17,832,929.39	17,832,929.39
2022-2023 Fixed Carry Forward	-492,787.69	-3,600,563.41	-3,596,640.04
Total Indirect Costs	5,292,567.99	21,433,492.80	21,429,569.43
Over/(Under) Recovery	481,503.77	1,019,234.29	1,023,157.66

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,799,780.30	17,832,929.39	17,832,929.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	481,503.77	1,019,234.29	1,023,157.66
Total Projected Indirect 2026-2027 (Numerator)	4,318,276.53	16,813,695.10	16,809,771.73
Direct Costs	159,946,586.26	149,884,693.53	149,884,693.53
Rate for 2026-2027 **	2.70*	11.22*	11.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63210
Form R0418

*** Final ***

Holly Area School District
14470 N HOLLY RD
HOLLY, MI 48442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,626,598.83	5,824,746.39	5,824,746.39
2022-2023 Fixed Carry Forward	-97,336.24	-115,365.77	-116,165.10
Total Indirect Costs	1,723,935.07	5,940,112.16	5,940,911.49
2022-2023 Direct Costs	44,629,204.19	40,283,107.63	40,283,107.63
2024-2025 Rate	3.86*	14.75*	14.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	50,031,798.75	44,961,659.34	44,961,659.34
Indirect costs based on rate ** multiplied by actual direct costs	1,931,227.43	6,631,844.75	6,631,844.75
2024-2025 Actual Indirect Costs	1,838,899.03	6,719,103.44	6,719,103.44
2022-2023 Fixed Carry Forward	-97,336.24	-115,365.77	-116,165.10
Total Indirect Costs	1,936,235.27	6,834,469.21	6,835,268.54
Over/(Under) Recovery	-5,007.84	-202,624.46	-203,423.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,838,899.03	6,719,103.44	6,719,103.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,007.84	-202,624.46	-203,423.79
Total Projected Indirect 2026-2027 (Numerator)	1,843,906.87	6,921,727.90	6,922,527.23
Direct Costs	50,031,798.75	44,961,659.34	44,961,659.34
Rate for 2026-2027 **	3.69*	15.39*	15.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63220
Form R0418

*** Final ***

Huron Valley Schools
2368 S MILFORD RD
HIGHLAND, MI 48357

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,844,838.67	15,198,977.26	15,198,977.26
2022-2023 Fixed Carry Forward	-263,977.78	-1,495,549.51	-1,495,787.77
Total Indirect Costs	4,108,816.45	16,694,526.77	16,694,765.03
2022-2023 Direct Costs	109,123,985.14	97,709,984.72	97,709,984.72
2024-2025 Rate	3.77*	17.09*	17.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	120,420,285.36	108,542,126.49	108,542,126.49
Indirect costs based on rate ** multiplied by actual direct costs	4,539,844.76	16,281,318.97	18,549,849.42
2024-2025 Actual Indirect Costs	4,393,645.60	16,208,403.38	16,208,403.38
2022-2023 Fixed Carry Forward	-263,977.78	-1,495,549.51	-1,495,787.77
Total Indirect Costs	4,657,623.38	17,703,952.89	17,704,191.15
Over/(Under) Recovery	-117,778.62	0.00	845,658.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,393,645.60	16,208,403.38	16,208,403.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-117,778.62	0.00	845,658.27
Total Projected Indirect 2026-2027 (Numerator)	4,511,424.22	16,208,403.38	15,362,745.11
Direct Costs	120,420,285.36	108,542,126.49	108,542,126.49
Rate for 2026-2027 **	3.75*	14.93*	14.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63230
Form R0418

*** Final ***

Lake Orion Community Schools
1335 JOSLYN RD
LAKE ORION, MI 48360

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,731,138.85	10,234,915.62	10,234,915.62
2022-2023 Fixed Carry Forward	-493,103.03	-713,079.36	-706,369.18
Total Indirect Costs	4,224,241.88	10,947,994.98	10,941,284.80
2022-2023 Direct Costs	102,205,083.17	95,383,529.12	95,383,529.12
2024-2025 Rate	4.13*	11.48*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	112,210,184.56	104,731,083.61	104,731,083.61
Indirect costs based on rate ** multiplied by actual direct costs	4,634,280.62	12,023,128.40	12,012,655.29
2024-2025 Actual Indirect Costs	4,375,329.52	11,562,900.56	11,562,900.56
2022-2023 Fixed Carry Forward	-493,103.03	-713,079.36	-706,369.18
Total Indirect Costs	4,868,432.55	12,275,979.92	12,269,269.74
Over/(Under) Recovery	-234,151.93	-252,851.52	-256,614.45

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,375,329.52	11,562,900.56	11,562,900.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-234,151.93	-252,851.52	-256,614.45
Total Projected Indirect 2026-2027 (Numerator)	4,609,481.45	11,815,752.08	11,819,515.01
Direct Costs	112,210,184.56	104,731,083.61	104,731,083.61
Rate for 2026-2027 **	4.11*	11.28*	11.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63240
Form R0418

*** Final ***

South Lyon Community Schools
345 S WARREN ST
SOUTH LYON, MI 48178

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,422,296.77	10,431,339.76	10,431,339.76
2022-2023 Fixed Carry Forward	-254,129.99	-747,877.59	-756,927.75
Total Indirect Costs	1,676,426.76	11,179,217.35	11,188,267.51
2022-2023 Direct Costs	110,457,336.24	101,602,143.79	101,602,143.79
2024-2025 Rate	1.52*	11.00*	11.01**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	120,616,515.01	110,532,832.39	110,532,832.39
Indirect costs based on rate ** multiplied by actual direct costs	1,833,371.03	12,158,611.56	12,169,664.85
2024-2025 Actual Indirect Costs	3,036,325.90	12,872,147.62	12,872,147.62
2022-2023 Fixed Carry Forward	-254,129.99	-747,877.59	-756,927.75
Total Indirect Costs	3,290,455.89	13,620,025.21	13,629,075.37
Over/(Under) Recovery	-1,457,084.86	-1,461,413.65	-1,459,410.52

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,036,325.90	12,872,147.62	12,872,147.62
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,457,084.86	-1,461,413.65	-1,459,410.52
Total Projected Indirect 2026-2027 (Numerator)	4,493,410.76	14,333,561.27	14,331,558.14
Direct Costs	120,616,515.01	110,532,832.39	110,532,832.39
Rate for 2026-2027 **	3.73*	12.97*	12.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63250
Form R0418

*** Final ***

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,839,405.53	8,299,842.86	8,299,842.86
2022-2023 Fixed Carry Forward	198,228.81	-1,741,778.85	-1,743,890.48
Total Indirect Costs	1,641,176.72	10,041,621.71	10,043,733.34
2022-2023 Direct Costs	60,501,884.27	53,894,298.18	53,894,298.18
2024-2025 Rate	2.71*	18.63*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	58,257,217.52	52,692,413.67	52,692,413.67
Indirect costs based on rate ** multiplied by actual direct costs	1,578,770.59	7,903,862.05	9,821,865.91
2024-2025 Actual Indirect Costs	2,351,977.16	7,916,781.01	7,916,781.01
2022-2023 Fixed Carry Forward	198,228.81	-1,741,778.85	-1,743,890.48
Total Indirect Costs	2,153,748.35	9,658,559.86	9,660,671.49
Over/(Under) Recovery	-574,977.76	0.00	161,194.42

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,351,977.16	7,916,781.01	7,916,781.01
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-574,977.76	0.00	161,194.42
Total Projected Indirect 2026-2027 (Numerator)	2,926,954.92	7,916,781.01	7,755,586.59
Direct Costs	58,257,217.52	52,692,413.67	52,692,413.67
Rate for 2026-2027 **	5.02*	15.02*	14.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63260
Form R0418

*** Final ***

Rochester Community School District
52585 DEQUINDRE RD
ROCHESTER HLS, MI 48307

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	7,654,926.30	24,863,642.85	24,863,642.85
2022-2023 Fixed Carry Forward	246,681.00	579,517.68	575,747.72
Total Indirect Costs	7,408,245.30	24,284,125.17	24,287,895.13
2022-2023 Direct Costs	208,158,822.15	190,711,506.12	190,711,506.12
2024-2025 Rate	3.56*	12.73*	12.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	225,960,647.91	206,619,066.65	206,619,066.65
Indirect costs based on rate ** multiplied by actual direct costs	8,044,199.07	26,302,607.18	26,323,269.09
2024-2025 Actual Indirect Costs	8,544,633.58	27,604,996.71	27,604,996.71
2022-2023 Fixed Carry Forward	246,681.00	579,517.68	575,747.72
Total Indirect Costs	8,297,952.58	27,025,479.03	27,029,248.99
Over/(Under) Recovery	-253,753.51	-722,871.85	-705,979.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	8,544,633.58	27,604,996.71	27,604,996.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-253,753.51	-722,871.85	-705,979.90
Total Projected Indirect 2026-2027 (Numerator)	8,798,387.09	28,327,868.56	28,310,976.61
Direct Costs	225,960,647.91	206,619,066.65	206,619,066.65
Rate for 2026-2027 **	3.89*	13.71*	13.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63270
Form R0418

*** Final ***

Clawson Public Schools
101 PHILLIPS AVE
CLAWSON, MI 48017

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	887,290.83	2,717,205.21	2,717,205.21
2022-2023 Fixed Carry Forward	69,778.11	-242,631.13	-248,218.73
Total Indirect Costs	817,512.72	2,959,836.34	2,965,423.94
2022-2023 Direct Costs	21,645,289.36	19,815,374.98	19,815,374.98
2024-2025 Rate	3.78*	14.94*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,857,688.48	20,127,219.03	20,127,219.03
Indirect costs based on rate ** multiplied by actual direct costs	826,220.62	3,007,006.52	3,013,044.69
2024-2025 Actual Indirect Costs	989,914.88	2,720,384.33	2,720,384.33
2022-2023 Fixed Carry Forward	69,778.11	-242,631.13	-248,218.73
Total Indirect Costs	920,136.77	2,963,015.46	2,968,603.06
Over/(Under) Recovery	-93,916.15	43,991.06	44,441.63

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	989,914.88	2,720,384.33	2,720,384.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-93,916.15	43,991.06	44,441.63
Total Projected Indirect 2026-2027 (Numerator)	1,083,831.03	2,676,393.27	2,675,942.70
Direct Costs	21,857,688.48	20,127,219.03	20,127,219.03
Rate for 2026-2027 **	4.96*	13.30*	13.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63280
Form R0418

*** Final ***

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,159,860.14	5,168,908.46	5,168,908.46
2022-2023 Fixed Carry Forward	5,941.21	251,085.97	251,744.47
Total Indirect Costs	1,153,918.93	4,917,822.49	4,917,163.99
2022-2023 Direct Costs	43,065,717.76	39,056,669.44	39,056,669.44
2024-2025 Rate	2.68*	12.59*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	48,755,783.95	44,173,046.59	44,173,046.59
Indirect costs based on rate ** multiplied by actual direct costs	1,306,655.01	5,561,386.57	5,561,386.57
2024-2025 Actual Indirect Costs	1,405,991.36	5,988,728.72	5,988,728.72
2022-2023 Fixed Carry Forward	5,941.21	251,085.97	251,744.47
Total Indirect Costs	1,400,050.15	5,737,642.75	5,736,984.25
Over/(Under) Recovery	-93,395.14	-176,256.18	-175,597.68

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,405,991.36	5,988,728.72	5,988,728.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-93,395.14	-176,256.18	-175,597.68
Total Projected Indirect 2026-2027 (Numerator)	1,499,386.50	6,164,984.90	6,164,326.40
Direct Costs	48,755,783.95	44,173,046.59	44,173,046.59
Rate for 2026-2027 **	3.08*	13.96*	13.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63290
Form R0418

*** Final ***

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,708,182.89	19,388,146.62	19,388,146.62
2022-2023 Fixed Carry Forward	181,622.08	-1,471,150.61	-1,473,633.25
Total Indirect Costs	5,526,560.81	20,859,297.23	20,861,779.87
2022-2023 Direct Costs	158,124,942.86	148,492,382.00	148,492,382.00
2024-2025 Rate	3.50*	14.05*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	168,980,365.04	158,530,474.08	158,530,474.08
Indirect costs based on rate ** multiplied by actual direct costs	5,914,312.78	22,273,531.61	22,273,531.61
2024-2025 Actual Indirect Costs	6,539,843.57	21,551,215.48	21,551,215.48
2022-2023 Fixed Carry Forward	181,622.08	-1,471,150.61	-1,473,633.25
Total Indirect Costs	6,358,221.49	23,022,366.09	23,024,848.73
Over/(Under) Recovery	-443,908.71	-748,834.48	-751,317.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,539,843.57	21,551,215.48	21,551,215.48
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-443,908.71	-748,834.48	-751,317.12
Total Projected Indirect 2026-2027 (Numerator)	6,983,752.28	22,300,049.96	22,302,532.60
Direct Costs	168,980,365.04	158,530,474.08	158,530,474.08
Rate for 2026-2027 **	4.13*	14.07*	14.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63300
Form R0418

*** Final ***

Waterford School District
501 North Cass
WATERFORD, MI 48328

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,064,899.61	13,556,138.76	13,556,138.76
2022-2023 Fixed Carry Forward	541,952.40	1,173,834.72	1,179,038.23
Total Indirect Costs	3,522,947.21	12,382,304.04	12,377,100.53
2022-2023 Direct Costs	117,012,863.59	107,321,118.47	107,321,118.47
2024-2025 Rate	3.01*	11.54*	11.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	125,569,383.20	117,299,053.93	117,299,053.93
Indirect costs based on rate ** multiplied by actual direct costs	3,779,638.43	13,536,310.82	13,524,580.92
2024-2025 Actual Indirect Costs	4,256,646.53	16,161,246.05	16,161,246.05
2022-2023 Fixed Carry Forward	541,952.40	1,173,834.72	1,179,038.23
Total Indirect Costs	3,714,694.13	14,987,411.33	14,982,207.82
Over/(Under) Recovery	64,944.30	-1,451,100.51	-1,457,626.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,256,646.53	16,161,246.05	16,161,246.05
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	64,944.30	-1,451,100.51	-1,457,626.90
Total Projected Indirect 2026-2027 (Numerator)	4,191,702.23	17,612,346.56	17,618,872.95
Direct Costs	125,569,383.20	117,299,053.93	117,299,053.93
Rate for 2026-2027 **	3.34*	15.01*	15.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63901
Form R0418

*** Final ***

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	406,458.00	1,013,715.00	1,013,715.00
2022-2023 Fixed Carry Forward	97,559.17	0.00	0.00
Total Indirect Costs	308,898.83	1,013,715.00	1,013,715.00
2022-2023 Direct Costs	5,169,892.00	4,562,635.00	4,562,635.00
2024-2025 Rate	5.97*	22.22*	22.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,871,860.14	4,473,482.76	4,473,482.76
Indirect costs based on rate ** multiplied by actual direct costs	290,850.05	671,022.41	994,007.87
2024-2025 Actual Indirect Costs	454,088.45	852,465.83	852,465.83
2022-2023 Fixed Carry Forward	97,559.17	0.00	0.00
Total Indirect Costs	356,529.28	852,465.83	852,465.83
Over/(Under) Recovery	-65,679.23	0.00	141,542.04

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	454,088.45	852,465.83	852,465.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-65,679.23	0.00	141,542.04
Total Projected Indirect 2026-2027 (Numerator)	519,767.68	852,465.83	710,923.79
Direct Costs	4,871,860.14	4,473,482.76	4,473,482.76
Rate for 2026-2027 **	10.67*	19.06*	15.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63906
Form R0418

*** Final ***

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	334,505.96	686,407.29	686,407.29
2022-2023 Fixed Carry Forward	78,437.10	0.00	0.00
Total Indirect Costs	256,068.86	686,407.29	686,407.29
2022-2023 Direct Costs	5,395,420.58	5,043,519.25	5,043,519.25
2024-2025 Rate	4.75*	13.61*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,366,303.81	5,909,853.13	5,909,853.13
Indirect costs based on rate ** multiplied by actual direct costs	302,399.43	804,331.01	804,331.01
2024-2025 Actual Indirect Costs	366,741.64	823,192.32	823,192.32
2022-2023 Fixed Carry Forward	78,437.10	0.00	0.00
Total Indirect Costs	288,304.54	823,192.32	823,192.32
Over/(Under) Recovery	14,094.89	-18,861.31	-18,861.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	366,741.64	823,192.32	823,192.32
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	14,094.89	-18,861.31	-18,861.31
Total Projected Indirect 2026-2027 (Numerator)	352,646.75	842,053.63	842,053.63
Direct Costs	6,366,303.81	5,909,853.13	5,909,853.13
Rate for 2026-2027 **	5.54*	14.25*	14.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63907
Form R0418

*** Final ***

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	42,415.36	477,901.54	477,901.54
2022-2023 Fixed Carry Forward	84,308.61	0.00	-85,293.24
Total Indirect Costs	-41,893.25	477,901.54	563,194.78
2022-2023 Direct Costs	2,782,218.40	2,346,732.22	2,346,732.22
2024-2025 Rate	0.00*	20.36*	24.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,474,135.00	2,071,838.00	2,071,838.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	310,775.70	497,241.12
2024-2025 Actual Indirect Costs	43,367.00	445,664.00	445,664.00
2022-2023 Fixed Carry Forward	84,308.61	0.00	-85,293.24
Total Indirect Costs	-40,941.61	445,664.00	530,957.24
Over/(Under) Recovery	0.00	0.00	-33,716.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	43,367.00	445,664.00	445,664.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-33,716.12
Total Projected Indirect 2026-2027 (Numerator)	43,367.00	445,664.00	479,380.12
Direct Costs	2,474,135.00	2,071,838.00	2,071,838.00
Rate for 2026-2027 **	1.75*	21.51*	23.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63909
Form R0418

*** Final ***

Oakside Prep Academy
355 SUMMIT DR
WATERFORD, MI 48328

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	805,105.00	3,437,452.00	3,437,452.00
2022-2023 Fixed Carry Forward	655,652.63	0.00	0.00
Total Indirect Costs	149,452.37	3,437,452.00	3,437,452.00
2022-2023 Direct Costs	14,431,556.00	11,799,209.00	11,799,209.00
2024-2025 Rate	1.04*	29.13*	29.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,044,969.00	13,349,803.00	13,349,803.00
Indirect costs based on rate ** multiplied by actual direct costs	166,867.68	2,002,470.45	3,337,450.75
2024-2025 Actual Indirect Costs	1,853,425.00	4,548,591.00	4,548,591.00
2022-2023 Fixed Carry Forward	655,652.63	0.00	0.00
Total Indirect Costs	1,197,772.37	4,548,591.00	4,548,591.00
Over/(Under) Recovery	-1,030,904.69	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,853,425.00	4,548,591.00	4,548,591.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,030,904.69	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	2,884,329.69	4,548,591.00	4,548,591.00
Direct Costs	16,044,969.00	13,349,803.00	13,349,803.00
Rate for 2026-2027 **	17.98*	34.07*	34.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63910
Form R0418

*** Final ***

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	437,473.60	935,499.82	935,499.82
2022-2023 Fixed Carry Forward	141,625.49	0.00	412,652.25
Total Indirect Costs	295,848.11	935,499.82	522,847.57
2022-2023 Direct Costs	7,421,708.07	6,923,681.85	6,923,681.85
2024-2025 Rate	3.99*	13.51*	7.55**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,386,764.45	5,879,557.13	5,879,557.13
Indirect costs based on rate ** multiplied by actual direct costs	254,831.90	794,328.17	443,906.56
2024-2025 Actual Indirect Costs	534,779.64	1,041,986.96	1,041,986.96
2022-2023 Fixed Carry Forward	141,625.49	0.00	412,652.25
Total Indirect Costs	393,154.15	1,041,986.96	629,334.71
Over/(Under) Recovery	-138,322.25	-247,658.79	-185,428.15

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	534,779.64	1,041,986.96	1,041,986.96
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-138,322.25	-247,658.79	-185,428.15
Total Projected Indirect 2026-2027 (Numerator)	673,101.89	1,289,645.75	1,227,415.11
Direct Costs	6,386,764.45	5,879,557.13	5,879,557.13
Rate for 2026-2027 **	10.54*	21.93*	20.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63911
Form R0418

*** Final ***

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	112,752.47	732,935.11	732,935.11
2022-2023 Fixed Carry Forward	92,711.40	80,052.71	63,416.32
Total Indirect Costs	20,041.07	652,882.40	669,518.79
2022-2023 Direct Costs	6,755,939.76	6,135,757.12	6,135,757.12
2024-2025 Rate	0.30*	10.64*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,615,544.56	5,872,570.29	5,872,570.29
Indirect costs based on rate ** multiplied by actual direct costs	19,846.63	624,841.48	640,697.42
2024-2025 Actual Indirect Costs	129,121.38	872,095.65	872,095.65
2022-2023 Fixed Carry Forward	92,711.40	80,052.71	63,416.32
Total Indirect Costs	36,409.98	792,042.94	808,679.33
Over/(Under) Recovery	-16,563.35	-167,201.46	-167,981.91

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	129,121.38	872,095.65	872,095.65
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-16,563.35	-167,201.46	-167,981.91
Total Projected Indirect 2026-2027 (Numerator)	145,684.73	1,039,297.11	1,040,077.56
Direct Costs	6,615,544.56	5,872,570.29	5,872,570.29
Rate for 2026-2027 **	2.20*	17.70*	17.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63912
Form R0418

*** Final ***

Oakland International Academy
8228 CONANT ST
DETROIT, MI 48211

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
2022-2023 Direct Costs	8,543,300.90	7,135,052.42	7,135,052.42
2024-2025 Rate	23.90*	48.35*	48.35**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,042,791.45	14,222,405.04	14,222,405.04
Indirect costs based on rate ** multiplied by actual direct costs	2,406,418.72	2,133,360.76	3,555,601.26
2024-2025 Actual Indirect Costs	3,949,857.27	5,770,243.68	5,770,243.68
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,949,857.27	5,770,243.68	5,770,243.68
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,949,857.27	5,770,243.68	5,770,243.68
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	3,949,857.27	5,770,243.68	5,770,243.68
Direct Costs	16,042,791.45	14,222,405.04	14,222,405.04
Rate for 2026-2027 **	24.62*	40.57*	40.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63913
Form R0418

*** Final ***

Walton Charter Academy
744 E WALTON BLVD
PONTIAC, MI 48340

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	944,689.00	2,535,749.00	2,535,749.00
2022-2023 Fixed Carry Forward	-19,944.01	0.00	0.00
Total Indirect Costs	964,633.01	2,535,749.00	2,535,749.00
2022-2023 Direct Costs	10,006,679.00	8,415,619.00	8,415,619.00
2024-2025 Rate	9.64*	30.13*	30.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,994,199.00	8,402,456.00	8,402,456.00
Indirect costs based on rate ** multiplied by actual direct costs	963,440.78	1,260,368.40	2,100,614.00
2024-2025 Actual Indirect Costs	756,082.00	2,347,825.00	2,347,825.00
2022-2023 Fixed Carry Forward	-19,944.01	0.00	0.00
Total Indirect Costs	776,026.01	2,347,825.00	2,347,825.00
Over/(Under) Recovery	187,414.77	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	756,082.00	2,347,825.00	2,347,825.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	187,414.77	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	568,667.23	2,347,825.00	2,347,825.00
Direct Costs	9,994,199.00	8,402,456.00	8,402,456.00
Rate for 2026-2027 **	5.69*	27.94*	27.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63914
Form R0418

*** Final ***

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	960,510.55	2,090,676.22	2,090,676.22
2022-2023 Fixed Carry Forward	57,251.21	0.00	-71,979.53
Total Indirect Costs	903,259.34	2,090,676.22	2,162,655.75
2022-2023 Direct Costs	13,150,057.25	12,019,891.58	12,019,891.58
2024-2025 Rate	6.87*	17.39*	17.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,365,360.10	13,762,703.15	13,762,703.15
Indirect costs based on rate ** multiplied by actual direct costs	1,055,600.24	2,064,405.47	2,475,910.30
2024-2025 Actual Indirect Costs	395,391.38	1,998,048.33	1,998,048.33
2022-2023 Fixed Carry Forward	57,251.21	0.00	-71,979.53
Total Indirect Costs	338,140.17	1,998,048.33	2,070,027.86
Over/(Under) Recovery	717,460.07	0.00	405,882.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	395,391.38	1,998,048.33	1,998,048.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	717,460.07	0.00	405,882.44
Total Projected Indirect 2026-2027 (Numerator)	-322,068.69	1,998,048.33	1,592,165.89
Direct Costs	15,365,360.10	13,762,703.15	13,762,703.15
Rate for 2026-2027 **	0.00*	14.52*	11.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63915
Form R0418

*** Final ***

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	204,117.00	1,478,981.00	1,478,981.00
2022-2023 Fixed Carry Forward	75,538.75	0.00	56,451.58
Total Indirect Costs	128,578.25	1,478,981.00	1,422,529.42
2022-2023 Direct Costs	9,919,434.00	8,644,570.00	8,644,570.00
2024-2025 Rate	1.30*	17.11*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,168,806.00	10,599,372.00	10,599,372.00
Indirect costs based on rate ** multiplied by actual direct costs	158,194.48	1,589,905.80	1,744,656.63
2024-2025 Actual Indirect Costs	223,929.00	1,793,363.00	1,793,363.00
2022-2023 Fixed Carry Forward	75,538.75	0.00	56,451.58
Total Indirect Costs	148,390.25	1,793,363.00	1,736,911.42
Over/(Under) Recovery	9,804.23	0.00	7,745.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	223,929.00	1,793,363.00	1,793,363.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	9,804.23	0.00	7,745.21
Total Projected Indirect 2026-2027 (Numerator)	214,124.77	1,793,363.00	1,785,617.79
Direct Costs	12,168,806.00	10,599,372.00	10,599,372.00
Rate for 2026-2027 **	1.76*	16.92*	16.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63917
Form R0418

*** Final ***

Bradford Academy
24218 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	358,653.54	1,350,761.22	1,350,761.22
2022-2023 Fixed Carry Forward	196,956.24	137,865.29	138,387.14
Total Indirect Costs	161,697.30	1,212,895.93	1,212,374.08
2022-2023 Direct Costs	12,469,039.60	11,476,931.92	11,476,931.92
2024-2025 Rate	1.30*	10.57*	10.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,566,843.60	9,375,480.95	9,375,480.95
Indirect costs based on rate ** multiplied by actual direct costs	137,368.97	990,988.34	990,050.79
2024-2025 Actual Indirect Costs	280,259.31	1,471,621.96	1,471,621.96
2022-2023 Fixed Carry Forward	196,956.24	137,865.29	138,387.14
Total Indirect Costs	83,303.07	1,333,756.67	1,333,234.82
Over/(Under) Recovery	54,065.90	-342,768.33	-343,184.03

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	280,259.31	1,471,621.96	1,471,621.96
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	54,065.90	-342,768.33	-343,184.03
Total Projected Indirect 2026-2027 (Numerator)	226,193.41	1,814,390.29	1,814,805.99
Direct Costs	10,566,843.60	9,375,480.95	9,375,480.95
Rate for 2026-2027 **	2.14*	19.35*	19.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63918
Form R0418

*** Final ***

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	647,093.00	2,054,670.00	2,054,670.00
2022-2023 Fixed Carry Forward	403,802.25	0.00	0.00
Total Indirect Costs	243,290.75	2,054,670.00	2,054,670.00
2022-2023 Direct Costs	8,672,030.00	7,264,453.00	7,264,453.00
2024-2025 Rate	2.81*	28.28*	28.28**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,410,296.00	7,961,221.00	7,961,221.00
Indirect costs based on rate ** multiplied by actual direct costs	264,429.32	1,194,183.15	1,990,305.25
2024-2025 Actual Indirect Costs	824,790.00	2,273,865.00	2,273,865.00
2022-2023 Fixed Carry Forward	403,802.25	0.00	0.00
Total Indirect Costs	420,987.75	2,273,865.00	2,273,865.00
Over/(Under) Recovery	-156,558.43	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	824,790.00	2,273,865.00	2,273,865.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-156,558.43	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	981,348.43	2,273,865.00	2,273,865.00
Direct Costs	9,410,296.00	7,961,221.00	7,961,221.00
Rate for 2026-2027 **	10.43*	28.56*	28.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63920
Form R0418

*** Final ***

Learn4Life Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	106,907.49	350,826.75	350,826.75
2022-2023 Fixed Carry Forward	-111.42	0.00	0.00
Total Indirect Costs	107,018.91	350,826.75	350,826.75
2022-2023 Direct Costs	758,494.80	514,575.54	514,575.54
2024-2025 Rate	14.11*	68.18*	68.18**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,090,433.00	844,307.58	844,307.58
Indirect costs based on rate ** multiplied by actual direct costs	153,860.10	126,646.14	211,076.90
2024-2025 Actual Indirect Costs	139,746.72	385,872.14	385,872.14
2022-2023 Fixed Carry Forward	-111.42	0.00	0.00
Total Indirect Costs	139,858.14	385,872.14	385,872.14
Over/(Under) Recovery	14,001.96	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	139,746.72	385,872.14	385,872.14
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	14,001.96	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	125,744.76	385,872.14	385,872.14
Direct Costs	1,090,433.00	844,307.58	844,307.58
Rate for 2026-2027 **	11.53*	45.70*	45.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63921
Form R0418

*** Final ***

Crescent Academy
17570 W 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	246,954.00	1,064,322.00	1,064,322.00
2022-2023 Fixed Carry Forward	-21,948.64	0.00	1,673,430.31
Total Indirect Costs	268,902.64	1,064,322.00	-609,108.31
2022-2023 Direct Costs	12,120,987.00	11,303,619.00	11,303,619.00
2024-2025 Rate	2.22*	9.42*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,335,350.00	7,509,360.00	7,509,360.00
Indirect costs based on rate ** multiplied by actual direct costs	185,044.77	707,381.71	0.00
2024-2025 Actual Indirect Costs	122,492.00	948,482.00	948,482.00
2022-2023 Fixed Carry Forward	-21,948.64	0.00	1,673,430.31
Total Indirect Costs	144,440.64	948,482.00	-724,948.31
Over/(Under) Recovery	40,604.13	-241,100.29	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	122,492.00	948,482.00	948,482.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	40,604.13	-241,100.29	0.00
Total Projected Indirect 2026-2027 (Numerator)	81,887.87	1,189,582.29	948,482.00
Direct Costs	8,335,350.00	7,509,360.00	7,509,360.00
Rate for 2026-2027 **	0.98*	15.84*	12.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63922
Form R0418

*** Final ***

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	777,328.00	2,180,252.00	2,180,252.00
2022-2023 Fixed Carry Forward	98,612.77	0.00	0.00
Total Indirect Costs	678,715.23	2,180,252.00	2,180,252.00
2022-2023 Direct Costs	8,532,393.00	7,129,469.00	7,129,469.00
2024-2025 Rate	7.95*	30.58*	30.58**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,264,955.00	7,773,158.00	7,773,158.00
Indirect costs based on rate ** multiplied by actual direct costs	736,563.92	1,165,973.70	1,943,289.50
2024-2025 Actual Indirect Costs	994,880.00	2,486,677.00	2,486,677.00
2022-2023 Fixed Carry Forward	98,612.77	0.00	0.00
Total Indirect Costs	896,267.23	2,486,677.00	2,486,677.00
Over/(Under) Recovery	-159,703.31	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	994,880.00	2,486,677.00	2,486,677.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-159,703.31	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,154,583.31	2,486,677.00	2,486,677.00
Direct Costs	9,264,955.00	7,773,158.00	7,773,158.00
Rate for 2026-2027 **	12.46*	31.99*	31.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63923
Form R0418

*** Final ***

Four Corners Montessori Academy
1075 E GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	24,072.35	431,957.45	431,957.45
2022-2023 Fixed Carry Forward	-14,921.88	0.00	83,764.05
Total Indirect Costs	38,994.23	431,957.45	348,193.40
2022-2023 Direct Costs	3,554,721.49	3,146,836.39	3,146,836.39
2024-2025 Rate	1.10*	13.73*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,146,242.82	2,810,243.36	2,810,243.36
Indirect costs based on rate ** multiplied by actual direct costs	34,608.67	385,846.41	310,812.92
2024-2025 Actual Indirect Costs	26,402.64	362,402.10	362,402.10
2022-2023 Fixed Carry Forward	-14,921.88	0.00	83,764.05
Total Indirect Costs	41,324.52	362,402.10	278,638.05
Over/(Under) Recovery	-6,715.85	23,444.31	32,174.87

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	26,402.64	362,402.10	362,402.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,715.85	23,444.31	32,174.87
Total Projected Indirect 2026-2027 (Numerator)	33,118.49	338,957.79	330,227.23
Direct Costs	3,146,242.82	2,810,243.36	2,810,243.36
Rate for 2026-2027 **	1.05*	12.06*	11.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63924
Form R0418

*** Final ***

Michigan Mathematics and Science Academy
27300 DEQUINDRE RD
Warren, MI 48092

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	377,533.00	1,752,505.00	1,752,505.00
2022-2023 Fixed Carry Forward	146,765.91	0.00	0.00
Total Indirect Costs	230,767.09	1,752,505.00	1,752,505.00
2022-2023 Direct Costs	10,694,534.00	9,319,562.00	9,319,562.00
2024-2025 Rate	2.16*	18.80*	18.80**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,446,006.00	9,365,773.00	9,365,773.00
Indirect costs based on rate ** multiplied by actual direct costs	225,633.73	1,404,865.95	1,760,765.32
2024-2025 Actual Indirect Costs	588,385.00	1,668,618.00	1,668,618.00
2022-2023 Fixed Carry Forward	146,765.91	0.00	0.00
Total Indirect Costs	441,619.09	1,668,618.00	1,668,618.00
Over/(Under) Recovery	-215,985.36	0.00	92,147.32

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	588,385.00	1,668,618.00	1,668,618.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-215,985.36	0.00	92,147.32
Total Projected Indirect 2026-2027 (Numerator)	804,370.36	1,668,618.00	1,576,470.68
Direct Costs	10,446,006.00	9,365,773.00	9,365,773.00
Rate for 2026-2027 **	7.70*	17.82*	16.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63926
Form R0418

*** Final ***

Faxon Academy
26275 NORTHWESTERN HWY
SOUTHFIELD, MI 48076

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	66,285.40	361,307.11	361,307.11
2022-2023 Fixed Carry Forward	-31,958.58	0.00	0.00
Total Indirect Costs	98,243.98	361,307.11	361,307.11
2022-2023 Direct Costs	1,220,349.41	925,327.70	925,327.70
2024-2025 Rate	8.05*	39.05*	39.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,728,559.45	1,280,439.71	1,280,439.71
Indirect costs based on rate ** multiplied by actual direct costs	139,149.04	192,065.96	320,109.93
2024-2025 Actual Indirect Costs	48,708.18	496,827.92	496,827.92
2022-2023 Fixed Carry Forward	-31,958.58	0.00	0.00
Total Indirect Costs	80,666.76	496,827.92	496,827.92
Over/(Under) Recovery	68,872.75	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	48,708.18	496,827.92	496,827.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	68,872.75	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	-20,164.57	496,827.92	496,827.92
Direct Costs	1,728,559.45	1,280,439.71	1,280,439.71
Rate for 2026-2027 **	0.00*	38.80*	38.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63928
Form R0418

*** Final ***

Momentum Academy
60 S LYNN AVE
WATERFORD, MI 48328

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	18,874.00	339,292.01	339,292.01
2022-2023 Fixed Carry Forward	-1,295.13	0.00	325,579.17
Total Indirect Costs	20,169.13	339,292.01	13,712.84
2022-2023 Direct Costs	3,196,158.42	2,875,740.41	2,875,740.41
2024-2025 Rate	0.63*	11.80*	0.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,160,488.62	2,694,823.25	2,694,823.25
Indirect costs based on rate ** multiplied by actual direct costs	19,911.08	317,989.14	12,935.15
2024-2025 Actual Indirect Costs	23,880.00	489,545.37	489,545.37
2022-2023 Fixed Carry Forward	-1,295.13	0.00	325,579.17
Total Indirect Costs	25,175.13	489,545.37	163,966.20
Over/(Under) Recovery	-5,264.05	-171,556.23	-151,031.05

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	23,880.00	489,545.37	489,545.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,264.05	-171,556.23	-151,031.05
Total Projected Indirect 2026-2027 (Numerator)	29,144.05	661,101.60	640,576.42
Direct Costs	3,160,488.62	2,694,823.25	2,694,823.25
Rate for 2026-2027 **	0.92*	24.53*	23.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63929
Form R0418

*** Final ***

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	68,979.27	388,569.29	388,569.29
2022-2023 Fixed Carry Forward	43,144.41	-1,938.21	-83,288.63
Total Indirect Costs	25,834.86	390,507.50	471,857.92
2022-2023 Direct Costs	4,363,848.22	4,044,258.20	4,044,258.20
2024-2025 Rate	0.59*	9.66*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,716,158.56	4,434,396.09	4,434,396.09
Indirect costs based on rate ** multiplied by actual direct costs	27,825.34	428,362.66	517,494.02
2024-2025 Actual Indirect Costs	108,397.80	390,160.27	390,160.27
2022-2023 Fixed Carry Forward	43,144.41	-1,938.21	-83,288.63
Total Indirect Costs	65,253.39	392,098.48	473,448.90
Over/(Under) Recovery	-37,428.05	36,264.18	44,045.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	108,397.80	390,160.27	390,160.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-37,428.05	36,264.18	44,045.12
Total Projected Indirect 2026-2027 (Numerator)	145,825.85	353,896.09	346,115.15
Direct Costs	4,716,158.56	4,434,396.09	4,434,396.09
Rate for 2026-2027 **	3.09*	7.98*	7.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63931
Form R0418

*** Final ***

Oakland FlexTech High School
23801 INDUSTRIAL PARK DR
Farmington Hills, MI 48335

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	40,556.00	243,746.00	243,746.00
2022-2023 Fixed Carry Forward	23,532.73	0.00	0.00
Total Indirect Costs	17,023.27	243,746.00	243,746.00
2022-2023 Direct Costs	2,196,580.00	1,993,390.00	1,993,390.00
2024-2025 Rate	0.77*	12.23*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,924,776.00	1,783,825.00	1,783,825.00
Indirect costs based on rate ** multiplied by actual direct costs	14,820.78	218,161.80	218,161.80
2024-2025 Actual Indirect Costs	11,450.00	152,401.00	152,401.00
2022-2023 Fixed Carry Forward	23,532.73	0.00	0.00
Total Indirect Costs	-12,082.73	152,401.00	152,401.00
Over/(Under) Recovery	26,903.51	65,760.80	65,760.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	11,450.00	152,401.00	152,401.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	26,903.51	65,760.80	65,760.80
Total Projected Indirect 2026-2027 (Numerator)	-15,453.51	86,640.20	86,640.20
Direct Costs	1,924,776.00	1,783,825.00	1,783,825.00
Rate for 2026-2027 **	0.00*	4.86*	4.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63934
Form R0418

*** Final ***

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	130,085.23	362,343.71	362,343.71
2022-2023 Fixed Carry Forward	0.00	0.00	132,672.48
Total Indirect Costs	130,085.23	362,343.71	229,671.23
2022-2023 Direct Costs	3,403,219.99	3,170,961.51	3,170,961.51
2024-2025 Rate	3.82*	11.43*	7.24**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,028,263.96	3,457,044.61	3,457,044.61
Indirect costs based on rate ** multiplied by actual direct costs	153,879.68	395,140.20	250,290.03
2024-2025 Actual Indirect Costs	106,795.73	678,015.08	678,015.08
2022-2023 Fixed Carry Forward	0.00	0.00	132,672.48
Total Indirect Costs	106,795.73	678,015.08	545,342.60
Over/(Under) Recovery	47,083.95	-282,874.88	-295,052.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	106,795.73	678,015.08	678,015.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	47,083.95	-282,874.88	-295,052.57
Total Projected Indirect 2026-2027 (Numerator)	59,711.78	960,889.96	973,067.65
Direct Costs	4,028,263.96	3,457,044.61	3,457,044.61
Rate for 2026-2027 **	1.48*	27.80*	28.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63938
Form R0418

*** Final ***

Keys Grace Academy
27321 HAMPDEN ST
Madison Heights, MI 48071

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	27,926.78	575,216.47	575,216.47
2022-2023 Fixed Carry Forward	0.00	333,232.22	262,616.05
Total Indirect Costs	27,926.78	241,984.25	312,600.42
2022-2023 Direct Costs	9,324,571.68	8,777,281.99	8,777,281.99
2024-2025 Rate	0.30*	2.76*	3.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,694,713.82	12,112,878.71	12,112,878.71
Indirect costs based on rate ** multiplied by actual direct costs	38,084.14	334,315.45	431,218.48
2024-2025 Actual Indirect Costs	116,340.63	698,175.74	698,175.74
2022-2023 Fixed Carry Forward	0.00	333,232.22	262,616.05
Total Indirect Costs	116,340.63	364,943.52	435,559.69
Over/(Under) Recovery	-78,256.49	-30,628.07	-4,341.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	116,340.63	698,175.74	698,175.74
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-78,256.49	-30,628.07	-4,341.21
Total Projected Indirect 2026-2027 (Numerator)	194,597.12	728,803.81	702,516.95
Direct Costs	12,694,713.82	12,112,878.71	12,112,878.71
Rate for 2026-2027 **	1.53*	6.02*	5.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 63939
Form R0418

*** Final ***

Lighthouse Connections Academy
20750 CIVIC CENTER DR
SOUTHFIELD, MI 48076

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,138,569.99	1,232,124.68	1,232,124.68
2022-2023 Fixed Carry Forward	-172,251.69	-126,108.09	-126,108.09
Total Indirect Costs	1,310,821.68	1,358,232.77	1,358,232.77
2022-2023 Direct Costs	21,569,605.01	21,476,050.32	21,476,050.32
2024-2025 Rate	6.08*	6.32*	6.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,429,872.29	22,248,778.65	22,248,778.65
Indirect costs based on rate ** multiplied by actual direct costs	1,363,736.24	1,406,122.81	1,406,122.81
2024-2025 Actual Indirect Costs	2,718,435.82	2,899,529.46	2,899,529.46
2022-2023 Fixed Carry Forward	-172,251.69	-126,108.09	-126,108.09
Total Indirect Costs	2,890,687.51	3,025,637.55	3,025,637.55
Over/(Under) Recovery	-1,526,951.27	-1,619,514.74	-1,619,514.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,718,435.82	2,899,529.46	2,899,529.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,526,951.27	-1,619,514.74	-1,619,514.74
Total Projected Indirect 2026-2027 (Numerator)	4,245,387.09	4,519,044.20	4,519,044.20
Direct Costs	22,429,872.29	22,248,778.65	22,248,778.65
Rate for 2026-2027 **	18.93*	20.31*	20.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 64040
Form R0418

*** Final ***

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	688,813.36	2,277,124.65	2,277,124.65
2022-2023 Fixed Carry Forward	13,319.06	-427,457.34	-426,501.16
Total Indirect Costs	675,494.30	2,704,581.99	2,703,625.81
2022-2023 Direct Costs	17,578,021.33	15,989,710.04	15,989,710.04
2024-2025 Rate	3.84*	16.91*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,256,014.09	16,761,703.45	16,761,703.45
Indirect costs based on rate ** multiplied by actual direct costs	701,030.94	2,514,255.52	2,834,404.05
2024-2025 Actual Indirect Costs	754,533.81	2,248,844.45	2,248,844.45
2022-2023 Fixed Carry Forward	13,319.06	-427,457.34	-426,501.16
Total Indirect Costs	741,214.75	2,676,301.79	2,675,345.61
Over/(Under) Recovery	-40,183.81	0.00	159,058.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	754,533.81	2,248,844.45	2,248,844.45
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-40,183.81	0.00	159,058.44
Total Projected Indirect 2026-2027 (Numerator)	794,717.62	2,248,844.45	2,089,786.01
Direct Costs	18,256,014.09	16,761,703.45	16,761,703.45
Rate for 2026-2027 **	4.35*	13.42*	12.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 64070
Form R0418

*** Final ***

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	178,751.77	528,924.57	528,924.57
2022-2023 Fixed Carry Forward	10,963.26	-46,530.84	-46,455.33
Total Indirect Costs	167,788.51	575,455.41	575,379.90
2022-2023 Direct Costs	3,645,408.86	3,295,236.06	3,295,236.06
2024-2025 Rate	4.60*	17.46*	17.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,803,270.41	3,410,113.76	3,410,113.76
Indirect costs based on rate ** multiplied by actual direct costs	174,950.44	511,517.06	595,405.86
2024-2025 Actual Indirect Costs	173,574.17	566,730.82	566,730.82
2022-2023 Fixed Carry Forward	10,963.26	-46,530.84	-46,455.33
Total Indirect Costs	162,610.91	613,261.66	613,186.15
Over/(Under) Recovery	12,339.53	0.00	-17,780.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	173,574.17	566,730.82	566,730.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	12,339.53	0.00	-17,780.29
Total Projected Indirect 2026-2027 (Numerator)	161,234.64	566,730.82	584,511.11
Direct Costs	3,803,270.41	3,410,113.76	3,410,113.76
Rate for 2026-2027 **	4.24*	16.62*	17.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 64080
Form R0418

*** Final ***

Shelby Public Schools
525 N STATE ST
SHELBY, MI 49455

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	547,664.66	1,969,194.05	1,969,194.05
2022-2023 Fixed Carry Forward	-69,828.06	-10,422.23	-57,773.99
Total Indirect Costs	617,492.72	1,979,616.28	2,026,968.04
2022-2023 Direct Costs	17,490,207.16	16,068,677.77	16,068,677.77
2024-2025 Rate	3.53*	12.32*	12.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,184,951.08	15,752,309.29	15,752,309.29
Indirect costs based on rate ** multiplied by actual direct costs	606,628.77	1,940,684.50	1,986,366.20
2024-2025 Actual Indirect Costs	600,754.42	2,033,396.21	2,033,396.21
2022-2023 Fixed Carry Forward	-69,828.06	-10,422.23	-57,773.99
Total Indirect Costs	670,582.48	2,043,818.44	2,091,170.20
Over/(Under) Recovery	-63,953.71	-103,133.94	-104,804.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	600,754.42	2,033,396.21	2,033,396.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-63,953.71	-103,133.94	-104,804.00
Total Projected Indirect 2026-2027 (Numerator)	664,708.13	2,136,530.15	2,138,200.21
Direct Costs	17,184,951.08	15,752,309.29	15,752,309.29
Rate for 2026-2027 **	3.87*	13.56*	13.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 64090
Form R0418

*** Final ***

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	119,649.05	573,275.86	573,275.86
2022-2023 Fixed Carry Forward	101,691.19	0.00	74,366.14
Total Indirect Costs	17,957.86	573,275.86	498,909.72
2022-2023 Direct Costs	4,033,025.73	3,579,398.92	3,579,398.92
2024-2025 Rate	0.45*	16.02*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,141,792.89	3,653,039.77	3,653,039.77
Indirect costs based on rate ** multiplied by actual direct costs	18,638.07	547,955.97	509,233.74
2024-2025 Actual Indirect Costs	218,752.49	707,505.61	707,505.61
2022-2023 Fixed Carry Forward	101,691.19	0.00	74,366.14
Total Indirect Costs	117,061.30	707,505.61	633,139.47
Over/(Under) Recovery	-98,423.23	0.00	-123,905.73

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	218,752.49	707,505.61	707,505.61
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-98,423.23	0.00	-123,905.73
Total Projected Indirect 2026-2027 (Numerator)	317,175.72	707,505.61	831,411.34
Direct Costs	4,141,792.89	3,653,039.77	3,653,039.77
Rate for 2026-2027 **	7.66*	19.37*	22.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 65045
Form R0418

*** Final ***

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	727,064.04	4,009,595.19	4,009,595.19
2022-2023 Fixed Carry Forward	108,509.41	0.00	0.00
Total Indirect Costs	618,554.63	4,009,595.19	4,009,595.19
2022-2023 Direct Costs	25,586,069.92	22,303,538.77	22,303,538.77
2024-2025 Rate	2.42*	17.98*	17.98**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,068,311.66	23,527,823.11	23,527,823.11
Indirect costs based on rate ** multiplied by actual direct costs	630,853.14	3,529,173.47	4,230,302.60
2024-2025 Actual Indirect Costs	929,906.96	3,470,395.51	3,470,395.51
2022-2023 Fixed Carry Forward	108,509.41	0.00	0.00
Total Indirect Costs	821,397.55	3,470,395.51	3,470,395.51
Over/(Under) Recovery	-190,544.41	0.00	759,907.09

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	929,906.96	3,470,395.51	3,470,395.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-190,544.41	0.00	759,907.09
Total Projected Indirect 2026-2027 (Numerator)	1,120,451.37	3,470,395.51	2,710,488.42
Direct Costs	26,068,311.66	23,527,823.11	23,527,823.11
Rate for 2026-2027 **	4.30*	14.75*	11.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 65900
Form R0418

*** Final ***

Alternative Educational Academy of Ogemaw County
2479 S M 76
WEST BRANCH, MI 48661

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,885.25	55,701.13	55,701.13
2022-2023 Fixed Carry Forward	7,415.55	74,555.47	74,555.47
Total Indirect Costs	-1,530.30	-18,854.34	-18,854.34
2022-2023 Direct Costs	1,146,282.58	1,096,466.70	1,096,466.70
2024-2025 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,422,007.19	1,355,651.01	1,355,651.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	114,004.35	180,360.53	180,360.53
2022-2023 Fixed Carry Forward	7,415.55	74,555.47	74,555.47
Total Indirect Costs	106,588.80	105,805.06	105,805.06
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	114,004.35	180,360.53	180,360.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	114,004.35	180,360.53	180,360.53
Direct Costs	1,422,007.19	1,355,651.01	1,355,651.01
Rate for 2026-2027 **	8.02*	13.30*	13.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 66045
Form R0418

*** Final ***

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	87,042.16	396,427.62	396,427.62
2022-2023 Fixed Carry Forward	35,190.22	0.00	44,231.29
Total Indirect Costs	51,851.94	396,427.62	352,196.33
2022-2023 Direct Costs	2,673,228.57	2,363,843.11	2,363,843.11
2024-2025 Rate	1.94*	16.77*	14.90**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,797,858.46	2,384,722.47	2,384,722.47
Indirect costs based on rate ** multiplied by actual direct costs	54,278.45	357,708.37	355,323.65
2024-2025 Actual Indirect Costs	129,655.92	542,791.91	542,791.91
2022-2023 Fixed Carry Forward	35,190.22	0.00	44,231.29
Total Indirect Costs	94,465.70	542,791.91	498,560.62
Over/(Under) Recovery	-40,187.25	0.00	-143,236.97

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	129,655.92	542,791.91	542,791.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-40,187.25	0.00	-143,236.97
Total Projected Indirect 2026-2027 (Numerator)	169,843.17	542,791.91	686,028.88
Direct Costs	2,797,858.46	2,384,722.47	2,384,722.47
Rate for 2026-2027 **	6.07*	22.76*	28.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 66050
Form R0418

*** Final ***

Ontonagon Area School District
701 PARKER AVE
ONTONAGON, MI 49953

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	124,720.44	579,441.56	579,441.56
2022-2023 Fixed Carry Forward	13,483.88	0.00	-41,394.85
Total Indirect Costs	111,236.56	579,441.56	620,836.41
2022-2023 Direct Costs	3,913,726.67	3,459,005.55	3,459,005.55
2024-2025 Rate	2.84*	16.75*	17.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,468,921.43	3,078,876.86	3,078,876.86
Indirect costs based on rate ** multiplied by actual direct costs	98,517.37	461,831.53	552,658.40
2024-2025 Actual Indirect Costs	144,735.97	534,780.54	534,780.54
2022-2023 Fixed Carry Forward	13,483.88	0.00	-41,394.85
Total Indirect Costs	131,252.09	534,780.54	576,175.39
Over/(Under) Recovery	-32,734.72	0.00	-23,516.99

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	144,735.97	534,780.54	534,780.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-32,734.72	0.00	-23,516.99
Total Projected Indirect 2026-2027 (Numerator)	177,470.69	534,780.54	558,297.53
Direct Costs	3,468,921.43	3,078,876.86	3,078,876.86
Rate for 2026-2027 **	5.12*	17.37*	18.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 67020
Form R0418

*** Final ***

Evart Public Schools
321 N HEMLOCK ST
EVART, MI 49631

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	393,056.58	2,222,587.46	2,222,587.46
2022-2023 Fixed Carry Forward	98,020.03	0.00	-493,336.47
Total Indirect Costs	295,036.55	2,222,587.46	2,715,923.93
2022-2023 Direct Costs	12,801,598.58	10,972,067.70	10,972,067.70
2024-2025 Rate	2.30*	20.26*	24.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,065,683.81	10,809,976.93	10,809,976.93
Indirect costs based on rate ** multiplied by actual direct costs	277,510.73	1,621,496.54	2,675,469.29
2024-2025 Actual Indirect Costs	583,343.08	1,839,049.96	1,839,049.96
2022-2023 Fixed Carry Forward	98,020.03	0.00	-493,336.47
Total Indirect Costs	485,323.05	1,839,049.96	2,332,386.43
Over/(Under) Recovery	-207,812.32	0.00	343,082.86

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	583,343.08	1,839,049.96	1,839,049.96
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-207,812.32	0.00	343,082.86
Total Projected Indirect 2026-2027 (Numerator)	791,155.40	1,839,049.96	1,495,967.10
Direct Costs	12,065,683.81	10,809,976.93	10,809,976.93
Rate for 2026-2027 **	6.56*	17.01*	13.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 67050
Form R0418

*** Final ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	158,927.79	663,629.02	663,629.02
2022-2023 Fixed Carry Forward	84,644.56	0.00	112,946.80
Total Indirect Costs	74,283.23	663,629.02	550,682.22
2022-2023 Direct Costs	5,948,550.50	5,443,849.27	5,443,849.27
2024-2025 Rate	1.25*	12.19*	10.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,613,663.42	6,113,153.67	6,113,153.67
Indirect costs based on rate ** multiplied by actual direct costs	82,670.79	745,193.43	618,651.15
2024-2025 Actual Indirect Costs	209,930.63	710,440.38	710,440.38
2022-2023 Fixed Carry Forward	84,644.56	0.00	112,946.80
Total Indirect Costs	125,286.07	710,440.38	597,493.58
Over/(Under) Recovery	-42,615.28	34,753.05	21,157.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	209,930.63	710,440.38	710,440.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-42,615.28	34,753.05	21,157.57
Total Projected Indirect 2026-2027 (Numerator)	252,545.91	675,687.33	689,282.81
Direct Costs	6,613,663.42	6,113,153.67	6,113,153.67
Rate for 2026-2027 **	3.82*	11.05*	11.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 67055
Form R0418

*** Final ***

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	280,020.70	1,612,407.93	1,612,407.93
2022-2023 Fixed Carry Forward	-28,694.53	-329,160.93	-329,151.41
Total Indirect Costs	308,715.23	1,941,568.86	1,941,559.34
2022-2023 Direct Costs	13,525,283.20	12,192,895.97	12,192,895.97
2024-2025 Rate	2.28*	15.92*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,525,183.25	12,315,850.91	12,315,850.91
Indirect costs based on rate ** multiplied by actual direct costs	308,374.18	1,847,377.64	1,960,683.46
2024-2025 Actual Indirect Costs	374,041.97	1,583,374.31	1,583,374.31
2022-2023 Fixed Carry Forward	-28,694.53	-329,160.93	-329,151.41
Total Indirect Costs	402,736.50	1,912,535.24	1,912,525.72
Over/(Under) Recovery	-94,362.32	0.00	48,157.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	374,041.97	1,583,374.31	1,583,374.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-94,362.32	0.00	48,157.74
Total Projected Indirect 2026-2027 (Numerator)	468,404.29	1,583,374.31	1,535,216.57
Direct Costs	13,525,183.25	12,315,850.91	12,315,850.91
Rate for 2026-2027 **	3.46*	12.86*	12.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 67060
Form R0418

*** Final ***

Reed City Area Public Schools
220 W LINCOLN AVE
REED CITY, MI 49677

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	585,807.24	2,176,762.78	2,176,762.78
2022-2023 Fixed Carry Forward	42,465.08	-321,050.33	-321,050.33
Total Indirect Costs	543,342.16	2,497,813.11	2,497,813.11
2022-2023 Direct Costs	17,138,031.10	15,547,075.56	15,547,075.56
2024-2025 Rate	3.17*	16.07*	16.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,757,887.05	17,665,994.17	17,665,994.17
Indirect costs based on rate ** multiplied by actual direct costs	626,325.02	2,649,899.13	2,838,925.26
2024-2025 Actual Indirect Costs	878,965.69	2,970,858.57	2,970,858.57
2022-2023 Fixed Carry Forward	42,465.08	-321,050.33	-321,050.33
Total Indirect Costs	836,500.61	3,291,908.90	3,291,908.90
Over/(Under) Recovery	-210,175.59	0.00	-452,983.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	878,965.69	2,970,858.57	2,970,858.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-210,175.59	0.00	-452,983.64
Total Projected Indirect 2026-2027 (Numerator)	1,089,141.28	2,970,858.57	3,423,842.21
Direct Costs	19,757,887.05	17,665,994.17	17,665,994.17
Rate for 2026-2027 **	5.51*	16.82*	19.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 68010
Form R0418

*** Final ***

Mio-AuSable Schools
1110 W 8TH ST
MIO, MI 48647

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	175,109.56	792,516.45	792,516.45
2022-2023 Fixed Carry Forward	-1,225.41	-185,512.75	-185,512.75
Total Indirect Costs	176,334.97	978,029.20	978,029.20
2022-2023 Direct Costs	7,228,343.40	6,610,936.51	6,610,936.51
2024-2025 Rate	2.44*	14.79*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,587,901.56	6,910,947.24	6,910,947.24
Indirect costs based on rate ** multiplied by actual direct costs	185,144.80	1,022,129.10	1,022,129.10
2024-2025 Actual Indirect Costs	188,453.36	865,407.68	865,407.68
2022-2023 Fixed Carry Forward	-1,225.41	-185,512.75	-185,512.75
Total Indirect Costs	189,678.77	1,050,920.43	1,050,920.43
Over/(Under) Recovery	46,989.22	-28,791.33	-28,791.33

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	188,453.36	865,407.68	865,407.68
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	46,989.22	-28,791.33	-28,791.33
Total Projected Indirect 2026-2027 (Numerator)	141,464.14	894,199.01	894,199.01
Direct Costs	7,587,901.56	6,910,947.24	6,910,947.24
Rate for 2026-2027 **	1.86*	12.94*	12.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 68030
Form R0418

*** Final ***

Fairview Area School District
1879 E MILLER RD
FAIRVIEW, MI 48621

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	210,679.06	562,881.05	562,881.05
2022-2023 Fixed Carry Forward	27,646.71	0.00	-25,051.20
Total Indirect Costs	183,032.35	562,881.05	587,932.25
2022-2023 Direct Costs	3,706,802.91	3,354,600.92	3,354,600.92
2024-2025 Rate	4.94*	16.78*	17.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,966,375.74	3,571,322.08	3,571,322.08
Indirect costs based on rate ** multiplied by actual direct costs	195,938.96	535,698.31	626,052.76
2024-2025 Actual Indirect Costs	294,704.91	689,758.57	689,758.57
2022-2023 Fixed Carry Forward	27,646.71	0.00	-25,051.20
Total Indirect Costs	267,058.20	689,758.57	714,809.77
Over/(Under) Recovery	-71,119.24	0.00	-88,757.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	294,704.91	689,758.57	689,758.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-71,119.24	0.00	-88,757.01
Total Projected Indirect 2026-2027 (Numerator)	365,824.15	689,758.57	778,515.58
Direct Costs	3,966,375.74	3,571,322.08	3,571,322.08
Rate for 2026-2027 **	9.22*	19.31*	21.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 69020
Form R0418

*** Final ***

Gaylord Community Schools
615 S ELM AVE
GAYLORD, MI 49735

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,055,465.69	4,437,097.49	4,437,097.49
2022-2023 Fixed Carry Forward	68,109.53	-811,647.90	-812,340.59
Total Indirect Costs	987,356.16	5,248,745.39	5,249,438.08
2022-2023 Direct Costs	37,271,096.00	33,889,464.20	33,889,464.20
2024-2025 Rate	2.65*	15.49*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	39,286,711.93	35,803,613.46	35,803,613.46
Indirect costs based on rate ** multiplied by actual direct costs	1,041,097.87	5,370,542.02	5,545,979.72
2024-2025 Actual Indirect Costs	1,190,595.45	4,673,693.92	4,673,693.92
2022-2023 Fixed Carry Forward	68,109.53	-811,647.90	-812,340.59
Total Indirect Costs	1,122,485.92	5,485,341.82	5,486,034.51
Over/(Under) Recovery	-81,388.05	0.00	59,945.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,190,595.45	4,673,693.92	4,673,693.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-81,388.05	0.00	59,945.21
Total Projected Indirect 2026-2027 (Numerator)	1,271,983.50	4,673,693.92	4,613,748.71
Direct Costs	39,286,711.93	35,803,613.46	35,803,613.46
Rate for 2026-2027 **	3.24*	13.05*	12.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 69030
Form R0418

*** Final ***

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	286,111.13	919,573.28	919,573.28
2022-2023 Fixed Carry Forward	25,351.14	173,125.31	173,511.10
Total Indirect Costs	260,759.99	746,447.97	746,062.18
2022-2023 Direct Costs	9,189,632.00	8,556,169.85	8,556,169.85
2024-2025 Rate	2.84*	8.72*	8.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,185,672.10	9,378,669.36	9,378,669.36
Indirect costs based on rate ** multiplied by actual direct costs	289,273.09	817,819.97	817,819.97
2024-2025 Actual Indirect Costs	392,194.21	1,199,196.95	1,199,196.95
2022-2023 Fixed Carry Forward	25,351.14	173,125.31	173,511.10
Total Indirect Costs	366,843.07	1,026,071.64	1,025,685.85
Over/(Under) Recovery	-77,569.98	-208,251.67	-207,865.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	392,194.21	1,199,196.95	1,199,196.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-77,569.98	-208,251.67	-207,865.88
Total Projected Indirect 2026-2027 (Numerator)	469,764.19	1,407,448.62	1,407,062.83
Direct Costs	10,185,672.10	9,378,669.36	9,378,669.36
Rate for 2026-2027 **	4.61*	15.01*	15.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 69040
Form R0418

*** Final ***

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	97,666.75	317,977.58	317,977.58
2022-2023 Fixed Carry Forward	16,008.62	0.00	0.00
Total Indirect Costs	81,658.13	317,977.58	317,977.58
2022-2023 Direct Costs	1,678,282.81	1,457,971.98	1,457,971.98
2024-2025 Rate	4.87*	21.81*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,220,834.58	1,986,075.78	1,986,075.78
Indirect costs based on rate ** multiplied by actual direct costs	108,154.64	297,911.37	433,163.13
2024-2025 Actual Indirect Costs	164,640.54	399,399.34	399,399.34
2022-2023 Fixed Carry Forward	16,008.62	0.00	0.00
Total Indirect Costs	148,631.92	399,399.34	399,399.34
Over/(Under) Recovery	-40,477.28	0.00	33,763.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	164,640.54	399,399.34	399,399.34
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-40,477.28	0.00	33,763.79
Total Projected Indirect 2026-2027 (Numerator)	205,117.82	399,399.34	365,635.55
Direct Costs	2,220,834.58	1,986,075.78	1,986,075.78
Rate for 2026-2027 **	9.24*	20.11*	18.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70000
Form R0418

*** Final ***

Ottawa Area ISD
13663 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	11,103,283.82	14,851,226.83	14,851,226.83
2022-2023 Fixed Carry Forward	0.00	0.00	-858,725.51
Total Indirect Costs	11,103,283.82	14,851,226.83	15,709,952.34
2022-2023 Direct Costs	66,972,543.48	63,224,600.47	63,224,600.47
2024-2025 Rate	16.58*	23.49*	24.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	72,267,866.26	68,055,004.69	68,055,004.69
Indirect costs based on rate ** multiplied by actual direct costs	10,840,179.94	10,208,250.70	16,911,668.67
2024-2025 Actual Indirect Costs	11,802,897.28	16,015,758.85	16,015,758.85
2022-2023 Fixed Carry Forward	0.00	0.00	-858,725.51
Total Indirect Costs	11,802,897.28	16,015,758.85	16,874,484.36
Over/(Under) Recovery	0.00	0.00	37,184.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	11,802,897.28	16,015,758.85	16,015,758.85
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	37,184.31
Total Projected Indirect 2026-2027 (Numerator)	11,802,897.28	16,015,758.85	15,978,574.54
Direct Costs	72,267,866.26	68,055,004.69	68,055,004.69
Rate for 2026-2027 **	16.33*	23.53*	23.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70010
Form R0418

*** Final ***

Grand Haven Area Public Schools
1415 S BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,139,879.47	9,026,876.88	9,026,876.88
2022-2023 Fixed Carry Forward	-145,248.09	-728,686.58	-728,712.33
Total Indirect Costs	2,285,127.56	9,755,563.46	9,755,589.21
2022-2023 Direct Costs	83,114,452.95	76,033,680.23	76,033,680.23
2024-2025 Rate	2.75*	12.83*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	90,969,059.95	83,578,923.27	83,578,923.27
Indirect costs based on rate ** multiplied by actual direct costs	2,501,649.15	10,723,175.86	10,723,175.86
2024-2025 Actual Indirect Costs	2,720,195.15	10,034,775.20	10,034,775.20
2022-2023 Fixed Carry Forward	-145,248.09	-728,686.58	-728,712.33
Total Indirect Costs	2,865,443.24	10,763,461.78	10,763,487.53
Over/(Under) Recovery	-363,794.09	-40,285.92	-40,311.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,720,195.15	10,034,775.20	10,034,775.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-363,794.09	-40,285.92	-40,311.67
Total Projected Indirect 2026-2027 (Numerator)	3,083,989.24	10,075,061.12	10,075,086.87
Direct Costs	90,969,059.95	83,578,923.27	83,578,923.27
Rate for 2026-2027 **	3.39*	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 2026-2027 Indirect Cost Rates
School District 70020
Form R0418

*** Final ***

Holland City School District
320 W 24TH ST
HOLLAND, MI 49423

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,103,618.12	5,320,422.16	5,320,422.16
2022-2023 Fixed Carry Forward	246,355.42	341,223.68	339,303.46
Total Indirect Costs	857,262.70	4,979,198.48	4,981,118.70
2022-2023 Direct Costs	49,320,628.89	44,925,694.06	44,925,694.06
2024-2025 Rate	1.74*	11.08*	11.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	61,585,569.05	56,515,235.34	56,515,235.34
Indirect costs based on rate ** multiplied by actual direct costs	1,071,588.90	6,261,888.08	6,267,539.60
2024-2025 Actual Indirect Costs	1,943,698.71	6,796,739.42	6,796,739.42
2022-2023 Fixed Carry Forward	246,355.42	341,223.68	339,303.46
Total Indirect Costs	1,697,343.29	6,455,515.74	6,457,435.96
Over/(Under) Recovery	-625,754.39	-193,627.66	-189,896.36

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,943,698.71	6,796,739.42	6,796,739.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-625,754.39	-193,627.66	-189,896.36
Total Projected Indirect 2026-2027 (Numerator)	2,569,453.10	6,990,367.08	6,986,635.78
Direct Costs	61,585,569.05	56,515,235.34	56,515,235.34
Rate for 2026-2027 **	4.17*	12.37*	12.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70040
Form R0418

*** Final ***

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	632,924.99	4,534,595.23	4,534,595.23
2022-2023 Fixed Carry Forward	214,108.90	-258,501.14	-260,395.51
Total Indirect Costs	418,816.09	4,793,096.37	4,794,990.74
2022-2023 Direct Costs	35,247,445.93	31,182,047.69	31,182,047.69
2024-2025 Rate	1.19*	15.37*	15.38**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	42,139,668.54	37,560,190.70	37,560,190.70
Indirect costs based on rate ** multiplied by actual direct costs	501,462.06	5,634,028.61	5,776,757.33
2024-2025 Actual Indirect Costs	1,188,591.35	5,768,069.19	5,768,069.19
2022-2023 Fixed Carry Forward	214,108.90	-258,501.14	-260,395.51
Total Indirect Costs	974,482.45	6,026,570.33	6,028,464.70
Over/(Under) Recovery	-473,020.39	0.00	-251,707.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,188,591.35	5,768,069.19	5,768,069.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-473,020.39	0.00	-251,707.37
Total Projected Indirect 2026-2027 (Numerator)	1,661,611.74	5,768,069.19	6,019,776.56
Direct Costs	42,139,668.54	37,560,190.70	37,560,190.70
Rate for 2026-2027 **	3.94*	15.36*	16.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70070
Form R0418

*** Final ***

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,399,167.80	8,931,348.52	8,931,348.52
2022-2023 Fixed Carry Forward	49,968.02	-124,992.19	-131,857.56
Total Indirect Costs	1,349,199.78	9,056,340.71	9,063,206.08
2022-2023 Direct Costs	88,660,588.77	80,823,905.29	80,823,905.29
2024-2025 Rate	1.52*	11.21*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	107,661,278.07	97,714,634.24	97,714,634.24
Indirect costs based on rate ** multiplied by actual direct costs	1,636,451.43	10,953,810.50	10,953,810.50
2024-2025 Actual Indirect Costs	1,716,762.73	11,322,501.20	11,322,501.20
2022-2023 Fixed Carry Forward	49,968.02	-124,992.19	-131,857.56
Total Indirect Costs	1,666,794.71	11,447,493.39	11,454,358.76
Over/(Under) Recovery	-30,343.28	-493,682.89	-500,548.26

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,716,762.73	11,322,501.20	11,322,501.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-30,343.28	-493,682.89	-500,548.26
Total Projected Indirect 2026-2027 (Numerator)	1,747,106.01	11,816,184.09	11,823,049.46
Direct Costs	107,661,278.07	97,714,634.24	97,714,634.24
Rate for 2026-2027 **	1.62*	12.09*	12.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70120
Form R0418

*** Final ***

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	957,602.67	3,668,538.82	3,668,538.82
2022-2023 Fixed Carry Forward	183,215.05	260,314.05	258,851.90
Total Indirect Costs	774,387.62	3,408,224.77	3,409,686.92
2022-2023 Direct Costs	32,464,035.88	29,862,109.38	29,862,109.38
2024-2025 Rate	2.39*	11.41*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	37,163,650.95	34,191,455.26	34,191,455.26
Indirect costs based on rate ** multiplied by actual direct costs	888,211.26	3,901,245.05	3,904,664.19
2024-2025 Actual Indirect Costs	1,276,588.01	4,335,051.89	4,335,051.89
2022-2023 Fixed Carry Forward	183,215.05	260,314.05	258,851.90
Total Indirect Costs	1,093,372.96	4,074,737.84	4,076,199.99
Over/(Under) Recovery	-205,161.70	-173,492.79	-171,535.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,276,588.01	4,335,051.89	4,335,051.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-205,161.70	-173,492.79	-171,535.80
Total Projected Indirect 2026-2027 (Numerator)	1,481,749.71	4,508,544.68	4,506,587.69
Direct Costs	37,163,650.95	34,191,455.26	34,191,455.26
Rate for 2026-2027 **	3.99*	13.19*	13.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70175
Form R0418

*** Final ***

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,940,258.67	7,560,217.47	7,560,217.47
2022-2023 Fixed Carry Forward	-423,074.53	-1,619,272.92	-1,619,272.92
Total Indirect Costs	2,363,333.20	9,179,490.39	9,179,490.39
2022-2023 Direct Costs	74,529,779.87	68,669,588.07	68,669,588.07
2024-2025 Rate	3.17*	13.37*	13.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	85,857,089.21	79,591,806.42	79,591,806.42
Indirect costs based on rate ** multiplied by actual direct costs	2,721,669.73	10,641,424.52	10,641,424.52
2024-2025 Actual Indirect Costs	2,094,125.01	8,104,563.80	8,104,563.80
2022-2023 Fixed Carry Forward	-423,074.53	-1,619,272.92	-1,619,272.92
Total Indirect Costs	2,517,199.54	9,723,836.72	9,723,836.72
Over/(Under) Recovery	204,470.19	917,587.80	917,587.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,094,125.01	8,104,563.80	8,104,563.80
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	204,470.19	917,587.80	917,587.80
Total Projected Indirect 2026-2027 (Numerator)	1,889,654.82	7,186,976.00	7,186,976.00
Direct Costs	85,857,089.21	79,591,806.42	79,591,806.42
Rate for 2026-2027 **	2.20*	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 2026-2027 Indirect Cost Rates
School District 70190
Form R0418

*** Final ***

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,508,986.36	10,589,575.81	10,589,575.81
2022-2023 Fixed Carry Forward	170,571.25	-12,243.16	-10,466.65
Total Indirect Costs	2,338,415.11	10,601,818.97	10,600,042.46
2022-2023 Direct Costs	91,926,855.39	83,563,931.94	83,563,931.94
2024-2025 Rate	2.54*	12.69*	12.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	103,292,156.57	93,358,239.50	93,358,239.50
Indirect costs based on rate ** multiplied by actual direct costs	2,623,620.78	11,847,160.59	11,837,824.77
2024-2025 Actual Indirect Costs	2,975,426.71	12,591,198.78	12,591,198.78
2022-2023 Fixed Carry Forward	170,571.25	-12,243.16	-10,466.65
Total Indirect Costs	2,804,855.46	12,603,441.94	12,601,665.43
Over/(Under) Recovery	-181,234.68	-756,281.35	-763,840.66

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,975,426.71	12,591,198.78	12,591,198.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-181,234.68	-756,281.35	-763,840.66
Total Projected Indirect 2026-2027 (Numerator)	3,156,661.39	13,347,480.13	13,355,039.44
Direct Costs	103,292,156.57	93,358,239.50	93,358,239.50
Rate for 2026-2027 **	3.06*	14.30*	14.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70300
Form R0418

*** Final ***

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	869,356.53	3,597,646.76	3,597,646.76
2022-2023 Fixed Carry Forward	-48,051.32	-7,202.28	-7,068.07
Total Indirect Costs	917,407.85	3,604,849.04	3,604,714.83
2022-2023 Direct Costs	32,026,126.60	30,255,875.55	30,255,875.55
2024-2025 Rate	2.86*	11.91*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	36,119,476.98	33,619,692.44	33,619,692.44
Indirect costs based on rate ** multiplied by actual direct costs	1,033,017.04	4,004,105.37	4,004,105.37
2024-2025 Actual Indirect Costs	945,648.96	4,421,134.03	4,421,134.03
2022-2023 Fixed Carry Forward	-48,051.32	-7,202.28	-7,068.07
Total Indirect Costs	993,700.28	4,428,336.31	4,428,202.10
Over/(Under) Recovery	39,316.76	-424,230.94	-424,096.73

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	945,648.96	4,421,134.03	4,421,134.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	39,316.76	-424,230.94	-424,096.73
Total Projected Indirect 2026-2027 (Numerator)	906,332.20	4,845,364.97	4,845,230.76
Direct Costs	36,119,476.98	33,619,692.44	33,619,692.44
Rate for 2026-2027 **	2.51*	14.41*	14.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70350
Form R0418

*** Final ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,855,553.44	8,982,779.51	8,982,779.51
2022-2023 Fixed Carry Forward	222,717.32	-11,619.10	-6,690.74
Total Indirect Costs	1,632,836.12	8,994,398.61	8,989,470.25
2022-2023 Direct Costs	88,062,184.19	80,856,455.12	80,856,455.12
2024-2025 Rate	1.85*	11.12*	11.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	97,831,822.50	89,993,941.64	89,993,941.64
Indirect costs based on rate ** multiplied by actual direct costs	1,809,888.72	10,007,326.31	10,007,326.31
2024-2025 Actual Indirect Costs	2,635,961.75	10,206,454.61	10,206,454.61
2022-2023 Fixed Carry Forward	222,717.32	-11,619.10	-6,690.74
Total Indirect Costs	2,413,244.43	10,218,073.71	10,213,145.35
Over/(Under) Recovery	-603,355.71	-210,747.40	-205,819.04

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,635,961.75	10,206,454.61	10,206,454.61
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-603,355.71	-210,747.40	-205,819.04
Total Projected Indirect 2026-2027 (Numerator)	3,239,317.46	10,417,202.01	10,412,273.65
Direct Costs	97,831,822.50	89,993,941.64	89,993,941.64
Rate for 2026-2027 **	3.31*	11.58*	11.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70901
Form R0418

*** Final ***

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	52,174.00	208,606.00	208,606.00
2022-2023 Fixed Carry Forward	1,212.69	-7,942.46	-7,408.23
Total Indirect Costs	50,961.31	216,548.46	216,014.23
2022-2023 Direct Costs	2,117,807.00	1,961,375.00	1,961,375.00
2024-2025 Rate	2.41*	11.04*	11.01**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,359,510.94	2,163,223.19	2,163,223.19
Indirect costs based on rate ** multiplied by actual direct costs	56,864.21	238,819.84	238,170.87
2024-2025 Actual Indirect Costs	54,793.95	251,081.70	251,081.70
2022-2023 Fixed Carry Forward	1,212.69	-7,942.46	-7,408.23
Total Indirect Costs	53,581.26	259,024.16	258,489.93
Over/(Under) Recovery	3,282.95	-20,204.32	-20,319.06

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	54,793.95	251,081.70	251,081.70
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	3,282.95	-20,204.32	-20,319.06
Total Projected Indirect 2026-2027 (Numerator)	51,511.00	271,286.02	271,400.76
Direct Costs	2,359,510.94	2,163,223.19	2,163,223.19
Rate for 2026-2027 **	2.18*	12.54*	12.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70902
Form R0418

*** Final ***

West Michigan Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	151,810.00	466,557.00	466,557.00
2022-2023 Fixed Carry Forward	-74,171.17	-10,097.79	-10,097.79
Total Indirect Costs	225,981.17	476,654.79	476,654.79
2022-2023 Direct Costs	4,904,626.00	4,589,879.00	4,589,879.00
2024-2025 Rate	4.61*	10.38*	10.38**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,648,423.00	4,297,168.00	4,297,168.00
Indirect costs based on rate ** multiplied by actual direct costs	214,292.30	446,046.04	446,046.04
2024-2025 Actual Indirect Costs	147,942.00	499,197.00	499,197.00
2022-2023 Fixed Carry Forward	-74,171.17	-10,097.79	-10,097.79
Total Indirect Costs	222,113.17	509,294.79	509,294.79
Over/(Under) Recovery	-7,820.87	-63,248.75	-63,248.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	147,942.00	499,197.00	499,197.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,820.87	-63,248.75	-63,248.75
Total Projected Indirect 2026-2027 (Numerator)	155,762.87	562,445.75	562,445.75
Direct Costs	4,648,423.00	4,297,168.00	4,297,168.00
Rate for 2026-2027 **	3.35*	13.09*	13.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70904
Form R0418

*** Final ***

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	445,810.64	1,222,121.60	1,222,121.60
2022-2023 Fixed Carry Forward	-18,226.88	-95,306.16	-95,164.68
Total Indirect Costs	464,037.52	1,317,427.76	1,317,286.28
2022-2023 Direct Costs	10,289,198.61	9,512,887.65	9,512,887.65
2024-2025 Rate	4.51*	13.85*	13.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,513,676.49	10,439,829.59	10,439,829.59
Indirect costs based on rate ** multiplied by actual direct costs	519,266.81	1,445,916.40	1,445,916.40
2024-2025 Actual Indirect Costs	574,906.07	1,648,752.97	1,648,752.97
2022-2023 Fixed Carry Forward	-18,226.88	-95,306.16	-95,164.68
Total Indirect Costs	593,132.95	1,744,059.13	1,743,917.65
Over/(Under) Recovery	-73,866.14	-298,142.73	-298,001.25

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	574,906.07	1,648,752.97	1,648,752.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-73,866.14	-298,142.73	-298,001.25
Total Projected Indirect 2026-2027 (Numerator)	648,772.21	1,946,895.70	1,946,754.22
Direct Costs	11,513,676.49	10,439,829.59	10,439,829.59
Rate for 2026-2027 **	5.63*	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 2026-2027 Indirect Cost Rates
School District 70905
Form R0418

*** Final ***

Vanderbilt Charter Academy
301 W 16TH ST
HOLLAND, MI 49423

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	341,318.00	1,306,558.00	1,306,558.00
2022-2023 Fixed Carry Forward	-118,894.90	0.00	-65,889.92
Total Indirect Costs	460,212.90	1,306,558.00	1,372,447.92
2022-2023 Direct Costs	6,089,850.00	5,124,610.00	5,124,610.00
2024-2025 Rate	7.56*	25.50*	26.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,159,848.00	5,247,275.00	5,247,275.00
Indirect costs based on rate ** multiplied by actual direct costs	465,684.51	787,091.25	1,311,818.75
2024-2025 Actual Indirect Costs	271,848.00	1,184,421.00	1,184,421.00
2022-2023 Fixed Carry Forward	-118,894.90	0.00	-65,889.92
Total Indirect Costs	390,742.90	1,184,421.00	1,250,310.92
Over/(Under) Recovery	74,941.61	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	271,848.00	1,184,421.00	1,184,421.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	74,941.61	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	196,906.39	1,184,421.00	1,184,421.00
Direct Costs	6,159,848.00	5,247,275.00	5,247,275.00
Rate for 2026-2027 **	3.20*	22.57*	22.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70906
Form R0418

*** Final ***

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	317,955.00	1,521,012.00	1,521,012.00
2022-2023 Fixed Carry Forward	209,032.89	0.00	0.00
Total Indirect Costs	108,922.11	1,521,012.00	1,521,012.00
2022-2023 Direct Costs	7,079,661.00	5,876,604.00	5,876,604.00
2024-2025 Rate	1.54*	25.88*	25.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,489,058.00	6,288,617.00	6,288,617.00
Indirect costs based on rate ** multiplied by actual direct costs	115,331.49	943,292.55	1,572,154.25
2024-2025 Actual Indirect Costs	311,902.00	1,512,343.00	1,512,343.00
2022-2023 Fixed Carry Forward	209,032.89	0.00	0.00
Total Indirect Costs	102,869.11	1,512,343.00	1,512,343.00
Over/(Under) Recovery	12,462.38	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	311,902.00	1,512,343.00	1,512,343.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	12,462.38	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	299,439.62	1,512,343.00	1,512,343.00
Direct Costs	7,489,058.00	6,288,617.00	6,288,617.00
Rate for 2026-2027 **	4.00*	24.05*	24.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70908
Form R0418

*** Final ***

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	90,112.64	332,155.68	332,155.68
2022-2023 Fixed Carry Forward	-47,900.05	0.00	231,726.27
Total Indirect Costs	138,012.69	332,155.68	100,429.41
2022-2023 Direct Costs	2,838,059.46	2,596,016.42	2,596,016.42
2024-2025 Rate	4.86*	12.79*	3.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,330,523.06	3,051,199.50	3,051,199.50
Indirect costs based on rate ** multiplied by actual direct costs	161,863.42	390,248.42	118,081.42
2024-2025 Actual Indirect Costs	105,346.63	384,670.19	384,670.19
2022-2023 Fixed Carry Forward	-47,900.05	0.00	231,726.27
Total Indirect Costs	153,246.68	384,670.19	152,943.92
Over/(Under) Recovery	8,616.74	5,578.23	-34,862.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	105,346.63	384,670.19	384,670.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	8,616.74	5,578.23	-34,862.50
Total Projected Indirect 2026-2027 (Numerator)	96,729.89	379,091.96	419,532.69
Direct Costs	3,330,523.06	3,051,199.50	3,051,199.50
Rate for 2026-2027 **	2.90*	12.42*	13.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 70909
Form R0418

*** Final ***

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	175,662.71	310,913.63	310,913.63
2022-2023 Fixed Carry Forward	51,381.83	0.00	104,593.57
Total Indirect Costs	124,280.88	310,913.63	206,320.06
2022-2023 Direct Costs	2,943,229.61	2,807,978.69	2,807,978.69
2024-2025 Rate	4.22*	11.07*	7.35**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,849,177.83	2,688,602.18	2,688,602.18
Indirect costs based on rate ** multiplied by actual direct costs	120,235.30	297,628.26	197,612.26
2024-2025 Actual Indirect Costs	179,336.35	339,912.00	339,912.00
2022-2023 Fixed Carry Forward	51,381.83	0.00	104,593.57
Total Indirect Costs	127,954.52	339,912.00	235,318.43
Over/(Under) Recovery	-7,719.22	-42,283.74	-37,706.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	179,336.35	339,912.00	339,912.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,719.22	-42,283.74	-37,706.17
Total Projected Indirect 2026-2027 (Numerator)	187,055.57	382,195.74	377,618.17
Direct Costs	2,849,177.83	2,688,602.18	2,688,602.18
Rate for 2026-2027 **	6.57*	14.22*	14.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 71050
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*** Final ***

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	282,477.30	831,440.83	831,440.83
2022-2023 Fixed Carry Forward	13,101.43	100,226.69	100,385.95
Total Indirect Costs	269,375.87	731,214.14	731,054.88
2022-2023 Direct Costs	8,013,993.85	7,465,030.32	7,465,030.32
2024-2025 Rate	3.36*	9.80*	9.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,208,400.05	7,508,485.65	7,508,485.65
Indirect costs based on rate ** multiplied by actual direct costs	275,802.24	735,831.59	735,080.75
2024-2025 Actual Indirect Costs	308,309.51	1,008,223.91	1,008,223.91
2022-2023 Fixed Carry Forward	13,101.43	100,226.69	100,385.95
Total Indirect Costs	295,208.08	907,997.22	907,837.96
Over/(Under) Recovery	-19,405.84	-172,165.63	-172,757.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	308,309.51	1,008,223.91	1,008,223.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-19,405.84	-172,165.63	-172,757.21
Total Projected Indirect 2026-2027 (Numerator)	327,715.35	1,180,389.54	1,180,981.12
Direct Costs	8,208,400.05	7,508,485.65	7,508,485.65
Rate for 2026-2027 **	3.99*	15.72*	15.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 71060
Form R0418

*** Final ***

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	79,170.09	373,436.68	373,436.68
2022-2023 Fixed Carry Forward	21,169.33	-82,487.61	-82,616.09
Total Indirect Costs	58,000.76	455,924.29	456,052.77
2022-2023 Direct Costs	2,760,038.29	2,465,771.70	2,465,771.70
2024-2025 Rate	2.10*	18.49*	18.50**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,088,557.70	2,781,835.63	2,781,835.63
Indirect costs based on rate ** multiplied by actual direct costs	64,859.71	417,275.34	514,639.59
2024-2025 Actual Indirect Costs	111,777.93	418,500.00	418,500.00
2022-2023 Fixed Carry Forward	21,169.33	-82,487.61	-82,616.09
Total Indirect Costs	90,608.60	500,987.61	501,116.09
Over/(Under) Recovery	-25,748.89	0.00	13,523.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	111,777.93	418,500.00	418,500.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-25,748.89	0.00	13,523.50
Total Projected Indirect 2026-2027 (Numerator)	137,526.82	418,500.00	404,976.50
Direct Costs	3,088,557.70	2,781,835.63	2,781,835.63
Rate for 2026-2027 **	4.45*	15.04*	14.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 71080
Form R0418

*** Final ***

Rogers City Area Schools
1033 W HURON AVE STE B
ROGERS CITY, MI 49779

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	215,561.30	849,425.60	849,425.60
2022-2023 Fixed Carry Forward	-24,502.50	0.00	197,609.45
Total Indirect Costs	240,063.80	849,425.60	651,816.15
2022-2023 Direct Costs	6,071,082.90	5,437,218.60	5,437,218.60
2024-2025 Rate	3.95*	15.62*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,677,351.94	5,897,813.21	5,897,813.21
Indirect costs based on rate ** multiplied by actual direct costs	263,755.40	884,671.98	707,147.80
2024-2025 Actual Indirect Costs	344,826.80	1,124,365.53	1,124,365.53
2022-2023 Fixed Carry Forward	-24,502.50	0.00	197,609.45
Total Indirect Costs	369,329.30	1,124,365.53	926,756.08
Over/(Under) Recovery	-105,573.90	0.00	-219,608.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	344,826.80	1,124,365.53	1,124,365.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-105,573.90	0.00	-219,608.28
Total Projected Indirect 2026-2027 (Numerator)	450,400.70	1,124,365.53	1,343,973.81
Direct Costs	6,677,351.94	5,897,813.21	5,897,813.21
Rate for 2026-2027 **	6.75*	19.06*	22.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 71902
Form R0418

*** Final ***

Presque Isle Academy
P.O. Box 731
ONAWAY, MI 49765

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	12,949.45	39,218.34	39,218.34
2022-2023 Fixed Carry Forward	223.48	0.00	24,629.11
Total Indirect Costs	12,725.97	39,218.34	14,589.23
2022-2023 Direct Costs	370,035.76	343,766.87	343,766.87
2024-2025 Rate	3.44*	11.41*	4.24**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	296,058.21	268,919.42	268,919.42
Indirect costs based on rate ** multiplied by actual direct costs	10,184.40	30,683.71	11,402.18
2024-2025 Actual Indirect Costs	32,345.59	59,484.38	59,484.38
2022-2023 Fixed Carry Forward	223.48	0.00	24,629.11
Total Indirect Costs	32,122.11	59,484.38	34,855.27
Over/(Under) Recovery	-21,937.71	-28,800.67	-23,453.09

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	32,345.59	59,484.38	59,484.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-21,937.71	-28,800.67	-23,453.09
Total Projected Indirect 2026-2027 (Numerator)	54,283.30	88,285.05	82,937.47
Direct Costs	296,058.21	268,919.42	268,919.42
Rate for 2026-2027 **	18.34*	32.83*	30.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 72000
Form R0418

*** Final ***

C.O.O.R. ISD
11051 N CUT RD
ROSCOMMON, MI 48653

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	469,055.21	878,216.96	878,216.96
2022-2023 Fixed Carry Forward	-194,103.79	-391,355.44	-391,355.44
Total Indirect Costs	663,159.00	1,269,572.40	1,269,572.40
2022-2023 Direct Costs	11,085,949.43	10,676,787.68	10,676,787.68
2024-2025 Rate	5.98*	11.89*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,459,090.53	11,998,442.83	11,998,442.83
Indirect costs based on rate ** multiplied by actual direct costs	745,053.61	1,426,614.85	1,426,614.85
2024-2025 Actual Indirect Costs	670,289.46	1,130,937.16	1,130,937.16
2022-2023 Fixed Carry Forward	-194,103.79	-391,355.44	-391,355.44
Total Indirect Costs	864,393.25	1,522,292.60	1,522,292.60
Over/(Under) Recovery	-119,339.64	-95,677.75	-95,677.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	670,289.46	1,130,937.16	1,130,937.16
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-119,339.64	-95,677.75	-95,677.75
Total Projected Indirect 2026-2027 (Numerator)	789,629.10	1,226,614.91	1,226,614.91
Direct Costs	12,459,090.53	11,998,442.83	11,998,442.83
Rate for 2026-2027 **	6.34*	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 2026-2027 Indirect Cost Rates
School District 72010
Form R0418

*** Final ***

Roscommon Area Public Schools
299 W. Sunset
Roscommon, MI 48653

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	474,675.22	2,116,239.05	2,116,239.05
2022-2023 Fixed Carry Forward	30,040.47	-426,654.64	-425,922.27
Total Indirect Costs	444,634.75	2,542,893.69	2,542,161.32
2022-2023 Direct Costs	13,042,847.37	11,401,283.54	11,401,283.54
2024-2025 Rate	3.41*	22.30*	22.30**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,494,327.36	13,026,001.75	13,026,001.75
Indirect costs based on rate ** multiplied by actual direct costs	494,256.56	1,953,900.26	2,904,798.39
2024-2025 Actual Indirect Costs	701,591.50	2,169,917.11	2,169,917.11
2022-2023 Fixed Carry Forward	30,040.47	-426,654.64	-425,922.27
Total Indirect Costs	671,551.03	2,596,571.75	2,595,839.38
Over/(Under) Recovery	-177,294.47	0.00	308,959.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	701,591.50	2,169,917.11	2,169,917.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-177,294.47	0.00	308,959.01
Total Projected Indirect 2026-2027 (Numerator)	878,885.97	2,169,917.11	1,860,958.10
Direct Costs	14,494,327.36	13,026,001.75	13,026,001.75
Rate for 2026-2027 **	6.06*	16.66*	14.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 72020
Form R0418

*** Final ***

Houghton Lake Community Schools
4433 W HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	585,515.08	1,516,805.81	1,516,805.81
2022-2023 Fixed Carry Forward	59,439.02	255,110.21	254,996.16
Total Indirect Costs	526,076.06	1,261,695.60	1,261,809.65
2022-2023 Direct Costs	14,688,390.49	13,757,099.76	13,757,099.76
2024-2025 Rate	3.58*	9.17*	9.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,765,447.20	14,184,599.38	14,184,599.38
Indirect costs based on rate ** multiplied by actual direct costs	564,403.01	1,300,727.76	1,300,727.76
2024-2025 Actual Indirect Costs	729,819.57	2,310,667.39	2,310,667.39
2022-2023 Fixed Carry Forward	59,439.02	255,110.21	254,996.16
Total Indirect Costs	670,380.55	2,055,557.18	2,055,671.23
Over/(Under) Recovery	-105,977.54	-754,829.42	-754,943.47

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	729,819.57	2,310,667.39	2,310,667.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-105,977.54	-754,829.42	-754,943.47
Total Projected Indirect 2026-2027 (Numerator)	835,797.11	3,065,496.81	3,065,610.86
Direct Costs	15,765,447.20	14,184,599.38	14,184,599.38
Rate for 2026-2027 **	5.30*	21.61*	21.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 72901
Form R0418

*** Final ***

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	38,714.67	907,655.28	907,655.28
2022-2023 Fixed Carry Forward	165,332.70	188,385.83	192,331.48
Total Indirect Costs	-126,618.03	719,269.45	715,323.80
2022-2023 Direct Costs	10,084,833.75	9,215,893.14	9,215,893.14
2024-2025 Rate	0.00*	7.80*	7.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,964,183.13	9,193,199.24	9,193,199.24
Indirect costs based on rate ** multiplied by actual direct costs	0.00	717,069.54	713,392.26
2024-2025 Actual Indirect Costs	21,820.00	792,803.89	792,803.89
2022-2023 Fixed Carry Forward	165,332.70	188,385.83	192,331.48
Total Indirect Costs	-143,512.70	604,418.06	600,472.41
Over/(Under) Recovery	0.00	112,651.48	112,919.85

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	21,820.00	792,803.89	792,803.89
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	112,651.48	112,919.85
Total Projected Indirect 2026-2027 (Numerator)	21,820.00	680,152.41	679,884.04
Direct Costs	9,964,183.13	9,193,199.24	9,193,199.24
Rate for 2026-2027 **	0.22*	7.40*	7.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73000
Form R0418

*** Final ***

Saginaw ISD
3933 BARNARD RD
Saginaw, MI 48603

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,592,433.82	7,913,746.23	7,913,746.23
2022-2023 Fixed Carry Forward	397,027.21	-78,387.59	-78,387.59
Total Indirect Costs	4,195,406.61	7,992,133.82	7,992,133.82
2022-2023 Direct Costs	68,618,484.60	65,297,172.19	65,297,172.19
2024-2025 Rate	6.11*	12.24*	12.24**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	75,200,180.07	67,129,786.92	67,129,786.92
Indirect costs based on rate ** multiplied by actual direct costs	4,594,731.00	8,216,685.92	8,216,685.92
2024-2025 Actual Indirect Costs	5,188,498.02	13,258,891.17	13,258,891.17
2022-2023 Fixed Carry Forward	397,027.21	-78,387.59	-78,387.59
Total Indirect Costs	4,791,470.81	13,337,278.76	13,337,278.76
Over/(Under) Recovery	-196,739.81	-5,120,592.84	-5,120,592.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	5,188,498.02	13,258,891.17	13,258,891.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-196,739.81	-5,120,592.84	-5,120,592.84
Total Projected Indirect 2026-2027 (Numerator)	5,385,237.83	18,379,484.01	18,379,484.01
Direct Costs	75,200,180.07	67,129,786.92	67,129,786.92
Rate for 2026-2027 **	7.16*	27.38*	27.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73010
Form R0418

*** Final ***

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,255,070.77	11,933,392.61	11,933,392.61
2022-2023 Fixed Carry Forward	-342,284.64	0.00	-1,088,952.06
Total Indirect Costs	3,597,355.41	11,933,392.61	13,022,344.67
2022-2023 Direct Costs	74,191,581.53	69,607,464.79	69,607,464.79
2024-2025 Rate	4.85*	17.14*	18.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	100,665,945.50	91,667,644.95	91,667,644.95
Indirect costs based on rate ** multiplied by actual direct costs	4,882,298.36	13,750,146.74	17,151,016.37
2024-2025 Actual Indirect Costs	3,687,561.67	12,404,628.17	12,404,628.17
2022-2023 Fixed Carry Forward	-342,284.64	0.00	-1,088,952.06
Total Indirect Costs	4,029,846.31	12,404,628.17	13,493,580.23
Over/(Under) Recovery	852,452.05	0.00	3,657,436.14

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,687,561.67	12,404,628.17	12,404,628.17
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	852,452.05	0.00	3,657,436.14
Total Projected Indirect 2026-2027 (Numerator)	2,835,109.62	12,404,628.17	8,747,192.03
Direct Costs	100,665,945.50	91,667,644.95	91,667,644.95
Rate for 2026-2027 **	2.82*	13.53*	9.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73030
Form R0418

*** Final ***

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	795,622.75	2,871,626.34	2,871,626.34
2022-2023 Fixed Carry Forward	103,472.73	-226,454.58	-224,647.28
Total Indirect Costs	692,150.02	3,098,080.92	3,096,273.62
2022-2023 Direct Costs	28,032,687.11	25,956,683.52	25,956,683.52
2024-2025 Rate	2.47*	11.94*	11.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	31,764,622.16	29,617,675.79	29,617,675.79
Indirect costs based on rate ** multiplied by actual direct costs	784,586.17	3,536,350.49	3,533,388.72
2024-2025 Actual Indirect Costs	815,430.63	2,962,377.00	2,962,377.00
2022-2023 Fixed Carry Forward	103,472.73	-226,454.58	-224,647.28
Total Indirect Costs	711,957.90	3,188,831.58	3,187,024.28
Over/(Under) Recovery	72,628.27	347,518.91	346,364.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	815,430.63	2,962,377.00	2,962,377.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	72,628.27	347,518.91	346,364.44
Total Projected Indirect 2026-2027 (Numerator)	742,802.36	2,614,858.09	2,616,012.56
Direct Costs	31,764,622.16	29,617,675.79	29,617,675.79
Rate for 2026-2027 **	2.34*	8.83*	8.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73040
Form R0418

*** Final ***

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,608,900.20	5,995,311.35	5,995,311.35
2022-2023 Fixed Carry Forward	-228,950.29	-1,115,648.12	-1,115,648.12
Total Indirect Costs	1,837,850.49	7,110,959.47	7,110,959.47
2022-2023 Direct Costs	56,129,948.92	51,560,430.30	51,560,430.30
2024-2025 Rate	3.27*	13.79*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	63,406,292.50	58,800,957.13	58,800,957.13
Indirect costs based on rate ** multiplied by actual direct costs	2,073,385.76	8,108,651.99	8,108,651.99
2024-2025 Actual Indirect Costs	1,776,278.51	6,168,621.60	6,168,621.60
2022-2023 Fixed Carry Forward	-228,950.29	-1,115,648.12	-1,115,648.12
Total Indirect Costs	2,005,228.80	7,284,269.72	7,284,269.72
Over/(Under) Recovery	68,156.96	824,382.27	824,382.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,776,278.51	6,168,621.60	6,168,621.60
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	68,156.96	824,382.27	824,382.27
Total Projected Indirect 2026-2027 (Numerator)	1,708,121.55	5,344,239.33	5,344,239.33
Direct Costs	63,406,292.50	58,800,957.13	58,800,957.13
Rate for 2026-2027 **	2.69*	9.09*	9.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73110
Form R0418

*** Final ***

Chesaning Union Schools
850 N 4TH ST
CHESANING, MI 48616

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	446,785.26	2,120,122.39	2,120,122.39
2022-2023 Fixed Carry Forward	-17,665.11	-113,023.94	-112,280.94
Total Indirect Costs	464,450.37	2,233,146.33	2,232,403.33
2022-2023 Direct Costs	17,429,963.50	15,756,626.37	15,756,626.37
2024-2025 Rate	2.66*	14.17*	14.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,965,502.27	17,260,738.54	17,260,738.54
Indirect costs based on rate ** multiplied by actual direct costs	504,482.36	2,445,846.65	2,445,846.65
2024-2025 Actual Indirect Costs	473,674.46	2,178,438.19	2,178,438.19
2022-2023 Fixed Carry Forward	-17,665.11	-113,023.94	-112,280.94
Total Indirect Costs	491,339.57	2,291,462.13	2,290,719.13
Over/(Under) Recovery	13,142.79	154,384.52	155,127.52

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	473,674.46	2,178,438.19	2,178,438.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	13,142.79	154,384.52	155,127.52
Total Projected Indirect 2026-2027 (Numerator)	460,531.67	2,024,053.67	2,023,310.67
Direct Costs	18,965,502.27	17,260,738.54	17,260,738.54
Rate for 2026-2027 **	2.43*	11.73*	11.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73170
Form R0418

*** Final ***

Birch Run Area Schools
12450 CHURCH ST STE 2
BIRCH RUN, MI 48415

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	411,376.61	2,023,333.16	2,023,333.16
2022-2023 Fixed Carry Forward	270,330.77	403,900.79	402,062.22
Total Indirect Costs	141,045.84	1,619,432.37	1,621,270.94
2022-2023 Direct Costs	22,549,682.63	20,937,726.08	20,937,726.08
2024-2025 Rate	0.63*	7.73*	7.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,083,836.14	21,774,900.35	21,774,900.35
Indirect costs based on rate ** multiplied by actual direct costs	151,728.17	1,683,199.80	1,685,377.29
2024-2025 Actual Indirect Costs	669,333.30	2,978,269.09	2,978,269.09
2022-2023 Fixed Carry Forward	270,330.77	403,900.79	402,062.22
Total Indirect Costs	399,002.53	2,574,368.30	2,576,206.87
Over/(Under) Recovery	-247,274.36	-891,168.50	-890,829.58

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	669,333.30	2,978,269.09	2,978,269.09
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-247,274.36	-891,168.50	-890,829.58
Total Projected Indirect 2026-2027 (Numerator)	916,607.66	3,869,437.59	3,869,098.67
Direct Costs	24,083,836.14	21,774,900.35	21,774,900.35
Rate for 2026-2027 **	3.81*	17.77*	17.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73180
Form R0418

*** Final ***

Bridgeport-Spaulding Community School District
4691 BEARCAT BLVD
BRIDGEPORT, MI 48722

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	782,006.08	3,818,643.89	3,818,643.89
2022-2023 Fixed Carry Forward	1,049,670.60	0.00	0.00
Total Indirect Costs	-267,664.52	3,818,643.89	3,818,643.89
2022-2023 Direct Costs	19,899,412.03	16,862,774.22	16,862,774.22
2024-2025 Rate	0.00*	22.65*	22.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,294,130.19	17,699,648.96	17,699,648.96
Indirect costs based on rate ** multiplied by actual direct costs	0.00	2,654,947.34	4,008,970.49
2024-2025 Actual Indirect Costs	805,635.19	4,400,116.42	4,400,116.42
2022-2023 Fixed Carry Forward	1,049,670.60	0.00	0.00
Total Indirect Costs	-244,035.41	4,400,116.42	4,400,116.42
Over/(Under) Recovery	0.00	0.00	-391,145.93

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	805,635.19	4,400,116.42	4,400,116.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-391,145.93
Total Projected Indirect 2026-2027 (Numerator)	805,635.19	4,400,116.42	4,791,262.35
Direct Costs	21,294,130.19	17,699,648.96	17,699,648.96
Rate for 2026-2027 **	3.78*	24.86*	27.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73190
Form R0418

*** Final ***

Frankenmuth School District
525 E GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,056,088.61	3,257,895.61	3,257,895.61
2022-2023 Fixed Carry Forward	-284,110.27	0.00	-838,483.95
Total Indirect Costs	1,340,198.88	3,257,895.61	4,096,379.56
2022-2023 Direct Costs	16,683,730.38	14,481,923.38	14,481,923.38
2024-2025 Rate	8.03*	22.50*	28.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,790,693.48	15,573,625.74	15,573,625.74
Indirect costs based on rate ** multiplied by actual direct costs	1,428,592.69	2,336,043.86	3,893,406.44
2024-2025 Actual Indirect Costs	990,686.23	3,207,753.97	3,207,753.97
2022-2023 Fixed Carry Forward	-284,110.27	0.00	-838,483.95
Total Indirect Costs	1,274,796.50	3,207,753.97	4,046,237.92
Over/(Under) Recovery	153,796.19	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	990,686.23	3,207,753.97	3,207,753.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	153,796.19	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	836,890.04	3,207,753.97	3,207,753.97
Direct Costs	17,790,693.48	15,573,625.74	15,573,625.74
Rate for 2026-2027 **	4.70*	20.60*	20.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73200
Form R0418

*** Final ***

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	697,846.92	2,577,433.38	2,577,433.38
2022-2023 Fixed Carry Forward	204,683.46	101,053.03	100,389.41
Total Indirect Costs	493,163.46	2,476,380.35	2,477,043.97
2022-2023 Direct Costs	22,605,899.77	20,726,313.31	20,726,313.31
2024-2025 Rate	2.18*	11.95*	11.95**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,217,603.60	23,145,580.30	23,145,580.30
Indirect costs based on rate ** multiplied by actual direct costs	549,743.76	2,765,896.85	2,765,896.85
2024-2025 Actual Indirect Costs	668,232.98	2,740,256.28	2,740,256.28
2022-2023 Fixed Carry Forward	204,683.46	101,053.03	100,389.41
Total Indirect Costs	463,549.52	2,639,203.25	2,639,866.87
Over/(Under) Recovery	86,194.24	126,693.60	126,029.98

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	668,232.98	2,740,256.28	2,740,256.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	86,194.24	126,693.60	126,029.98
Total Projected Indirect 2026-2027 (Numerator)	582,038.74	2,613,562.68	2,614,226.30
Direct Costs	25,217,603.60	23,145,580.30	23,145,580.30
Rate for 2026-2027 **	2.31*	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 2026-2027 Indirect Cost Rates
School District 73210
Form R0418

*** Final ***

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	608,549.28	2,175,637.85	2,175,637.85
2022-2023 Fixed Carry Forward	-47,747.81	-313,730.27	-337,626.28
Total Indirect Costs	656,297.09	2,489,368.12	2,513,264.13
2022-2023 Direct Costs	14,071,504.84	12,504,416.27	12,504,416.27
2024-2025 Rate	4.66*	19.91*	20.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,974,958.01	14,019,282.43	14,019,282.43
Indirect costs based on rate ** multiplied by actual direct costs	744,433.04	2,102,892.36	2,817,875.77
2024-2025 Actual Indirect Costs	920,725.13	2,876,400.71	2,876,400.71
2022-2023 Fixed Carry Forward	-47,747.81	-313,730.27	-337,626.28
Total Indirect Costs	968,472.94	3,190,130.98	3,214,026.99
Over/(Under) Recovery	-224,039.90	0.00	-396,151.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	920,725.13	2,876,400.71	2,876,400.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-224,039.90	0.00	-396,151.22
Total Projected Indirect 2026-2027 (Numerator)	1,144,765.03	2,876,400.71	3,272,551.93
Direct Costs	15,974,958.01	14,019,282.43	14,019,282.43
Rate for 2026-2027 **	7.17*	20.52*	23.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73230
Form R0418

*** Final ***

Merrill Community Schools
755 W ALICE ST
MERRILL, MI 48637

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	163,580.70	910,281.29	910,281.29
2022-2023 Fixed Carry Forward	43,613.11	97,350.92	98,213.80
Total Indirect Costs	119,967.59	812,930.37	812,067.49
2022-2023 Direct Costs	7,600,499.00	6,853,798.41	6,853,798.41
2024-2025 Rate	1.58*	11.86*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,001,804.05	7,151,172.45	7,151,172.45
Indirect costs based on rate ** multiplied by actual direct costs	126,428.50	848,129.05	847,413.94
2024-2025 Actual Indirect Costs	190,504.71	1,041,136.31	1,041,136.31
2022-2023 Fixed Carry Forward	43,613.11	97,350.92	98,213.80
Total Indirect Costs	146,891.60	943,785.39	942,922.51
Over/(Under) Recovery	-20,463.10	-95,656.34	-95,508.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	190,504.71	1,041,136.31	1,041,136.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-20,463.10	-95,656.34	-95,508.57
Total Projected Indirect 2026-2027 (Numerator)	210,967.81	1,136,792.65	1,136,644.88
Direct Costs	8,001,804.05	7,151,172.45	7,151,172.45
Rate for 2026-2027 **	2.64*	15.90*	15.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73240
Form R0418

*** Final ***

St. Charles Community Schools
891 W WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	374,663.99	1,214,314.59	1,214,314.59
2022-2023 Fixed Carry Forward	44,022.78	-193,815.97	-193,815.97
Total Indirect Costs	330,641.21	1,408,130.56	1,408,130.56
2022-2023 Direct Costs	9,159,473.86	8,319,823.26	8,319,823.26
2024-2025 Rate	3.61*	16.93*	16.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,183,108.82	9,282,002.63	9,282,002.63
Indirect costs based on rate ** multiplied by actual direct costs	367,610.23	1,392,300.39	1,571,443.05
2024-2025 Actual Indirect Costs	446,341.52	1,347,447.71	1,347,447.71
2022-2023 Fixed Carry Forward	44,022.78	-193,815.97	-193,815.97
Total Indirect Costs	402,318.74	1,541,263.68	1,541,263.68
Over/(Under) Recovery	-34,708.51	0.00	30,179.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	446,341.52	1,347,447.71	1,347,447.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-34,708.51	0.00	30,179.37
Total Projected Indirect 2026-2027 (Numerator)	481,050.03	1,347,447.71	1,317,268.34
Direct Costs	10,183,108.82	9,282,002.63	9,282,002.63
Rate for 2026-2027 **	4.72*	14.52*	14.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73255
Form R0418

*** Final ***

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	732,569.82	2,703,435.54	2,703,435.54
2022-2023 Fixed Carry Forward	-88,112.23	-313,305.54	-314,487.78
Total Indirect Costs	820,682.05	3,016,741.08	3,017,923.32
2022-2023 Direct Costs	20,592,975.65	18,622,109.93	18,622,109.93
2024-2025 Rate	3.99*	16.20*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	23,822,172.86	21,527,014.92	21,527,014.92
Indirect costs based on rate ** multiplied by actual direct costs	950,504.70	3,229,052.24	3,489,529.12
2024-2025 Actual Indirect Costs	759,224.14	3,054,382.08	3,054,382.08
2022-2023 Fixed Carry Forward	-88,112.23	-313,305.54	-314,487.78
Total Indirect Costs	847,336.37	3,367,687.62	3,368,869.86
Over/(Under) Recovery	103,168.33	0.00	120,659.26

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	759,224.14	3,054,382.08	3,054,382.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	103,168.33	0.00	120,659.26
Total Projected Indirect 2026-2027 (Numerator)	656,055.81	3,054,382.08	2,933,722.82
Direct Costs	23,822,172.86	21,527,014.92	21,527,014.92
Rate for 2026-2027 **	2.75*	14.19*	13.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73900
Form R0418

*** Final ***

Saginaw Covenant Academy
508 S WASHINGTON AVE
SAGINAW, MI 48607

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	14,924.58	77,476.70	77,476.70
2022-2023 Fixed Carry Forward	26,787.79	59,760.67	59,760.67
Total Indirect Costs	-11,863.21	17,716.03	17,716.03
2022-2023 Direct Costs	1,119,850.82	1,057,298.70	1,057,298.70
2024-2025 Rate	0.00*	1.68*	1.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,830,274.00	1,672,654.00	1,672,654.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	28,100.59	28,100.59
2024-2025 Actual Indirect Costs	59,933.00	217,553.00	217,553.00
2022-2023 Fixed Carry Forward	26,787.79	59,760.67	59,760.67
Total Indirect Costs	33,145.21	157,792.33	157,792.33
Over/(Under) Recovery	5,122.28	-129,691.74	-129,691.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	59,933.00	217,553.00	217,553.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,122.28	-129,691.74	-129,691.74
Total Projected Indirect 2026-2027 (Numerator)	54,810.72	347,244.74	347,244.74
Direct Costs	1,830,274.00	1,672,654.00	1,672,654.00
Rate for 2026-2027 **	2.99*	20.76*	20.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73908
Form R0418

*** Final ***

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	140,645.33	460,221.46	460,221.46
2022-2023 Fixed Carry Forward	9,422.81	22,733.87	12,566.01
Total Indirect Costs	131,222.52	437,487.59	447,655.45
2022-2023 Direct Costs	3,701,616.25	3,382,040.12	3,382,040.12
2024-2025 Rate	3.55*	12.94*	13.24**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,750,823.15	4,343,248.73	4,343,248.73
Indirect costs based on rate ** multiplied by actual direct costs	168,654.22	562,016.39	575,046.13
2024-2025 Actual Indirect Costs	159,129.92	566,704.34	566,704.34
2022-2023 Fixed Carry Forward	9,422.81	22,733.87	12,566.01
Total Indirect Costs	149,707.11	543,970.47	554,138.33
Over/(Under) Recovery	18,947.11	18,045.92	20,907.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	159,129.92	566,704.34	566,704.34
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	18,947.11	18,045.92	20,907.80
Total Projected Indirect 2026-2027 (Numerator)	140,182.81	548,658.42	545,796.54
Direct Costs	4,750,823.15	4,343,248.73	4,343,248.73
Rate for 2026-2027 **	2.95*	12.63*	12.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73909
Form R0418

*** Final ***

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	399,011.68	740,405.51	740,405.51
2022-2023 Fixed Carry Forward	-58,818.89	0.00	336,211.01
Total Indirect Costs	457,830.57	740,405.51	404,194.50
2022-2023 Direct Costs	5,881,460.72	5,540,066.89	5,540,066.89
2024-2025 Rate	7.78*	13.36*	7.30**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,187,532.68	5,843,551.24	5,843,551.24
Indirect costs based on rate ** multiplied by actual direct costs	481,390.04	780,698.45	426,579.24
2024-2025 Actual Indirect Costs	404,425.03	748,406.47	748,406.47
2022-2023 Fixed Carry Forward	-58,818.89	0.00	336,211.01
Total Indirect Costs	463,243.92	748,406.47	412,195.46
Over/(Under) Recovery	18,146.12	32,291.98	14,383.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	404,425.03	748,406.47	748,406.47
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	18,146.12	32,291.98	14,383.78
Total Projected Indirect 2026-2027 (Numerator)	386,278.91	716,114.49	734,022.69
Direct Costs	6,187,532.68	5,843,551.24	5,843,551.24
Rate for 2026-2027 **	6.24*	12.25*	12.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 73910
Form R0418

*** Final ***

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	244,485.00	1,486,030.00	1,486,030.00
2022-2023 Fixed Carry Forward	-34,494.83	0.00	65,437.17
Total Indirect Costs	278,979.83	1,486,030.00	1,420,592.83
2022-2023 Direct Costs	7,602,624.00	6,361,079.00	6,361,079.00
2024-2025 Rate	3.67*	23.36*	22.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,188,858.00	6,889,435.00	6,889,435.00
Indirect costs based on rate ** multiplied by actual direct costs	300,531.09	1,033,415.25	1,538,410.84
2024-2025 Actual Indirect Costs	360,328.00	1,659,751.00	1,659,751.00
2022-2023 Fixed Carry Forward	-34,494.83	0.00	65,437.17
Total Indirect Costs	394,822.83	1,659,751.00	1,594,313.83
Over/(Under) Recovery	-94,291.74	0.00	-55,902.99

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	360,328.00	1,659,751.00	1,659,751.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-94,291.74	0.00	-55,902.99
Total Projected Indirect 2026-2027 (Numerator)	454,619.74	1,659,751.00	1,715,653.99
Direct Costs	8,188,858.00	6,889,435.00	6,889,435.00
Rate for 2026-2027 **	5.55*	24.09*	24.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74000
Form R0418

*** Final ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
2022-2023 Direct Costs	36,313,563.18	34,297,384.60	34,297,384.60
2024-2025 Rate	21.80*	28.96*	28.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	42,792,508.76	40,601,136.03	40,601,136.03
Indirect costs based on rate ** multiplied by actual direct costs	6,418,876.31	6,090,170.40	10,150,284.01
2024-2025 Actual Indirect Costs	7,954,664.69	10,146,037.42	10,146,037.42
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,954,664.69	10,146,037.42	10,146,037.42
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	7,954,664.69	10,146,037.42	10,146,037.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	7,954,664.69	10,146,037.42	10,146,037.42
Direct Costs	42,792,508.76	40,601,136.03	40,601,136.03
Rate for 2026-2027 **	18.59*	24.99*	24.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74010
Form R0418

*** Final ***

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,660,020.86	11,789,730.12	11,789,730.12
2022-2023 Fixed Carry Forward	-257,323.84	-107,716.05	-240,406.62
Total Indirect Costs	3,917,344.70	11,897,446.17	12,030,136.74
2022-2023 Direct Costs	94,654,529.91	86,533,437.56	86,533,437.56
2024-2025 Rate	4.14*	13.75*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	100,752,177.27	91,895,946.15	91,895,946.15
Indirect costs based on rate ** multiplied by actual direct costs	4,171,140.14	12,635,692.60	12,773,536.51
2024-2025 Actual Indirect Costs	4,235,976.43	13,207,516.68	13,207,516.68
2022-2023 Fixed Carry Forward	-257,323.84	-107,716.05	-240,406.62
Total Indirect Costs	4,493,300.27	13,315,232.73	13,447,923.30
Over/(Under) Recovery	-322,160.13	-679,540.13	-674,386.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,235,976.43	13,207,516.68	13,207,516.68
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-322,160.13	-679,540.13	-674,386.79
Total Projected Indirect 2026-2027 (Numerator)	4,558,136.56	13,887,056.81	13,881,903.47
Direct Costs	100,752,177.27	91,895,946.15	91,895,946.15
Rate for 2026-2027 **	4.52*	15.11*	15.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74030
Form R0418

*** Final ***

Algonac Community School District
5200 TAFT RD
CLAY, MI 48001

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	254,514.51	2,480,465.50	2,480,465.50
2022-2023 Fixed Carry Forward	42.94	-50,113.82	-66,111.38
Total Indirect Costs	254,471.57	2,530,579.32	2,546,576.88
2022-2023 Direct Costs	19,425,892.09	17,199,941.10	17,199,941.10
2024-2025 Rate	1.31*	14.71*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,554,129.96	18,184,624.25	18,184,624.25
Indirect costs based on rate ** multiplied by actual direct costs	269,259.10	2,674,958.23	2,693,142.85
2024-2025 Actual Indirect Costs	275,154.72	2,644,660.43	2,644,660.43
2022-2023 Fixed Carry Forward	42.94	-50,113.82	-66,111.38
Total Indirect Costs	275,111.78	2,694,774.25	2,710,771.81
Over/(Under) Recovery	-5,852.68	-19,816.02	-17,628.96

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	275,154.72	2,644,660.43	2,644,660.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,852.68	-19,816.02	-17,628.96
Total Projected Indirect 2026-2027 (Numerator)	281,007.40	2,664,476.45	2,662,289.39
Direct Costs	20,554,129.96	18,184,624.25	18,184,624.25
Rate for 2026-2027 **	1.37*	14.65*	14.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74040
Form R0418

*** Final ***

Capac Community Schools
541 N GLASSFORD ST
Capac, MI 48014

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	455,885.20	1,559,432.29	1,559,432.29
2022-2023 Fixed Carry Forward	428,804.48	0.00	455,800.58
Total Indirect Costs	27,080.72	1,559,432.29	1,103,631.71
2022-2023 Direct Costs	11,143,861.97	10,040,314.88	10,040,314.88
2024-2025 Rate	0.24*	15.53*	10.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,630,021.68	8,448,293.61	8,448,293.61
Indirect costs based on rate ** multiplied by actual direct costs	23,112.05	1,267,244.04	928,467.47
2024-2025 Actual Indirect Costs	496,630.01	1,678,358.08	1,678,358.08
2022-2023 Fixed Carry Forward	428,804.48	0.00	455,800.58
Total Indirect Costs	67,825.53	1,678,358.08	1,222,557.50
Over/(Under) Recovery	-44,713.48	0.00	-294,090.03

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	496,630.01	1,678,358.08	1,678,358.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-44,713.48	0.00	-294,090.03
Total Projected Indirect 2026-2027 (Numerator)	541,343.49	1,678,358.08	1,972,448.11
Direct Costs	9,630,021.68	8,448,293.61	8,448,293.61
Rate for 2026-2027 **	5.62*	19.87*	23.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74050
Form R0418

*** Final ***

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,664,514.73	5,831,059.91	5,831,059.91
2022-2023 Fixed Carry Forward	280,428.24	0.00	269,565.99
Total Indirect Costs	1,384,086.49	5,831,059.91	5,561,493.92
2022-2023 Direct Costs	46,790,966.51	42,482,176.31	42,482,176.31
2024-2025 Rate	2.96*	13.73*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	51,540,312.29	46,469,300.76	46,469,300.76
Indirect costs based on rate ** multiplied by actual direct costs	1,525,593.24	6,380,234.99	6,082,831.47
2024-2025 Actual Indirect Costs	1,694,127.06	6,617,479.90	6,617,479.90
2022-2023 Fixed Carry Forward	280,428.24	0.00	269,565.99
Total Indirect Costs	1,413,698.82	6,617,479.90	6,347,913.91
Over/(Under) Recovery	111,894.42	-237,244.91	-265,082.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,694,127.06	6,617,479.90	6,617,479.90
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	111,894.42	-237,244.91	-265,082.44
Total Projected Indirect 2026-2027 (Numerator)	1,582,232.64	6,854,724.81	6,882,562.34
Direct Costs	51,540,312.29	46,469,300.76	46,469,300.76
Rate for 2026-2027 **	3.07*	14.75*	14.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74100
Form R0418

*** Final ***

Marysville Public Schools
495 E HURON BLVD
MARYSVILLE, MI 48040

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	901,297.19	3,732,374.70	3,732,374.70
2022-2023 Fixed Carry Forward	-69,148.09	-38,255.85	-36,604.00
Total Indirect Costs	970,445.28	3,770,630.55	3,768,978.70
2022-2023 Direct Costs	29,158,507.03	26,327,429.52	26,327,429.52
2024-2025 Rate	3.33*	14.32*	14.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	31,111,322.00	27,921,799.20	27,921,799.20
Indirect costs based on rate ** multiplied by actual direct costs	1,036,007.02	3,998,401.65	3,998,401.65
2024-2025 Actual Indirect Costs	944,075.23	4,133,598.03	4,133,598.03
2022-2023 Fixed Carry Forward	-69,148.09	-38,255.85	-36,604.00
Total Indirect Costs	1,013,223.32	4,171,853.88	4,170,202.03
Over/(Under) Recovery	22,783.70	-173,452.23	-171,800.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	944,075.23	4,133,598.03	4,133,598.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	22,783.70	-173,452.23	-171,800.38
Total Projected Indirect 2026-2027 (Numerator)	921,291.53	4,307,050.26	4,305,398.41
Direct Costs	31,111,322.00	27,921,799.20	27,921,799.20
Rate for 2026-2027 **	2.96*	15.43*	15.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74120
Form R0418

*** Final ***

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	552,572.41	1,422,954.29	1,422,954.29
2022-2023 Fixed Carry Forward	-35,596.53	-257,404.08	-327,674.92
Total Indirect Costs	588,168.94	1,680,358.37	1,750,629.21
2022-2023 Direct Costs	10,714,555.99	9,844,174.11	9,844,174.11
2024-2025 Rate	5.49*	17.07*	17.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,847,435.77	10,051,236.24	10,051,236.24
Indirect costs based on rate ** multiplied by actual direct costs	595,524.22	1,507,685.44	1,787,109.80
2024-2025 Actual Indirect Costs	587,932.38	1,384,131.91	1,384,131.91
2022-2023 Fixed Carry Forward	-35,596.53	-257,404.08	-327,674.92
Total Indirect Costs	623,528.91	1,641,535.99	1,711,806.83
Over/(Under) Recovery	-28,004.69	0.00	75,302.97

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	587,932.38	1,384,131.91	1,384,131.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-28,004.69	0.00	75,302.97
Total Projected Indirect 2026-2027 (Numerator)	615,937.07	1,384,131.91	1,308,828.94
Direct Costs	10,847,435.77	10,051,236.24	10,051,236.24
Rate for 2026-2027 **	5.68*	13.77*	13.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74130
Form R0418

*** Final ***

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,101,900.96	3,219,162.31	3,219,162.31
2022-2023 Fixed Carry Forward	-149,235.25	0.00	-115,873.97
Total Indirect Costs	1,251,136.21	3,219,162.31	3,335,036.28
2022-2023 Direct Costs	22,918,995.86	20,801,734.51	20,801,734.51
2024-2025 Rate	5.46*	15.48*	16.03**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,613,266.02	22,085,988.46	22,085,988.46
Indirect costs based on rate ** multiplied by actual direct costs	1,343,884.32	3,312,898.27	3,540,383.95
2024-2025 Actual Indirect Costs	1,263,444.67	3,790,722.23	3,790,722.23
2022-2023 Fixed Carry Forward	-149,235.25	0.00	-115,873.97
Total Indirect Costs	1,412,679.92	3,790,722.23	3,906,596.20
Over/(Under) Recovery	-68,795.60	0.00	-366,212.25

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,263,444.67	3,790,722.23	3,790,722.23
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-68,795.60	0.00	-366,212.25
Total Projected Indirect 2026-2027 (Numerator)	1,332,240.27	3,790,722.23	4,156,934.48
Direct Costs	24,613,266.02	22,085,988.46	22,085,988.46
Rate for 2026-2027 **	5.41*	17.16*	18.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74900
Form R0418

*** Final ***

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	29,822.73	337,196.62	337,196.62
2022-2023 Fixed Carry Forward	-862.50	0.00	0.00
Total Indirect Costs	30,685.23	337,196.62	337,196.62
2022-2023 Direct Costs	2,401,550.08	2,094,176.19	2,094,176.19
2024-2025 Rate	1.28*	16.10*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,975,156.21	1,735,244.73	1,735,244.73
Indirect costs based on rate ** multiplied by actual direct costs	25,282.00	260,286.71	279,374.40
2024-2025 Actual Indirect Costs	67,361.14	307,272.62	307,272.62
2022-2023 Fixed Carry Forward	-862.50	0.00	0.00
Total Indirect Costs	68,223.64	307,272.62	307,272.62
Over/(Under) Recovery	-42,941.64	0.00	-27,898.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	67,361.14	307,272.62	307,272.62
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-42,941.64	0.00	-27,898.22
Total Projected Indirect 2026-2027 (Numerator)	110,302.78	307,272.62	335,170.84
Direct Costs	1,975,156.21	1,735,244.73	1,735,244.73
Rate for 2026-2027 **	5.58*	17.71*	19.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74903
Form R0418

*** Final ***

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	437,052.93	1,179,098.51	1,179,098.51
2022-2023 Fixed Carry Forward	41,409.48	0.00	72,576.05
Total Indirect Costs	395,643.45	1,179,098.51	1,106,522.46
2022-2023 Direct Costs	7,861,882.76	7,119,837.18	7,119,837.18
2024-2025 Rate	5.03*	16.56*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,335,786.63	7,768,609.19	7,768,609.19
Indirect costs based on rate ** multiplied by actual direct costs	419,290.07	1,165,291.38	1,207,241.87
2024-2025 Actual Indirect Costs	496,950.69	1,064,128.13	1,064,128.13
2022-2023 Fixed Carry Forward	41,409.48	0.00	72,576.05
Total Indirect Costs	455,541.21	1,064,128.13	991,552.08
Over/(Under) Recovery	-36,251.14	0.00	215,689.79

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	496,950.69	1,064,128.13	1,064,128.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-36,251.14	0.00	215,689.79
Total Projected Indirect 2026-2027 (Numerator)	533,201.83	1,064,128.13	848,438.34
Direct Costs	8,335,786.63	7,768,609.19	7,768,609.19
Rate for 2026-2027 **	6.40*	13.70*	10.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74911
Form R0418

*** Final ***

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	111,459.30	152,606.35	152,606.35
2022-2023 Fixed Carry Forward	0.00	0.00	-10,827.79
Total Indirect Costs	111,459.30	152,606.35	163,434.14
2022-2023 Direct Costs	679,566.24	638,419.19	638,419.19
2024-2025 Rate	16.40*	23.90*	25.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	690,838.45	647,777.09	647,777.09
Indirect costs based on rate ** multiplied by actual direct costs	103,625.77	97,166.56	161,944.27
2024-2025 Actual Indirect Costs	105,092.70	148,154.06	148,154.06
2022-2023 Fixed Carry Forward	0.00	0.00	-10,827.79
Total Indirect Costs	105,092.70	148,154.06	158,981.85
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	105,092.70	148,154.06	148,154.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	105,092.70	148,154.06	148,154.06
Direct Costs	690,838.45	647,777.09	647,777.09
Rate for 2026-2027 **	15.21*	22.87*	22.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74912
Form R0418

*** Final ***

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	169,094.98	270,043.51	270,043.51
2022-2023 Fixed Carry Forward	6,213.94	0.00	0.00
Total Indirect Costs	162,881.04	270,043.51	270,043.51
2022-2023 Direct Costs	1,284,314.40	1,183,365.87	1,183,365.87
2024-2025 Rate	12.68*	22.82*	22.82**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,356,688.93	1,309,306.33	1,309,306.33
Indirect costs based on rate ** multiplied by actual direct costs	172,028.16	196,395.95	298,783.70
2024-2025 Actual Indirect Costs	176,812.90	224,195.50	224,195.50
2022-2023 Fixed Carry Forward	6,213.94	0.00	0.00
Total Indirect Costs	170,598.96	224,195.50	224,195.50
Over/(Under) Recovery	1,429.20	0.00	74,588.20

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	176,812.90	224,195.50	224,195.50
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	1,429.20	0.00	74,588.20
Total Projected Indirect 2026-2027 (Numerator)	175,383.70	224,195.50	149,607.30
Direct Costs	1,356,688.93	1,309,306.33	1,309,306.33
Rate for 2026-2027 **	12.93*	17.12*	11.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 74914
Form R0418

*** Final ***

Blue Water Middle College
323 ERIE ST
Port Huron, MI 48060

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	81,641.67	95,474.67	95,474.67
2022-2023 Fixed Carry Forward	-19,917.33	-25,956.51	-25,956.51
Total Indirect Costs	101,559.00	121,431.18	121,431.18
2022-2023 Direct Costs	2,933,835.40	2,920,002.40	2,920,002.40
2024-2025 Rate	3.46*	4.16*	4.16**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,734,266.51	2,712,096.51	2,712,096.51
Indirect costs based on rate ** multiplied by actual direct costs	94,605.62	112,823.21	112,823.21
2024-2025 Actual Indirect Costs	90,764.54	112,934.54	112,934.54
2022-2023 Fixed Carry Forward	-19,917.33	-25,956.51	-25,956.51
Total Indirect Costs	110,681.87	138,891.05	138,891.05
Over/(Under) Recovery	-16,076.25	-26,067.84	-26,067.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	90,764.54	112,934.54	112,934.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-16,076.25	-26,067.84	-26,067.84
Total Projected Indirect 2026-2027 (Numerator)	106,840.79	139,002.38	139,002.38
Direct Costs	2,734,266.51	2,712,096.51	2,712,096.51
Rate for 2026-2027 **	3.91*	5.13*	5.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75000
Form R0418

*** Final ***

St. Joseph County ISD
62445 SHIMMEL RD
Centreville, MI 49032

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,109,956.00	3,682,140.77	3,682,140.77
2022-2023 Fixed Carry Forward	122,439.86	0.00	28,991.74
Total Indirect Costs	2,987,516.14	3,682,140.77	3,653,149.03
2022-2023 Direct Costs	23,320,932.85	22,748,748.08	22,748,748.08
2024-2025 Rate	12.81*	16.19*	16.06**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,477,407.69	27,790,001.53	27,790,001.53
Indirect costs based on rate ** multiplied by actual direct costs	3,647,955.93	4,168,500.23	4,463,074.25
2024-2025 Actual Indirect Costs	3,906,535.57	4,593,941.73	4,593,941.73
2022-2023 Fixed Carry Forward	122,439.86	0.00	28,991.74
Total Indirect Costs	3,784,095.71	4,593,941.73	4,564,949.99
Over/(Under) Recovery	-136,139.78	0.00	-101,875.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,906,535.57	4,593,941.73	4,593,941.73
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-136,139.78	0.00	-101,875.74
Total Projected Indirect 2026-2027 (Numerator)	4,042,675.35	4,593,941.73	4,695,817.47
Direct Costs	28,477,407.69	27,790,001.53	27,790,001.53
Rate for 2026-2027 **	14.20*	16.53*	16.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75010
Form R0418

*** Final ***

Sturgis Public Schools
107 W WEST ST
STURGIS, MI 49091

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,692,165.40	4,283,325.10	4,283,325.10
2022-2023 Fixed Carry Forward	106,917.95	-153,190.31	-153,454.81
Total Indirect Costs	1,585,247.45	4,436,515.41	4,436,779.91
2022-2023 Direct Costs	37,774,938.06	35,183,778.36	35,183,778.36
2024-2025 Rate	4.20*	12.61*	12.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	38,426,113.57	35,527,778.40	35,527,778.40
Indirect costs based on rate ** multiplied by actual direct costs	1,613,896.77	4,480,052.86	4,480,052.86
2024-2025 Actual Indirect Costs	1,895,576.37	4,793,911.54	4,793,911.54
2022-2023 Fixed Carry Forward	106,917.95	-153,190.31	-153,454.81
Total Indirect Costs	1,788,658.42	4,947,101.85	4,947,366.35
Over/(Under) Recovery	-174,761.65	-467,048.99	-467,313.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,895,576.37	4,793,911.54	4,793,911.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-174,761.65	-467,048.99	-467,313.49
Total Projected Indirect 2026-2027 (Numerator)	2,070,338.02	5,260,960.53	5,261,225.03
Direct Costs	38,426,113.57	35,527,778.40	35,527,778.40
Rate for 2026-2027 **	5.39*	14.81*	14.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75020
Form R0418

*** Final ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	190,179.50	614,532.11	614,532.11
2022-2023 Fixed Carry Forward	85,697.24	0.00	74,476.44
Total Indirect Costs	104,482.26	614,532.11	540,055.67
2022-2023 Direct Costs	4,510,850.92	4,086,498.31	4,086,498.31
2024-2025 Rate	2.32*	15.04*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,960,523.76	5,211,582.20	5,211,582.20
Indirect costs based on rate ** multiplied by actual direct costs	138,284.15	781,737.33	688,971.17
2024-2025 Actual Indirect Costs	275,433.59	1,024,375.15	1,024,375.15
2022-2023 Fixed Carry Forward	85,697.24	0.00	74,476.44
Total Indirect Costs	189,736.35	1,024,375.15	949,898.71
Over/(Under) Recovery	-51,452.20	0.00	-230,062.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	275,433.59	1,024,375.15	1,024,375.15
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-51,452.20	0.00	-230,062.01
Total Projected Indirect 2026-2027 (Numerator)	326,885.79	1,024,375.15	1,254,437.16
Direct Costs	5,960,523.76	5,211,582.20	5,211,582.20
Rate for 2026-2027 **	5.48*	19.66*	24.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75030
Form R0418

*** Final ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	373,731.42	1,303,443.35	1,303,443.35
2022-2023 Fixed Carry Forward	13,707.32	-74,200.41	-73,810.78
Total Indirect Costs	360,024.10	1,377,643.76	1,377,254.13
2022-2023 Direct Costs	10,832,670.87	9,902,958.94	9,902,958.94
2024-2025 Rate	3.32*	13.91*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,999,227.19	12,068,836.20	12,068,836.20
Indirect costs based on rate ** multiplied by actual direct costs	431,574.34	1,678,775.12	1,678,775.12
2024-2025 Actual Indirect Costs	461,307.75	1,391,698.74	1,391,698.74
2022-2023 Fixed Carry Forward	13,707.32	-74,200.41	-73,810.78
Total Indirect Costs	447,600.43	1,465,899.15	1,465,509.52
Over/(Under) Recovery	-16,026.09	212,875.97	213,265.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	461,307.75	1,391,698.74	1,391,698.74
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-16,026.09	212,875.97	213,265.60
Total Projected Indirect 2026-2027 (Numerator)	477,333.84	1,178,822.77	1,178,433.14
Direct Costs	12,999,227.19	12,068,836.20	12,068,836.20
Rate for 2026-2027 **	3.67*	9.77*	9.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75040
Form R0418

*** Final ***

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	297,014.40	1,076,263.37	1,076,263.37
2022-2023 Fixed Carry Forward	24,072.04	-180,639.63	-188,965.58
Total Indirect Costs	272,942.36	1,256,903.00	1,265,228.95
2022-2023 Direct Costs	6,968,770.32	6,189,521.35	6,189,521.35
2024-2025 Rate	3.92*	20.31*	20.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,090,675.90	7,276,991.33	7,276,991.33
Indirect costs based on rate ** multiplied by actual direct costs	317,154.50	1,091,548.70	1,487,417.03
2024-2025 Actual Indirect Costs	422,084.87	1,235,769.44	1,235,769.44
2022-2023 Fixed Carry Forward	24,072.04	-180,639.63	-188,965.58
Total Indirect Costs	398,012.83	1,416,409.07	1,424,735.02
Over/(Under) Recovery	-80,858.33	0.00	62,682.01

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	422,084.87	1,235,769.44	1,235,769.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-80,858.33	0.00	62,682.01
Total Projected Indirect 2026-2027 (Numerator)	502,943.20	1,235,769.44	1,173,087.43
Direct Costs	8,090,675.90	7,276,991.33	7,276,991.33
Rate for 2026-2027 **	6.22*	16.98*	16.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75050
Form R0418

*** Final ***

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	577,911.64	2,205,791.79	2,205,791.79
2022-2023 Fixed Carry Forward	23,888.63	-122,045.79	-120,839.03
Total Indirect Costs	554,023.01	2,327,837.58	2,326,630.82
2022-2023 Direct Costs	16,344,924.40	14,717,044.25	14,717,044.25
2024-2025 Rate	3.39*	15.82*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,859,391.03	15,242,657.75	15,242,657.75
Indirect costs based on rate ** multiplied by actual direct costs	571,533.36	2,286,398.66	2,409,864.19
2024-2025 Actual Indirect Costs	651,188.59	2,267,921.87	2,267,921.87
2022-2023 Fixed Carry Forward	23,888.63	-122,045.79	-120,839.03
Total Indirect Costs	627,299.96	2,389,967.66	2,388,760.90
Over/(Under) Recovery	-55,766.60	0.00	21,103.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	651,188.59	2,267,921.87	2,267,921.87
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-55,766.60	0.00	21,103.29
Total Projected Indirect 2026-2027 (Numerator)	706,955.19	2,267,921.87	2,246,818.58
Direct Costs	16,859,391.03	15,242,657.75	15,242,657.75
Rate for 2026-2027 **	4.19*	14.88*	14.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75060
Form R0418

*** Final ***

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	272,704.49	857,627.63	857,627.63
2022-2023 Fixed Carry Forward	10,628.36	0.00	16,144.89
Total Indirect Costs	262,076.13	857,627.63	841,482.74
2022-2023 Direct Costs	5,444,028.29	4,859,105.15	4,859,105.15
2024-2025 Rate	4.81*	17.65*	17.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,226,798.22	5,519,988.40	5,519,988.40
Indirect costs based on rate ** multiplied by actual direct costs	299,508.99	827,998.26	956,061.99
2024-2025 Actual Indirect Costs	395,494.56	1,102,304.38	1,102,304.38
2022-2023 Fixed Carry Forward	10,628.36	0.00	16,144.89
Total Indirect Costs	384,866.20	1,102,304.38	1,086,159.49
Over/(Under) Recovery	-85,357.21	0.00	-130,097.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	395,494.56	1,102,304.38	1,102,304.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-85,357.21	0.00	-130,097.50
Total Projected Indirect 2026-2027 (Numerator)	480,851.77	1,102,304.38	1,232,401.88
Direct Costs	6,226,798.22	5,519,988.40	5,519,988.40
Rate for 2026-2027 **	7.72*	19.97*	22.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75070
Form R0418

*** Final ***

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	335,945.71	1,117,143.56	1,117,143.56
2022-2023 Fixed Carry Forward	-24,619.49	-137,211.73	-140,370.65
Total Indirect Costs	360,565.20	1,254,355.29	1,257,514.21
2022-2023 Direct Costs	8,336,570.49	7,555,372.64	7,555,372.64
2024-2025 Rate	4.33*	16.60*	16.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,177,129.71	8,330,132.58	8,330,132.58
Indirect costs based on rate ** multiplied by actual direct costs	397,369.72	1,249,519.89	1,386,134.06
2024-2025 Actual Indirect Costs	446,485.59	1,293,482.72	1,293,482.72
2022-2023 Fixed Carry Forward	-24,619.49	-137,211.73	-140,370.65
Total Indirect Costs	471,105.08	1,430,694.45	1,433,853.37
Over/(Under) Recovery	-73,735.36	0.00	-47,719.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	446,485.59	1,293,482.72	1,293,482.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-73,735.36	0.00	-47,719.31
Total Projected Indirect 2026-2027 (Numerator)	520,220.95	1,293,482.72	1,341,202.03
Direct Costs	9,177,129.71	8,330,132.58	8,330,132.58
Rate for 2026-2027 **	5.67*	15.53*	16.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75080
Form R0418

*** Final ***

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,817,940.49	4,945,556.22	4,945,556.22
2022-2023 Fixed Carry Forward	-380,405.88	-806,762.67	-843,891.18
Total Indirect Costs	2,198,346.37	5,752,318.89	5,789,447.40
2022-2023 Direct Costs	31,282,673.88	28,155,058.15	28,155,058.15
2024-2025 Rate	7.03*	20.43*	20.56**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	29,543,099.42	26,417,538.79	26,417,538.79
Indirect costs based on rate ** multiplied by actual direct costs	2,076,879.89	3,962,630.82	5,431,445.98
2024-2025 Actual Indirect Costs	1,750,907.58	4,876,468.21	4,876,468.21
2022-2023 Fixed Carry Forward	-380,405.88	-806,762.67	-843,891.18
Total Indirect Costs	2,131,313.46	5,683,230.88	5,720,359.39
Over/(Under) Recovery	-54,433.57	0.00	-288,913.41

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,750,907.58	4,876,468.21	4,876,468.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-54,433.57	0.00	-288,913.41
Total Projected Indirect 2026-2027 (Numerator)	1,805,341.15	4,876,468.21	5,165,381.62
Direct Costs	29,543,099.42	26,417,538.79	26,417,538.79
Rate for 2026-2027 **	6.11*	18.46*	19.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 75100
Form R0418

*** Final ***

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	61,302.62	196,946.70	196,946.70
2022-2023 Fixed Carry Forward	-35,949.28	-26,685.10	-26,637.39
Total Indirect Costs	97,251.90	223,631.80	223,584.09
2022-2023 Direct Costs	2,208,468.74	2,072,824.66	2,072,824.66
2024-2025 Rate	4.40*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,156,107.55	1,997,245.36	1,997,245.36
Indirect costs based on rate ** multiplied by actual direct costs	94,868.73	215,502.77	215,502.77
2024-2025 Actual Indirect Costs	122,427.37	281,289.56	281,289.56
2022-2023 Fixed Carry Forward	-35,949.28	-26,685.10	-26,637.39
Total Indirect Costs	158,376.65	307,974.66	307,926.95
Over/(Under) Recovery	-63,507.92	-92,471.89	-92,424.18

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	122,427.37	281,289.56	281,289.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-63,507.92	-92,471.89	-92,424.18
Total Projected Indirect 2026-2027 (Numerator)	185,935.29	373,761.45	373,713.74
Direct Costs	2,156,107.55	1,997,245.36	1,997,245.36
Rate for 2026-2027 **	8.62*	18.71*	18.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76000
Form R0418

*** Final ***

Sanilac ISD
175 E AITKEN RD
PECK, MI 48466

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	379,949.60	962,541.55	962,541.55
2022-2023 Fixed Carry Forward	132,388.42	305,022.56	304,923.68
Total Indirect Costs	247,561.18	657,518.99	657,617.87
2022-2023 Direct Costs	11,596,164.47	11,013,572.52	11,013,572.52
2024-2025 Rate	2.13*	5.97*	5.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,466,944.17	10,806,220.70	10,806,220.70
Indirect costs based on rate ** multiplied by actual direct costs	244,245.91	645,131.38	645,131.38
2024-2025 Actual Indirect Costs	908,552.47	1,569,275.94	1,569,275.94
2022-2023 Fixed Carry Forward	132,388.42	305,022.56	304,923.68
Total Indirect Costs	776,164.05	1,264,253.38	1,264,352.26
Over/(Under) Recovery	-531,918.14	-619,122.00	-619,220.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	908,552.47	1,569,275.94	1,569,275.94
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-531,918.14	-619,122.00	-619,220.88
Total Projected Indirect 2026-2027 (Numerator)	1,440,470.61	2,188,397.94	2,188,496.82
Direct Costs	11,466,944.17	10,806,220.70	10,806,220.70
Rate for 2026-2027 **	12.56*	20.25*	20.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76060
Form R0418

*** Final ***

Brown City Community Schools
4349 2ND ST
BROWN CITY, MI 48416

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	218,960.42	1,543,357.13	1,543,357.13
2022-2023 Fixed Carry Forward	1,205.59	0.00	-80,561.55
Total Indirect Costs	217,754.83	1,543,357.13	1,623,918.68
2022-2023 Direct Costs	10,083,587.87	8,759,191.16	8,759,191.16
2024-2025 Rate	2.16*	17.62*	18.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,790,954.09	9,611,917.30	9,611,917.30
Indirect costs based on rate ** multiplied by actual direct costs	233,084.61	1,441,787.60	1,782,049.47
2024-2025 Actual Indirect Costs	318,663.98	1,497,700.77	1,497,700.77
2022-2023 Fixed Carry Forward	1,205.59	0.00	-80,561.55
Total Indirect Costs	317,458.39	1,497,700.77	1,578,262.32
Over/(Under) Recovery	-60,001.27	0.00	203,787.15

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	318,663.98	1,497,700.77	1,497,700.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-60,001.27	0.00	203,787.15
Total Projected Indirect 2026-2027 (Numerator)	378,665.25	1,497,700.77	1,293,913.62
Direct Costs	10,790,954.09	9,611,917.30	9,611,917.30
Rate for 2026-2027 **	3.51*	15.58*	13.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76070
Form R0418

*** Final ***

Carsonville-Port Sanilac School District
100 N GOETZE RD
CARSONVILLE, MI 48419

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	210,437.02	807,669.21	807,669.21
2022-2023 Fixed Carry Forward	2,517.33	0.00	81,945.42
Total Indirect Costs	207,919.69	807,669.21	725,723.79
2022-2023 Direct Costs	4,735,216.00	4,137,983.81	4,137,983.81
2024-2025 Rate	4.39*	19.52*	17.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,378,578.75	4,761,011.48	4,761,011.48
Indirect costs based on rate ** multiplied by actual direct costs	236,119.61	714,151.72	835,081.41
2024-2025 Actual Indirect Costs	379,183.94	996,751.21	996,751.21
2022-2023 Fixed Carry Forward	2,517.33	0.00	81,945.42
Total Indirect Costs	376,666.61	996,751.21	914,805.79
Over/(Under) Recovery	-140,547.00	0.00	-79,724.38

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	379,183.94	996,751.21	996,751.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-140,547.00	0.00	-79,724.38
Total Projected Indirect 2026-2027 (Numerator)	519,730.94	996,751.21	1,076,475.59
Direct Costs	5,378,578.75	4,761,011.48	4,761,011.48
Rate for 2026-2027 **	9.66*	20.94*	22.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76080
Form R0418

*** Final ***

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	949,528.01	3,447,081.36	3,447,081.36
2022-2023 Fixed Carry Forward	60,411.40	-165,426.70	-142,114.59
Total Indirect Costs	889,116.61	3,612,508.06	3,589,195.95
2022-2023 Direct Costs	24,761,153.50	22,263,600.15	22,263,600.15
2024-2025 Rate	3.59*	16.23*	16.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,709,283.49	22,260,313.08	22,260,313.08
Indirect costs based on rate ** multiplied by actual direct costs	887,063.28	3,339,046.96	3,588,362.47
2024-2025 Actual Indirect Costs	881,200.03	3,330,170.44	3,330,170.44
2022-2023 Fixed Carry Forward	60,411.40	-165,426.70	-142,114.59
Total Indirect Costs	820,788.63	3,495,597.14	3,472,285.03
Over/(Under) Recovery	66,274.65	0.00	116,077.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	881,200.03	3,330,170.44	3,330,170.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	66,274.65	0.00	116,077.44
Total Projected Indirect 2026-2027 (Numerator)	814,925.38	3,330,170.44	3,214,093.00
Direct Costs	24,709,283.49	22,260,313.08	22,260,313.08
Rate for 2026-2027 **	3.30*	14.96*	14.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76090
Form R0418

*** Final ***

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	326,895.50	947,828.49	947,828.49
2022-2023 Fixed Carry Forward	-71,608.84	-132,217.67	-132,342.48
Total Indirect Costs	398,504.34	1,080,046.16	1,080,170.97
2022-2023 Direct Costs	7,210,992.02	6,590,059.03	6,590,059.03
2024-2025 Rate	5.53*	16.39*	16.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,452,160.58	7,748,788.68	7,748,788.68
Indirect costs based on rate ** multiplied by actual direct costs	467,404.48	1,162,318.30	1,270,026.46
2024-2025 Actual Indirect Costs	349,709.79	1,053,081.69	1,053,081.69
2022-2023 Fixed Carry Forward	-71,608.84	-132,217.67	-132,342.48
Total Indirect Costs	421,318.63	1,185,299.36	1,185,424.17
Over/(Under) Recovery	46,085.85	0.00	84,602.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	349,709.79	1,053,081.69	1,053,081.69
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	46,085.85	0.00	84,602.29
Total Projected Indirect 2026-2027 (Numerator)	303,623.94	1,053,081.69	968,479.40
Direct Costs	8,452,160.58	7,748,788.68	7,748,788.68
Rate for 2026-2027 **	3.59*	13.59*	12.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76140
Form R0418

*** Final ***

Marlette Community Schools
6230 EUCLID ST
Marlette, MI 48453

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	406,633.22	1,259,588.29	1,259,588.29
2022-2023 Fixed Carry Forward	-62,669.83	-145,186.31	-145,186.31
Total Indirect Costs	469,303.05	1,404,774.60	1,404,774.60
2022-2023 Direct Costs	9,363,584.13	8,510,629.06	8,510,629.06
2024-2025 Rate	5.01*	16.51*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,746,106.29	8,748,423.15	8,748,423.15
Indirect costs based on rate ** multiplied by actual direct costs	488,279.93	1,312,263.47	1,444,364.66
2024-2025 Actual Indirect Costs	433,244.04	1,430,927.18	1,430,927.18
2022-2023 Fixed Carry Forward	-62,669.83	-145,186.31	-145,186.31
Total Indirect Costs	495,913.87	1,576,113.49	1,576,113.49
Over/(Under) Recovery	-7,633.94	0.00	-131,748.83

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	433,244.04	1,430,927.18	1,430,927.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-7,633.94	0.00	-131,748.83
Total Projected Indirect 2026-2027 (Numerator)	440,877.98	1,430,927.18	1,562,676.01
Direct Costs	9,746,106.29	8,748,423.15	8,748,423.15
Rate for 2026-2027 **	4.52*	16.36*	17.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76180
Form R0418

*** Final ***

Peck Community School District
222 E LAPEER ST
PECK, MI 48466

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	115,353.15	584,043.77	584,043.77
2022-2023 Fixed Carry Forward	28,055.81	-14,329.47	-15,996.57
Total Indirect Costs	87,297.34	598,373.24	600,040.34
2022-2023 Direct Costs	5,050,877.19	4,582,186.57	4,582,186.57
2024-2025 Rate	1.73*	13.06*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,677,141.07	5,277,891.22	5,277,891.22
Indirect costs based on rate ** multiplied by actual direct costs	98,214.54	689,292.59	691,403.75
2024-2025 Actual Indirect Costs	131,350.21	530,600.06	530,600.06
2022-2023 Fixed Carry Forward	28,055.81	-14,329.47	-15,996.57
Total Indirect Costs	103,294.40	544,929.53	546,596.63
Over/(Under) Recovery	-5,079.86	144,363.06	144,807.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	131,350.21	530,600.06	530,600.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,079.86	144,363.06	144,807.12
Total Projected Indirect 2026-2027 (Numerator)	136,430.07	386,237.00	385,792.94
Direct Costs	5,677,141.07	5,277,891.22	5,277,891.22
Rate for 2026-2027 **	2.40*	7.32*	7.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 76210
Form R0418

*** Final ***

Sandusky Community School District
191 E PINETREE LN
SANDUSKY, MI 48471

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	434,132.96	1,581,868.81	1,581,868.81
2022-2023 Fixed Carry Forward	-87,961.36	-181,151.44	-181,364.70
Total Indirect Costs	522,094.32	1,763,020.25	1,763,233.51
2022-2023 Direct Costs	11,609,535.39	10,461,799.54	10,461,799.54
2024-2025 Rate	4.50*	16.85*	16.85**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,753,328.85	11,510,440.28	11,510,440.28
Indirect costs based on rate ** multiplied by actual direct costs	573,899.80	1,726,566.04	1,939,509.19
2024-2025 Actual Indirect Costs	551,880.19	1,794,768.76	1,794,768.76
2022-2023 Fixed Carry Forward	-87,961.36	-181,151.44	-181,364.70
Total Indirect Costs	639,841.55	1,975,920.20	1,976,133.46
Over/(Under) Recovery	-65,941.75	0.00	-36,624.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	551,880.19	1,794,768.76	1,794,768.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-65,941.75	0.00	-36,624.27
Total Projected Indirect 2026-2027 (Numerator)	617,821.94	1,794,768.76	1,831,393.03
Direct Costs	12,753,328.85	11,510,440.28	11,510,440.28
Rate for 2026-2027 **	4.84*	15.59*	15.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 77010
Form R0418

*** Final ***

Manistique Area Schools
100 N CEDAR ST
MANISTIQUE, MI 49854

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	262,342.57	1,351,530.10	1,351,530.10
2022-2023 Fixed Carry Forward	-6,150.83	0.00	-90,697.59
Total Indirect Costs	268,493.40	1,351,530.10	1,442,227.69
2022-2023 Direct Costs	8,438,443.69	7,602,687.07	7,602,687.07
2024-2025 Rate	3.18*	17.78*	18.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,830,040.92	8,617,695.13	8,617,695.13
Indirect costs based on rate ** multiplied by actual direct costs	312,595.30	1,292,654.27	1,634,776.77
2024-2025 Actual Indirect Costs	278,687.55	1,491,033.34	1,491,033.34
2022-2023 Fixed Carry Forward	-6,150.83	0.00	-90,697.59
Total Indirect Costs	284,838.38	1,491,033.34	1,581,730.93
Over/(Under) Recovery	27,756.92	0.00	53,045.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	278,687.55	1,491,033.34	1,491,033.34
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	27,756.92	0.00	53,045.84
Total Projected Indirect 2026-2027 (Numerator)	250,930.63	1,491,033.34	1,437,987.50
Direct Costs	9,830,040.92	8,617,695.13	8,617,695.13
Rate for 2026-2027 **	2.55*	17.30*	16.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78000
Form R0418

*** Final ***

Shiawassee Regional ESD
1025 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,524,903.16	3,307,749.32	3,307,749.32
2022-2023 Fixed Carry Forward	-684.89	-118,961.85	-119,997.24
Total Indirect Costs	2,525,588.05	3,426,711.17	3,427,746.56
2022-2023 Direct Costs	26,215,277.89	25,432,431.73	25,432,431.73
2024-2025 Rate	9.63*	13.47*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	35,568,768.61	34,331,408.85	34,331,408.85
Indirect costs based on rate ** multiplied by actual direct costs	3,425,272.42	4,624,440.77	4,627,873.91
2024-2025 Actual Indirect Costs	3,060,160.02	4,297,519.78	4,297,519.78
2022-2023 Fixed Carry Forward	-684.89	-118,961.85	-119,997.24
Total Indirect Costs	3,060,844.91	4,416,481.63	4,417,517.02
Over/(Under) Recovery	364,427.51	207,959.14	210,356.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,060,160.02	4,297,519.78	4,297,519.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	364,427.51	207,959.14	210,356.89
Total Projected Indirect 2026-2027 (Numerator)	2,695,732.51	4,089,560.64	4,087,162.89
Direct Costs	35,568,768.61	34,331,408.85	34,331,408.85
Rate for 2026-2027 **	7.58*	11.91*	11.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78020
Form R0418

*** Final ***

Byron Area Schools
312 W MAPLE ST
BYRON, MI 48418

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	199,998.84	1,078,686.94	1,078,686.94
2022-2023 Fixed Carry Forward	-24,665.28	-106,542.58	-106,542.58
Total Indirect Costs	224,664.12	1,185,229.52	1,185,229.52
2022-2023 Direct Costs	8,539,405.82	7,660,717.72	7,660,717.72
2024-2025 Rate	2.63*	15.47*	15.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,029,894.86	8,119,339.13	8,119,339.13
Indirect costs based on rate ** multiplied by actual direct costs	237,486.23	1,217,900.87	1,256,061.76
2024-2025 Actual Indirect Costs	219,350.24	1,129,905.97	1,129,905.97
2022-2023 Fixed Carry Forward	-24,665.28	-106,542.58	-106,542.58
Total Indirect Costs	244,015.52	1,236,448.55	1,236,448.55
Over/(Under) Recovery	-6,529.29	0.00	19,613.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	219,350.24	1,129,905.97	1,129,905.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,529.29	0.00	19,613.21
Total Projected Indirect 2026-2027 (Numerator)	225,879.53	1,129,905.97	1,110,292.76
Direct Costs	9,029,894.86	8,119,339.13	8,119,339.13
Rate for 2026-2027 **	2.50*	13.92*	13.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78030
Form R0418

*** Final ***

Durand Area Schools
310 N SAGINAW ST
DURAND, MI 48429

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	731,483.35	2,260,356.27	2,260,356.27
2022-2023 Fixed Carry Forward	-66,251.36	0.00	-230,566.40
Total Indirect Costs	797,734.71	2,260,356.27	2,490,922.67
2022-2023 Direct Costs	14,967,081.57	13,438,208.65	13,438,208.65
2024-2025 Rate	5.33*	16.82*	18.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	17,079,715.42	15,291,816.07	15,291,816.07
Indirect costs based on rate ** multiplied by actual direct costs	910,348.83	2,293,772.41	2,835,102.70
2024-2025 Actual Indirect Costs	806,034.60	2,593,933.95	2,593,933.95
2022-2023 Fixed Carry Forward	-66,251.36	0.00	-230,566.40
Total Indirect Costs	872,285.96	2,593,933.95	2,824,500.35
Over/(Under) Recovery	38,062.87	0.00	10,602.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	806,034.60	2,593,933.95	2,593,933.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	38,062.87	0.00	10,602.35
Total Projected Indirect 2026-2027 (Numerator)	767,971.73	2,593,933.95	2,583,331.60
Direct Costs	17,079,715.42	15,291,816.07	15,291,816.07
Rate for 2026-2027 **	4.50*	16.96*	16.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78040
Form R0418

*** Final ***

Laingsburg Community Schools
205 S WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	372,249.73	1,911,493.18	1,911,493.18
2022-2023 Fixed Carry Forward	50,156.99	0.00	-114,255.11
Total Indirect Costs	322,092.74	1,911,493.18	2,025,748.29
2022-2023 Direct Costs	13,732,948.02	12,193,704.57	12,193,704.57
2024-2025 Rate	2.35*	15.68*	16.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,018,907.53	13,487,866.73	13,487,866.73
Indirect costs based on rate ** multiplied by actual direct costs	352,944.33	2,023,180.01	2,240,334.66
2024-2025 Actual Indirect Costs	430,029.91	1,961,070.71	1,961,070.71
2022-2023 Fixed Carry Forward	50,156.99	0.00	-114,255.11
Total Indirect Costs	379,872.92	1,961,070.71	2,075,325.82
Over/(Under) Recovery	-26,928.59	0.00	165,008.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	430,029.91	1,961,070.71	1,961,070.71
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-26,928.59	0.00	165,008.84
Total Projected Indirect 2026-2027 (Numerator)	456,958.50	1,961,070.71	1,796,061.87
Direct Costs	15,018,907.53	13,487,866.73	13,487,866.73
Rate for 2026-2027 **	3.04*	14.54*	13.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78060
Form R0418

*** Final ***

Morrice Area Schools
111 E MASON
MORRICE, MI 48857

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	102,165.05	682,663.72	682,663.72
2022-2023 Fixed Carry Forward	-3,881.63	-15,646.36	-15,646.36
Total Indirect Costs	106,046.68	698,310.08	698,310.08
2022-2023 Direct Costs	6,366,164.07	5,785,665.40	5,785,665.40
2024-2025 Rate	1.67*	12.07*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,537,089.30	5,874,990.53	5,874,990.53
Indirect costs based on rate ** multiplied by actual direct costs	109,169.39	709,111.36	709,111.36
2024-2025 Actual Indirect Costs	112,230.42	774,329.19	774,329.19
2022-2023 Fixed Carry Forward	-3,881.63	-15,646.36	-15,646.36
Total Indirect Costs	116,112.05	789,975.55	789,975.55
Over/(Under) Recovery	-6,942.66	-80,864.19	-80,864.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	112,230.42	774,329.19	774,329.19
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-6,942.66	-80,864.19	-80,864.19
Total Projected Indirect 2026-2027 (Numerator)	119,173.08	855,193.38	855,193.38
Direct Costs	6,537,089.30	5,874,990.53	5,874,990.53
Rate for 2026-2027 **	1.82*	14.56*	14.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78070
Form R0418

*** Final ***

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	431,399.63	1,321,782.38	1,321,782.38
2022-2023 Fixed Carry Forward	132,017.76	167,493.68	168,142.11
Total Indirect Costs	299,381.87	1,154,288.70	1,153,640.27
2022-2023 Direct Costs	11,165,878.18	10,275,495.43	10,275,495.43
2024-2025 Rate	2.68*	11.23*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,345,056.66	10,434,047.11	10,434,047.11
Indirect costs based on rate ** multiplied by actual direct costs	304,047.52	1,171,743.49	1,171,743.49
2024-2025 Actual Indirect Costs	504,317.58	1,415,327.13	1,415,327.13
2022-2023 Fixed Carry Forward	132,017.76	167,493.68	168,142.11
Total Indirect Costs	372,299.82	1,247,833.45	1,247,185.02
Over/(Under) Recovery	-68,252.30	-76,089.96	-75,441.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	504,317.58	1,415,327.13	1,415,327.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-68,252.30	-76,089.96	-75,441.53
Total Projected Indirect 2026-2027 (Numerator)	572,569.88	1,491,417.09	1,490,768.66
Direct Costs	11,345,056.66	10,434,047.11	10,434,047.11
Rate for 2026-2027 **	5.05*	14.29*	14.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78080
Form R0418

*** Final ***

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	534,162.25	1,748,991.46	1,748,991.46
2022-2023 Fixed Carry Forward	7,432.11	0.00	-19,595.27
Total Indirect Costs	526,730.14	1,748,991.46	1,768,586.73
2022-2023 Direct Costs	12,484,217.86	11,269,388.65	11,269,388.65
2024-2025 Rate	4.22*	15.52*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,942,899.55	13,560,256.55	13,560,256.55
Indirect costs based on rate ** multiplied by actual direct costs	630,590.36	2,034,038.48	2,127,604.25
2024-2025 Actual Indirect Costs	718,170.32	2,100,813.32	2,100,813.32
2022-2023 Fixed Carry Forward	7,432.11	0.00	-19,595.27
Total Indirect Costs	710,738.21	2,100,813.32	2,120,408.59
Over/(Under) Recovery	-80,147.85	0.00	7,195.66

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	718,170.32	2,100,813.32	2,100,813.32
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-80,147.85	0.00	7,195.66
Total Projected Indirect 2026-2027 (Numerator)	798,318.17	2,100,813.32	2,093,617.66
Direct Costs	14,942,899.55	13,560,256.55	13,560,256.55
Rate for 2026-2027 **	5.34*	15.49*	15.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78100
Form R0418

*** Final ***

Corunna Public Schools
124 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	494,862.07	2,540,335.01	2,540,335.01
2022-2023 Fixed Carry Forward	54,651.51	-194,437.58	-191,616.92
Total Indirect Costs	440,210.56	2,734,772.59	2,731,951.93
2022-2023 Direct Costs	22,218,267.31	20,172,794.37	20,172,794.37
2024-2025 Rate	1.98*	13.56*	13.54**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,147,828.55	21,909,944.87	21,909,944.87
Indirect costs based on rate ** multiplied by actual direct costs	478,127.01	2,970,988.52	2,966,606.54
2024-2025 Actual Indirect Costs	609,454.70	2,847,338.38	2,847,338.38
2022-2023 Fixed Carry Forward	54,651.51	-194,437.58	-191,616.92
Total Indirect Costs	554,803.19	3,041,775.96	3,038,955.30
Over/(Under) Recovery	-76,676.18	-70,787.44	-72,348.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	609,454.70	2,847,338.38	2,847,338.38
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-76,676.18	-70,787.44	-72,348.76
Total Projected Indirect 2026-2027 (Numerator)	686,130.88	2,918,125.82	2,919,687.14
Direct Costs	24,147,828.55	21,909,944.87	21,909,944.87
Rate for 2026-2027 **	2.84*	13.32*	13.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 78110
Form R0418

*** Final ***

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,049,858.16	4,355,529.51	4,355,529.51
2022-2023 Fixed Carry Forward	-441.67	370,147.65	370,981.04
Total Indirect Costs	1,050,299.83	3,985,381.86	3,984,548.47
2022-2023 Direct Costs	36,188,669.66	32,882,998.31	32,882,998.31
2024-2025 Rate	2.90*	12.12*	12.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	39,651,093.51	36,218,911.15	36,218,911.15
Indirect costs based on rate ** multiplied by actual direct costs	1,149,881.71	4,389,732.03	4,389,732.03
2024-2025 Actual Indirect Costs	1,258,130.74	4,690,313.10	4,690,313.10
2022-2023 Fixed Carry Forward	-441.67	370,147.65	370,981.04
Total Indirect Costs	1,258,572.41	4,320,165.45	4,319,332.06
Over/(Under) Recovery	-108,690.70	69,566.58	70,399.97

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,258,130.74	4,690,313.10	4,690,313.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-108,690.70	69,566.58	70,399.97
Total Projected Indirect 2026-2027 (Numerator)	1,366,821.44	4,620,746.52	4,619,913.13
Direct Costs	39,651,093.51	36,218,911.15	36,218,911.15
Rate for 2026-2027 **	3.45*	12.76*	12.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79000
Form R0418

*** Final ***

Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,878,372.38	3,232,098.99	3,232,098.99
2022-2023 Fixed Carry Forward	-95,421.29	0.00	390,988.52
Total Indirect Costs	1,973,793.67	3,232,098.99	2,841,110.47
2022-2023 Direct Costs	26,522,057.63	25,217,603.53	25,217,603.53
2024-2025 Rate	7.44*	12.82*	11.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	31,690,225.03	30,343,125.39	30,343,125.39
Indirect costs based on rate ** multiplied by actual direct costs	2,357,752.74	3,889,988.67	3,419,670.23
2024-2025 Actual Indirect Costs	2,179,672.92	3,526,772.56	3,526,772.56
2022-2023 Fixed Carry Forward	-95,421.29	0.00	390,988.52
Total Indirect Costs	2,275,094.21	3,526,772.56	3,135,784.04
Over/(Under) Recovery	82,658.53	363,216.11	283,886.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,179,672.92	3,526,772.56	3,526,772.56
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	82,658.53	363,216.11	283,886.19
Total Projected Indirect 2026-2027 (Numerator)	2,097,014.39	3,163,556.45	3,242,886.37
Direct Costs	31,690,225.03	30,343,125.39	30,343,125.39
Rate for 2026-2027 **	6.62*	10.43*	10.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79010
Form R0418

*** Final ***

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	211,978.29	627,248.12	627,248.12
2022-2023 Fixed Carry Forward	-70,921.79	-124,648.05	-125,664.34
Total Indirect Costs	282,900.08	751,896.17	752,912.46
2022-2023 Direct Costs	5,808,628.90	5,393,359.07	5,393,359.07
2024-2025 Rate	4.87*	13.94*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,484,383.78	5,009,626.67	5,009,626.67
Indirect costs based on rate ** multiplied by actual direct costs	267,089.49	698,341.96	699,343.88
2024-2025 Actual Indirect Costs	216,186.87	690,943.98	690,943.98
2022-2023 Fixed Carry Forward	-70,921.79	-124,648.05	-125,664.34
Total Indirect Costs	287,108.66	815,592.03	816,608.32
Over/(Under) Recovery	-20,019.17	-117,250.07	-117,264.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	216,186.87	690,943.98	690,943.98
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-20,019.17	-117,250.07	-117,264.44
Total Projected Indirect 2026-2027 (Numerator)	236,206.04	808,194.05	808,208.42
Direct Costs	5,484,383.78	5,009,626.67	5,009,626.67
Rate for 2026-2027 **	4.31*	16.13*	16.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79020
Form R0418

*** Final ***

Caro Community Schools
301 N HOOPER ST
CARO, MI 48723

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	366,524.27	1,883,196.10	1,883,196.10
2022-2023 Fixed Carry Forward	16,308.02	163,588.95	163,588.95
Total Indirect Costs	350,216.25	1,719,607.15	1,719,607.15
2022-2023 Direct Costs	19,589,863.23	18,073,191.40	18,073,191.40
2024-2025 Rate	1.79*	9.51*	9.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	20,895,082.75	18,945,786.71	18,945,786.71
Indirect costs based on rate ** multiplied by actual direct costs	374,021.98	1,801,744.32	1,801,744.32
2024-2025 Actual Indirect Costs	341,337.00	2,290,633.04	2,290,633.04
2022-2023 Fixed Carry Forward	16,308.02	163,588.95	163,588.95
Total Indirect Costs	325,028.98	2,127,044.09	2,127,044.09
Over/(Under) Recovery	48,993.00	-325,299.77	-325,299.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	341,337.00	2,290,633.04	2,290,633.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	48,993.00	-325,299.77	-325,299.77
Total Projected Indirect 2026-2027 (Numerator)	292,344.00	2,615,932.81	2,615,932.81
Direct Costs	20,895,082.75	18,945,786.71	18,945,786.71
Rate for 2026-2027 **	1.40*	13.81*	13.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79030
Form R0418

*** Final ***

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	533,755.47	1,419,244.75	1,419,244.75
2022-2023 Fixed Carry Forward	-23,757.47	-65,839.89	-65,839.89
Total Indirect Costs	557,512.94	1,485,084.64	1,485,084.64
2022-2023 Direct Costs	12,319,799.53	11,434,310.25	11,434,310.25
2024-2025 Rate	4.53*	12.99*	12.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,474,879.54	12,555,598.11	12,555,598.11
Indirect costs based on rate ** multiplied by actual direct costs	610,412.04	1,630,972.19	1,630,972.19
2024-2025 Actual Indirect Costs	549,359.97	1,468,641.40	1,468,641.40
2022-2023 Fixed Carry Forward	-23,757.47	-65,839.89	-65,839.89
Total Indirect Costs	573,117.44	1,534,481.29	1,534,481.29
Over/(Under) Recovery	37,294.60	96,490.90	96,490.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	549,359.97	1,468,641.40	1,468,641.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	37,294.60	96,490.90	96,490.90
Total Projected Indirect 2026-2027 (Numerator)	512,065.37	1,372,150.50	1,372,150.50
Direct Costs	13,474,879.54	12,555,598.11	12,555,598.11
Rate for 2026-2027 **	3.80*	10.93*	10.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79080
Form R0418

*** Final ***

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	329,110.43	1,451,255.84	1,451,255.84
2022-2023 Fixed Carry Forward	19,226.51	-388,241.13	-415,929.18
Total Indirect Costs	309,883.92	1,839,496.97	1,867,185.02
2022-2023 Direct Costs	8,423,070.63	7,300,925.22	7,300,925.22
2024-2025 Rate	3.68*	25.20*	25.57**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,860,943.25	7,906,257.03	7,906,257.03
Indirect costs based on rate ** multiplied by actual direct costs	326,082.71	1,185,938.55	1,976,564.26
2024-2025 Actual Indirect Costs	332,681.61	1,287,367.83	1,287,367.83
2022-2023 Fixed Carry Forward	19,226.51	-388,241.13	-415,929.18
Total Indirect Costs	313,455.10	1,675,608.96	1,703,297.01
Over/(Under) Recovery	12,627.61	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	332,681.61	1,287,367.83	1,287,367.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	12,627.61	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	320,054.00	1,287,367.83	1,287,367.83
Direct Costs	8,860,943.25	7,906,257.03	7,906,257.03
Rate for 2026-2027 **	3.61*	16.28*	16.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79090
Form R0418

*** Final ***

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	226,242.25	1,032,466.96	1,032,466.96
2022-2023 Fixed Carry Forward	86,907.27	0.00	102,013.00
Total Indirect Costs	139,334.98	1,032,466.96	930,453.96
2022-2023 Direct Costs	7,619,632.93	6,813,408.22	6,813,408.22
2024-2025 Rate	1.83*	15.15*	13.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,870,172.68	7,012,183.19	7,012,183.19
Indirect costs based on rate ** multiplied by actual direct costs	144,024.16	1,051,827.48	957,864.22
2024-2025 Actual Indirect Costs	229,059.73	1,087,049.22	1,087,049.22
2022-2023 Fixed Carry Forward	86,907.27	0.00	102,013.00
Total Indirect Costs	142,152.46	1,087,049.22	985,036.22
Over/(Under) Recovery	19,769.14	0.00	17,820.24

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	229,059.73	1,087,049.22	1,087,049.22
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	19,769.14	0.00	17,820.24
Total Projected Indirect 2026-2027 (Numerator)	209,290.59	1,087,049.22	1,069,228.98
Direct Costs	7,870,172.68	7,012,183.19	7,012,183.19
Rate for 2026-2027 **	2.66*	15.50*	15.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79100
Form R0418

*** Final ***

Millington Community Schools
8664 DEAN DR
MILLINGTON, MI 48746

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	524,780.41	1,716,418.46	1,716,418.46
2022-2023 Fixed Carry Forward	810.04	-140,520.82	-141,551.00
Total Indirect Costs	523,970.37	1,856,939.28	1,857,969.46
2022-2023 Direct Costs	12,233,485.76	11,041,847.71	11,041,847.71
2024-2025 Rate	4.28*	16.82*	16.83**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,880,855.94	13,301,316.74	13,301,316.74
Indirect costs based on rate ** multiplied by actual direct costs	636,900.63	1,995,197.51	2,238,611.61
2024-2025 Actual Indirect Costs	737,226.16	2,316,765.36	2,316,765.36
2022-2023 Fixed Carry Forward	810.04	-140,520.82	-141,551.00
Total Indirect Costs	736,416.12	2,457,286.18	2,458,316.36
Over/(Under) Recovery	-99,515.49	0.00	-219,704.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	737,226.16	2,316,765.36	2,316,765.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-99,515.49	0.00	-219,704.75
Total Projected Indirect 2026-2027 (Numerator)	836,741.65	2,316,765.36	2,536,470.11
Direct Costs	14,880,855.94	13,301,316.74	13,301,316.74
Rate for 2026-2027 **	5.62*	17.42*	19.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79110
Form R0418

*** Final ***

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	428,735.76	1,347,693.70	1,347,693.70
2022-2023 Fixed Carry Forward	1,130.54	0.00	-110,472.55
Total Indirect Costs	427,605.22	1,347,693.70	1,458,166.25
2022-2023 Direct Costs	8,748,390.14	8,067,937.44	8,067,937.44
2024-2025 Rate	4.89*	16.70*	18.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,605,038.69	9,618,144.99	9,618,144.99
Indirect costs based on rate ** multiplied by actual direct costs	518,586.39	1,442,721.75	1,737,998.80
2024-2025 Actual Indirect Costs	408,711.27	1,395,604.97	1,395,604.97
2022-2023 Fixed Carry Forward	1,130.54	0.00	-110,472.55
Total Indirect Costs	407,580.73	1,395,604.97	1,506,077.52
Over/(Under) Recovery	111,005.66	0.00	231,921.28

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	408,711.27	1,395,604.97	1,395,604.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	111,005.66	0.00	231,921.28
Total Projected Indirect 2026-2027 (Numerator)	297,705.61	1,395,604.97	1,163,683.69
Direct Costs	10,605,038.69	9,618,144.99	9,618,144.99
Rate for 2026-2027 **	2.81*	14.51*	12.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79145
Form R0418

*** Final ***

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	508,536.08	1,511,396.86	1,511,396.86
2022-2023 Fixed Carry Forward	-25,058.51	0.00	-269,885.05
Total Indirect Costs	533,594.59	1,511,396.86	1,781,281.91
2022-2023 Direct Costs	8,449,045.91	7,446,185.13	7,446,185.13
2024-2025 Rate	6.32*	20.30*	23.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,885,787.21	7,966,647.77	7,966,647.77
Indirect costs based on rate ** multiplied by actual direct costs	561,581.75	1,194,997.17	1,905,622.15
2024-2025 Actual Indirect Costs	594,688.51	1,513,827.95	1,513,827.95
2022-2023 Fixed Carry Forward	-25,058.51	0.00	-269,885.05
Total Indirect Costs	619,747.02	1,513,827.95	1,783,713.00
Over/(Under) Recovery	-58,165.27	0.00	121,909.15

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	594,688.51	1,513,827.95	1,513,827.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-58,165.27	0.00	121,909.15
Total Projected Indirect 2026-2027 (Numerator)	652,853.78	1,513,827.95	1,391,918.80
Direct Costs	8,885,787.21	7,966,647.77	7,966,647.77
Rate for 2026-2027 **	7.35*	19.00*	17.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 79150
Form R0418

*** Final ***

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	667,175.27	1,915,860.15	1,915,860.15
2022-2023 Fixed Carry Forward	-108,230.21	-708,955.28	-708,955.28
Total Indirect Costs	775,405.48	2,624,815.43	2,624,815.43
2022-2023 Direct Costs	14,262,598.59	13,013,913.71	13,013,913.71
2024-2025 Rate	5.44*	20.17*	20.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,688,382.13	11,417,464.69	11,417,464.69
Indirect costs based on rate ** multiplied by actual direct costs	690,247.99	1,712,619.70	2,302,902.63
2024-2025 Actual Indirect Costs	512,581.04	1,783,498.48	1,783,498.48
2022-2023 Fixed Carry Forward	-108,230.21	-708,955.28	-708,955.28
Total Indirect Costs	620,811.25	2,492,453.76	2,492,453.76
Over/(Under) Recovery	147,093.50	0.00	-189,551.13

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	512,581.04	1,783,498.48	1,783,498.48
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	147,093.50	0.00	-189,551.13
Total Projected Indirect 2026-2027 (Numerator)	365,487.54	1,783,498.48	1,973,049.61
Direct Costs	12,688,382.13	11,417,464.69	11,417,464.69
Rate for 2026-2027 **	2.88*	15.62*	17.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80000
Form R0418

*** Final ***

Van Buren ISD
490 S PAW PAW ST
LAWRENCE, MI 49064

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,125,253.73	6,955,760.65	6,955,760.65
2022-2023 Fixed Carry Forward	-169,079.07	0.00	-245,219.59
Total Indirect Costs	4,294,332.80	6,955,760.65	7,200,980.24
2022-2023 Direct Costs	50,156,441.86	47,325,934.94	47,325,934.94
2024-2025 Rate	8.56*	14.70*	15.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	62,636,556.65	59,266,527.99	59,266,527.99
Indirect costs based on rate ** multiplied by actual direct costs	5,361,689.25	8,712,179.61	9,020,365.56
2024-2025 Actual Indirect Costs	4,322,960.38	7,692,989.04	7,692,989.04
2022-2023 Fixed Carry Forward	-169,079.07	0.00	-245,219.59
Total Indirect Costs	4,492,039.45	7,692,989.04	7,938,208.63
Over/(Under) Recovery	869,649.80	1,019,190.57	1,082,156.93

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,322,960.38	7,692,989.04	7,692,989.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	869,649.80	1,019,190.57	1,082,156.93
Total Projected Indirect 2026-2027 (Numerator)	3,453,310.58	6,673,798.47	6,610,832.11
Direct Costs	62,636,556.65	59,266,527.99	59,266,527.99
Rate for 2026-2027 **	5.51*	11.26*	11.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80010
Form R0418

*** Final ***

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,150,013.72	3,850,413.47	3,850,413.47
2022-2023 Fixed Carry Forward	38,837.11	0.00	-133,525.86
Total Indirect Costs	1,111,176.61	3,850,413.47	3,983,939.33
2022-2023 Direct Costs	23,694,484.36	20,994,084.61	20,994,084.61
2024-2025 Rate	4.69*	18.34*	18.98**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	24,339,460.93	21,463,504.89	21,463,504.89
Indirect costs based on rate ** multiplied by actual direct costs	1,141,520.72	3,219,525.73	4,073,773.23
2024-2025 Actual Indirect Costs	1,553,365.62	4,429,321.66	4,429,321.66
2022-2023 Fixed Carry Forward	38,837.11	0.00	-133,525.86
Total Indirect Costs	1,514,528.51	4,429,321.66	4,562,847.52
Over/(Under) Recovery	-373,007.79	0.00	-489,074.29

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,553,365.62	4,429,321.66	4,429,321.66
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-373,007.79	0.00	-489,074.29
Total Projected Indirect 2026-2027 (Numerator)	1,926,373.41	4,429,321.66	4,918,395.95
Direct Costs	24,339,460.93	21,463,504.89	21,463,504.89
Rate for 2026-2027 **	7.91*	20.64*	22.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80020
Form R0418

*** Final ***

Bangor Public Schools (Van Buren)
801 W ARLINGTON ST
BANGOR, MI 49013

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	507,556.61	2,400,006.45	2,400,006.45
2022-2023 Fixed Carry Forward	142,402.81	0.00	-262,125.20
Total Indirect Costs	365,153.80	2,400,006.45	2,662,131.65
2022-2023 Direct Costs	15,871,875.37	13,979,425.53	13,979,425.53
2024-2025 Rate	2.30*	17.17*	19.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,548,417.80	13,728,615.84	13,728,615.84
Indirect costs based on rate ** multiplied by actual direct costs	357,613.61	2,059,292.38	2,613,928.46
2024-2025 Actual Indirect Costs	705,481.10	2,525,283.06	2,525,283.06
2022-2023 Fixed Carry Forward	142,402.81	0.00	-262,125.20
Total Indirect Costs	563,078.29	2,525,283.06	2,787,408.26
Over/(Under) Recovery	-205,464.68	0.00	-173,479.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	705,481.10	2,525,283.06	2,525,283.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-205,464.68	0.00	-173,479.80
Total Projected Indirect 2026-2027 (Numerator)	910,945.78	2,525,283.06	2,698,762.86
Direct Costs	15,548,417.80	13,728,615.84	13,728,615.84
Rate for 2026-2027 **	5.86*	18.39*	19.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80040
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*** Final ***

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	388,851.62	1,226,373.89	1,226,373.89
2022-2023 Fixed Carry Forward	-108,841.83	0.00	-323,194.94
Total Indirect Costs	497,693.45	1,226,373.89	1,549,568.83
2022-2023 Direct Costs	5,523,424.73	4,685,902.46	4,685,902.46
2024-2025 Rate	9.01*	26.17*	33.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,324,261.75	6,112,619.61	6,112,619.61
Indirect costs based on rate ** multiplied by actual direct costs	659,915.98	916,892.94	1,528,154.90
2024-2025 Actual Indirect Costs	497,655.61	1,709,297.75	1,709,297.75
2022-2023 Fixed Carry Forward	-108,841.83	0.00	-323,194.94
Total Indirect Costs	606,497.44	1,709,297.75	2,032,492.69
Over/(Under) Recovery	17,778.53	0.00	28,218.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	497,655.61	1,709,297.75	1,709,297.75
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	17,778.53	0.00	28,218.19
Total Projected Indirect 2026-2027 (Numerator)	479,877.08	1,709,297.75	1,681,079.56
Direct Costs	7,324,261.75	6,112,619.61	6,112,619.61
Rate for 2026-2027 **	6.55*	27.96*	27.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80050
Form R0418

*** Final ***

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	546,944.87	1,492,528.36	1,492,528.36
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	546,944.87	1,492,528.36	1,492,528.36
2022-2023 Direct Costs	9,478,001.04	8,532,417.55	8,532,417.55
2024-2025 Rate	5.77*	17.49*	17.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,172,333.87	9,111,200.65	9,111,200.65
Indirect costs based on rate ** multiplied by actual direct costs	586,943.66	1,366,680.10	1,593,548.99
2024-2025 Actual Indirect Costs	487,513.66	1,548,646.88	1,548,646.88
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	487,513.66	1,548,646.88	1,548,646.88
Over/(Under) Recovery	99,430.00	0.00	44,902.11

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	487,513.66	1,548,646.88	1,548,646.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	99,430.00	0.00	44,902.11
Total Projected Indirect 2026-2027 (Numerator)	388,083.66	1,548,646.88	1,503,744.77
Direct Costs	10,172,333.87	9,111,200.65	9,111,200.65
Rate for 2026-2027 **	3.82*	17.00*	16.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80090
Form R0418

*** Final ***

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	532,409.10	2,204,744.00	2,204,744.00
2022-2023 Fixed Carry Forward	-40,795.47	0.00	-54,452.57
Total Indirect Costs	573,204.57	2,204,744.00	2,259,196.57
2022-2023 Direct Costs	14,309,466.51	12,637,131.61	12,637,131.61
2024-2025 Rate	4.01*	17.45*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,249,969.19	12,654,892.85	12,654,892.85
Indirect costs based on rate ** multiplied by actual direct costs	571,423.76	1,898,233.93	2,262,694.84
2024-2025 Actual Indirect Costs	654,155.86	2,249,232.20	2,249,232.20
2022-2023 Fixed Carry Forward	-40,795.47	0.00	-54,452.57
Total Indirect Costs	694,951.33	2,249,232.20	2,303,684.77
Over/(Under) Recovery	-123,527.57	0.00	-40,989.93

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	654,155.86	2,249,232.20	2,249,232.20
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-123,527.57	0.00	-40,989.93
Total Projected Indirect 2026-2027 (Numerator)	777,683.43	2,249,232.20	2,290,222.13
Direct Costs	14,249,969.19	12,654,892.85	12,654,892.85
Rate for 2026-2027 **	5.46*	17.77*	18.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80110
Form R0418

*** Final ***

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	338,428.18	1,293,416.18	1,293,416.18
2022-2023 Fixed Carry Forward	55,686.28	0.00	15,125.28
Total Indirect Costs	282,741.90	1,293,416.18	1,278,290.90
2022-2023 Direct Costs	9,682,137.11	8,727,149.11	8,727,149.11
2024-2025 Rate	2.92*	14.82*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,299,945.11	10,011,342.19	10,011,342.19
Indirect costs based on rate ** multiplied by actual direct costs	329,958.40	1,483,680.91	1,466,661.63
2024-2025 Actual Indirect Costs	380,787.48	1,669,390.40	1,669,390.40
2022-2023 Fixed Carry Forward	55,686.28	0.00	15,125.28
Total Indirect Costs	325,101.20	1,669,390.40	1,654,265.12
Over/(Under) Recovery	4,857.20	-185,709.49	-187,603.49

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	380,787.48	1,669,390.40	1,669,390.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	4,857.20	-185,709.49	-187,603.49
Total Projected Indirect 2026-2027 (Numerator)	375,930.28	1,855,099.89	1,856,993.89
Direct Costs	11,299,945.11	10,011,342.19	10,011,342.19
Rate for 2026-2027 **	3.33*	18.53*	18.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80120
Form R0418

*** Final ***

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	703,578.50	2,091,621.90	2,091,621.90
2022-2023 Fixed Carry Forward	-91,798.68	-173,036.00	-206,401.37
Total Indirect Costs	795,377.18	2,264,657.90	2,298,023.27
2022-2023 Direct Costs	15,684,510.63	14,296,467.23	14,296,467.23
2024-2025 Rate	5.07*	15.84*	16.07**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,870,776.14	15,352,516.68	15,352,516.68
Indirect costs based on rate ** multiplied by actual direct costs	855,348.35	2,302,877.50	2,467,149.43
2024-2025 Actual Indirect Costs	847,244.77	2,365,504.23	2,365,504.23
2022-2023 Fixed Carry Forward	-91,798.68	-173,036.00	-206,401.37
Total Indirect Costs	939,043.45	2,538,540.23	2,571,905.60
Over/(Under) Recovery	-83,695.10	0.00	-104,756.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	847,244.77	2,365,504.23	2,365,504.23
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-83,695.10	0.00	-104,756.17
Total Projected Indirect 2026-2027 (Numerator)	930,939.87	2,365,504.23	2,470,260.40
Direct Costs	16,870,776.14	15,352,516.68	15,352,516.68
Rate for 2026-2027 **	5.52*	15.41*	16.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80130
Form R0418

*** Final ***

Lawrence Public Schools
650 W SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	393,495.63	907,915.12	907,915.12
2022-2023 Fixed Carry Forward	29,109.62	0.00	22,692.85
Total Indirect Costs	364,386.01	907,915.12	885,222.27
2022-2023 Direct Costs	6,222,206.90	5,707,787.41	5,707,787.41
2024-2025 Rate	5.86*	15.91*	15.51**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,406,754.97	4,870,681.28	4,870,681.28
Indirect costs based on rate ** multiplied by actual direct costs	316,835.84	730,602.19	755,442.67
2024-2025 Actual Indirect Costs	370,242.61	906,316.30	906,316.30
2022-2023 Fixed Carry Forward	29,109.62	0.00	22,692.85
Total Indirect Costs	341,132.99	906,316.30	883,623.45
Over/(Under) Recovery	-24,297.15	0.00	-128,180.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	370,242.61	906,316.30	906,316.30
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-24,297.15	0.00	-128,180.78
Total Projected Indirect 2026-2027 (Numerator)	394,539.76	906,316.30	1,034,497.08
Direct Costs	5,406,754.97	4,870,681.28	4,870,681.28
Rate for 2026-2027 **	7.30*	18.61*	21.24**

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

Michigan Department of Education
Carry Forward Calculation
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School District 80140
Form R0418

*** Final ***

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	504,016.46	1,761,542.09	1,761,542.09
2022-2023 Fixed Carry Forward	-45,868.62	0.00	-6,184.99
Total Indirect Costs	549,885.08	1,761,542.09	1,767,727.08
2022-2023 Direct Costs	12,036,079.29	10,778,553.66	10,778,553.66
2024-2025 Rate	4.57*	16.34*	16.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,969,876.56	12,516,883.64	12,516,883.64
Indirect costs based on rate ** multiplied by actual direct costs	638,423.36	1,877,532.55	2,052,768.92
2024-2025 Actual Indirect Costs	544,091.41	1,997,084.33	1,997,084.33
2022-2023 Fixed Carry Forward	-45,868.62	0.00	-6,184.99
Total Indirect Costs	589,960.03	1,997,084.33	2,003,269.32
Over/(Under) Recovery	48,463.33	0.00	49,499.60

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	544,091.41	1,997,084.33	1,997,084.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	48,463.33	0.00	49,499.60
Total Projected Indirect 2026-2027 (Numerator)	495,628.08	1,997,084.33	1,947,584.73
Direct Costs	13,969,876.56	12,516,883.64	12,516,883.64
Rate for 2026-2027 **	3.55*	15.96*	15.56**

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

Michigan Department of Education
Carry Forward Calculation
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School District 80150
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*** Final ***

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,659,917.49	5,973,908.46	5,973,908.46
2022-2023 Fixed Carry Forward	-240,564.92	0.00	-502,468.66
Total Indirect Costs	1,900,482.41	5,973,908.46	6,476,377.12
2022-2023 Direct Costs	39,383,480.17	36,458,575.75	36,458,575.75
2024-2025 Rate	4.83*	16.39*	17.76**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	46,544,492.26	41,877,940.50	41,877,940.50
Indirect costs based on rate ** multiplied by actual direct costs	2,248,098.98	6,281,691.08	7,437,522.23
2024-2025 Actual Indirect Costs	1,878,920.83	6,307,631.83	6,307,631.83
2022-2023 Fixed Carry Forward	-240,564.92	0.00	-502,468.66
Total Indirect Costs	2,119,485.75	6,307,631.83	6,810,100.49
Over/(Under) Recovery	128,613.23	0.00	627,421.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,878,920.83	6,307,631.83	6,307,631.83
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	128,613.23	0.00	627,421.74
Total Projected Indirect 2026-2027 (Numerator)	1,750,307.60	6,307,631.83	5,680,210.09
Direct Costs	46,544,492.26	41,877,940.50	41,877,940.50
Rate for 2026-2027 **	3.76*	15.06*	13.56**

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

Michigan Department of Education
Carry Forward Calculation
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School District 80160
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*** Final ***

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,379,412.42	4,083,891.18	4,083,891.18
2022-2023 Fixed Carry Forward	-44,949.39	-285,048.32	-391,481.02
Total Indirect Costs	1,424,361.81	4,368,939.50	4,475,372.20
2022-2023 Direct Costs	28,441,896.53	25,737,417.77	25,737,417.77
2024-2025 Rate	5.01*	16.98*	17.39**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,794,455.65	26,142,818.80	26,142,818.80
Indirect costs based on rate ** multiplied by actual direct costs	1,442,602.23	3,921,422.82	4,546,236.19
2024-2025 Actual Indirect Costs	1,152,213.64	3,803,850.49	3,803,850.49
2022-2023 Fixed Carry Forward	-44,949.39	-285,048.32	-391,481.02
Total Indirect Costs	1,197,163.03	4,088,898.81	4,195,331.51
Over/(Under) Recovery	245,439.20	0.00	350,904.68

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,152,213.64	3,803,850.49	3,803,850.49
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	245,439.20	0.00	350,904.68
Total Projected Indirect 2026-2027 (Numerator)	906,774.44	3,803,850.49	3,452,945.81
Direct Costs	28,794,455.65	26,142,818.80	26,142,818.80
Rate for 2026-2027 **	3.15*	14.55*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 80240
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*** Final ***

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	28,782.46	28,782.46
2022-2023 Fixed Carry Forward	79.60	-4,707.68	-4,707.68
Total Indirect Costs	-79.60	33,490.14	33,490.14
2022-2023 Direct Costs	285,568.26	256,785.80	256,785.80
2024-2025 Rate	0.00*	13.04*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	238,111.72	213,962.57	213,962.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	27,900.72	27,900.72
2024-2025 Actual Indirect Costs	0.00	24,149.15	24,149.15
2022-2023 Fixed Carry Forward	79.60	-4,707.68	-4,707.68
Total Indirect Costs	-79.60	28,856.83	28,856.83
Over/(Under) Recovery	0.00	-956.11	-956.11

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	0.00	24,149.15	24,149.15
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-956.11	-956.11
Total Projected Indirect 2026-2027 (Numerator)	0.00	25,105.26	25,105.26
Direct Costs	238,111.72	213,962.57	213,962.57
Rate for 2026-2027 **	0.00*	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 2026-2027 Indirect Cost Rates
School District 80900
Form R0418

*** Final ***

Michigan Online School
209 S STATE ST
GOBLES, MI 49055

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	331,313.58	471,620.10	471,620.10
2022-2023 Fixed Carry Forward	52,567.61	18,442.28	18,442.28
Total Indirect Costs	278,745.97	453,177.82	453,177.82
2022-2023 Direct Costs	9,317,504.59	9,177,198.07	9,177,198.07
2024-2025 Rate	2.99*	4.94*	4.94**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	13,940,428.74	13,811,801.48	13,811,801.48
Indirect costs based on rate ** multiplied by actual direct costs	416,818.82	682,302.99	682,302.99
2024-2025 Actual Indirect Costs	300,713.77	429,341.03	429,341.03
2022-2023 Fixed Carry Forward	52,567.61	18,442.28	18,442.28
Total Indirect Costs	248,146.16	410,898.75	410,898.75
Over/(Under) Recovery	168,672.66	271,404.24	271,404.24

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	300,713.77	429,341.03	429,341.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	168,672.66	271,404.24	271,404.24
Total Projected Indirect 2026-2027 (Numerator)	132,041.11	157,936.79	157,936.79
Direct Costs	13,940,428.74	13,811,801.48	13,811,801.48
Rate for 2026-2027 **	0.95*	1.14*	1.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81000
Form R0418

*** Final ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	7,267,196.28	10,489,168.52	10,489,168.52
2022-2023 Fixed Carry Forward	417,485.41	0.00	2,867,327.60
Total Indirect Costs	6,849,710.87	10,489,168.52	7,621,840.92
2022-2023 Direct Costs	70,100,282.18	66,878,309.94	66,878,309.94
2024-2025 Rate	9.77*	15.68*	11.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	80,897,828.81	77,919,692.31	77,919,692.31
Indirect costs based on rate ** multiplied by actual direct costs	7,903,717.87	11,687,953.85	8,882,844.92
2024-2025 Actual Indirect Costs	8,321,650.46	11,299,786.96	11,299,786.96
2022-2023 Fixed Carry Forward	417,485.41	0.00	2,867,327.60
Total Indirect Costs	7,904,165.05	11,299,786.96	8,432,459.36
Over/(Under) Recovery	-447.18	0.00	450,385.56

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	8,321,650.46	11,299,786.96	11,299,786.96
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-447.18	0.00	450,385.56
Total Projected Indirect 2026-2027 (Numerator)	8,322,097.64	11,299,786.96	10,849,401.40
Direct Costs	80,897,828.81	77,919,692.31	77,919,692.31
Rate for 2026-2027 **	10.29*	14.50*	13.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81010
Form R0418

*** Final ***

Ann Arbor Public Schools
2555 S STATE ST
ANN ARBOR, MI 48104

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	10,290,984.07	34,187,665.36	34,187,665.36
2022-2023 Fixed Carry Forward	-2,927,839.66	-6,848,747.50	-6,848,747.50
Total Indirect Costs	13,218,823.73	41,036,412.86	41,036,412.86
2022-2023 Direct Costs	271,867,988.94	267,804,530.49	267,804,530.49
2024-2025 Rate	4.86*	15.32*	15.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	269,511,272.74	259,940,972.76	259,940,972.76
Indirect costs based on rate ** multiplied by actual direct costs	13,098,247.86	38,991,145.91	39,822,957.03
2024-2025 Actual Indirect Costs	9,698,283.33	32,841,116.82	32,841,116.82
2022-2023 Fixed Carry Forward	-2,927,839.66	-6,848,747.50	-6,848,747.50
Total Indirect Costs	12,626,122.99	39,689,864.32	39,689,864.32
Over/(Under) Recovery	472,124.87	0.00	133,092.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	9,698,283.33	32,841,116.82	32,841,116.82
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	472,124.87	0.00	133,092.71
Total Projected Indirect 2026-2027 (Numerator)	9,226,158.46	32,841,116.82	32,708,024.11
Direct Costs	269,511,272.74	259,940,972.76	259,940,972.76
Rate for 2026-2027 **	3.42*	12.63*	12.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81020
Form R0418

*** Final ***

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,778,172.77	8,268,124.89	8,268,124.89
2022-2023 Fixed Carry Forward	368,910.28	960,796.16	621,061.23
Total Indirect Costs	1,409,262.49	7,307,328.73	7,647,063.66
2022-2023 Direct Costs	72,410,816.74	65,920,864.62	65,920,864.62
2024-2025 Rate	1.95*	11.09*	11.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	88,841,781.53	78,979,264.72	78,979,264.72
Indirect costs based on rate ** multiplied by actual direct costs	1,732,414.74	8,758,800.46	9,161,594.71
2024-2025 Actual Indirect Costs	4,101,646.39	13,789,877.51	13,789,877.51
2022-2023 Fixed Carry Forward	368,910.28	960,796.16	621,061.23
Total Indirect Costs	3,732,736.11	12,829,081.35	13,168,816.28
Over/(Under) Recovery	-2,000,321.37	-4,070,280.89	-4,007,221.57

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,101,646.39	13,789,877.51	13,789,877.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-2,000,321.37	-4,070,280.89	-4,007,221.57
Total Projected Indirect 2026-2027 (Numerator)	6,101,967.76	17,860,158.40	17,797,099.08
Direct Costs	88,841,781.53	78,979,264.72	78,979,264.72
Rate for 2026-2027 **	6.87*	22.61*	22.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81040
Form R0418

*** Final ***

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,804,816.57	5,181,802.24	5,181,802.24
2022-2023 Fixed Carry Forward	44,879.86	0.00	-190,332.51
Total Indirect Costs	1,759,936.71	5,181,802.24	5,372,134.75
2022-2023 Direct Costs	36,526,977.07	33,149,991.40	33,149,991.40
2024-2025 Rate	4.82*	15.63*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	37,705,295.30	34,267,836.71	34,267,836.71
Indirect costs based on rate ** multiplied by actual direct costs	1,817,395.23	5,140,175.51	5,554,816.33
2024-2025 Actual Indirect Costs	1,745,583.04	5,183,041.63	5,183,041.63
2022-2023 Fixed Carry Forward	44,879.86	0.00	-190,332.51
Total Indirect Costs	1,700,703.18	5,183,041.63	5,373,374.14
Over/(Under) Recovery	116,692.05	0.00	181,442.19

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,745,583.04	5,183,041.63	5,183,041.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	116,692.05	0.00	181,442.19
Total Projected Indirect 2026-2027 (Numerator)	1,628,890.99	5,183,041.63	5,001,599.44
Direct Costs	37,705,295.30	34,267,836.71	34,267,836.71
Rate for 2026-2027 **	4.32*	15.13*	14.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81050
Form R0418

*** Final ***

Dexter Community School District
2704 BAKER RD
DEXTER, MI 48130

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	765,558.61	5,669,093.51	5,669,093.51
2022-2023 Fixed Carry Forward	237,458.19	801,799.39	801,799.39
Total Indirect Costs	528,100.42	4,867,294.12	4,867,294.12
2022-2023 Direct Costs	54,860,761.70	49,725,875.58	49,725,875.58
2024-2025 Rate	0.96*	9.79*	9.79**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	61,948,769.23	56,615,913.98	56,615,913.98
Indirect costs based on rate ** multiplied by actual direct costs	594,708.18	5,542,697.98	5,542,697.98
2024-2025 Actual Indirect Costs	976,256.12	6,248,232.76	6,248,232.76
2022-2023 Fixed Carry Forward	237,458.19	801,799.39	801,799.39
Total Indirect Costs	738,797.93	5,446,433.37	5,446,433.37
Over/(Under) Recovery	-144,089.75	96,264.61	96,264.61

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	976,256.12	6,248,232.76	6,248,232.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-144,089.75	96,264.61	96,264.61
Total Projected Indirect 2026-2027 (Numerator)	1,120,345.87	6,151,968.15	6,151,968.15
Direct Costs	61,948,769.23	56,615,913.98	56,615,913.98
Rate for 2026-2027 **	1.81*	10.87*	10.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81070
Form R0418

*** Final ***

Lincoln Consolidated School District
7425 WILLIS RD
YPSILANTI, MI 48197

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,264,834.58	7,790,670.42	7,790,670.42
2022-2023 Fixed Carry Forward	-602,700.89	0.00	-923,203.68
Total Indirect Costs	2,867,535.47	7,790,670.42	8,713,874.10
2022-2023 Direct Costs	51,134,561.31	47,915,190.69	47,915,190.69
2024-2025 Rate	5.61*	16.26*	18.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	54,327,922.16	50,356,922.95	50,356,922.95
Indirect costs based on rate ** multiplied by actual direct costs	3,047,796.43	7,553,538.44	9,159,924.28
2024-2025 Actual Indirect Costs	2,399,337.74	9,034,882.77	9,034,882.77
2022-2023 Fixed Carry Forward	-602,700.89	0.00	-923,203.68
Total Indirect Costs	3,002,038.63	9,034,882.77	9,958,086.45
Over/(Under) Recovery	45,757.80	0.00	-798,162.17

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,399,337.74	9,034,882.77	9,034,882.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	45,757.80	0.00	-798,162.17
Total Projected Indirect 2026-2027 (Numerator)	2,353,579.94	9,034,882.77	9,833,044.94
Direct Costs	54,327,922.16	50,356,922.95	50,356,922.95
Rate for 2026-2027 **	4.33*	17.94*	19.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81080
Form R0418

*** Final ***

Manchester Community Schools
710 E MAIN ST
MANCHESTER, MI 48158

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	486,351.28	2,044,626.35	2,044,626.35
2022-2023 Fixed Carry Forward	131,094.37	0.00	-495,490.64
Total Indirect Costs	355,256.91	2,044,626.35	2,540,116.99
2022-2023 Direct Costs	11,935,312.89	10,377,037.82	10,377,037.82
2024-2025 Rate	2.98*	19.70*	24.48**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,525,656.52	11,015,297.04	11,015,297.04
Indirect costs based on rate ** multiplied by actual direct costs	373,264.56	1,652,294.56	2,696,544.72
2024-2025 Actual Indirect Costs	597,602.50	2,107,961.98	2,107,961.98
2022-2023 Fixed Carry Forward	131,094.37	0.00	-495,490.64
Total Indirect Costs	466,508.13	2,107,961.98	2,603,452.62
Over/(Under) Recovery	-93,243.57	0.00	93,092.10

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	597,602.50	2,107,961.98	2,107,961.98
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-93,243.57	0.00	93,092.10
Total Projected Indirect 2026-2027 (Numerator)	690,846.07	2,107,961.98	2,014,869.88
Direct Costs	12,525,656.52	11,015,297.04	11,015,297.04
Rate for 2026-2027 **	5.52*	19.14*	18.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81100
Form R0418

*** Final ***

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,073,196.56	4,966,261.71	4,966,261.71
2022-2023 Fixed Carry Forward	142,480.91	0.00	-415,350.46
Total Indirect Costs	930,715.65	4,966,261.71	5,381,612.17
2022-2023 Direct Costs	30,493,205.98	26,600,140.83	26,600,140.83
2024-2025 Rate	3.05*	18.67*	20.23**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	33,021,575.93	28,777,980.60	28,777,980.60
Indirect costs based on rate ** multiplied by actual direct costs	1,007,158.07	4,316,697.09	5,821,785.48
2024-2025 Actual Indirect Costs	1,219,968.22	5,463,563.55	5,463,563.55
2022-2023 Fixed Carry Forward	142,480.91	0.00	-415,350.46
Total Indirect Costs	1,077,487.31	5,463,563.55	5,878,914.01
Over/(Under) Recovery	-70,329.24	0.00	-57,128.53

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,219,968.22	5,463,563.55	5,463,563.55
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-70,329.24	0.00	-57,128.53
Total Projected Indirect 2026-2027 (Numerator)	1,290,297.46	5,463,563.55	5,520,692.08
Direct Costs	33,021,575.93	28,777,980.60	28,777,980.60
Rate for 2026-2027 **	3.91*	18.99*	19.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81120
Form R0418

*** Final ***

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,302,209.48	8,776,035.76	8,776,035.76
2022-2023 Fixed Carry Forward	-14,247.99	-865,693.98	-865,693.98
Total Indirect Costs	2,316,457.47	9,641,729.74	9,641,729.74
2022-2023 Direct Costs	76,341,344.35	69,650,840.12	69,650,840.12
2024-2025 Rate	3.03*	13.84*	13.84**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	81,596,185.27	74,501,407.82	74,501,407.82
Indirect costs based on rate ** multiplied by actual direct costs	2,472,364.41	10,310,994.84	10,310,994.84
2024-2025 Actual Indirect Costs	2,199,870.42	9,027,286.74	9,027,286.74
2022-2023 Fixed Carry Forward	-14,247.99	-865,693.98	-865,693.98
Total Indirect Costs	2,214,118.41	9,892,980.72	9,892,980.72
Over/(Under) Recovery	258,246.00	418,014.12	418,014.12

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,199,870.42	9,027,286.74	9,027,286.74
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	258,246.00	418,014.12	418,014.12
Total Projected Indirect 2026-2027 (Numerator)	1,941,624.42	8,609,272.62	8,609,272.62
Direct Costs	81,596,185.27	74,501,407.82	74,501,407.82
Rate for 2026-2027 **	2.38*	11.56*	11.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81140
Form R0418

*** Final ***

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	494,266.52	1,664,024.03	1,664,024.03
2022-2023 Fixed Carry Forward	158,337.99	288,891.97	320,285.58
Total Indirect Costs	335,928.53	1,375,132.06	1,343,738.45
2022-2023 Direct Costs	14,259,006.87	13,089,249.36	13,089,249.36
2024-2025 Rate	2.36*	10.51*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,848,381.31	14,474,528.13	14,474,528.13
Indirect costs based on rate ** multiplied by actual direct costs	374,021.80	1,521,272.91	1,486,534.04
2024-2025 Actual Indirect Costs	637,706.90	2,011,560.08	2,011,560.08
2022-2023 Fixed Carry Forward	158,337.99	288,891.97	320,285.58
Total Indirect Costs	479,368.91	1,722,668.11	1,691,274.50
Over/(Under) Recovery	-105,347.11	-201,395.20	-150,430.37

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	637,706.90	2,011,560.08	2,011,560.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-105,347.11	-201,395.20	-150,430.37
Total Projected Indirect 2026-2027 (Numerator)	743,054.01	2,212,955.28	2,161,990.45
Direct Costs	15,848,381.31	14,474,528.13	14,474,528.13
Rate for 2026-2027 **	4.69*	15.29*	14.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81900
Form R0418

*** Final ***

Global Tech Academy
1715 E FOREST AVE
YPSILANTI, MI 48198

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	364,712.66	979,068.99	979,068.99
2022-2023 Fixed Carry Forward	19,585.63	0.00	0.00
Total Indirect Costs	345,127.03	979,068.99	979,068.99
2022-2023 Direct Costs	3,098,145.44	2,483,789.11	2,483,789.11
2024-2025 Rate	11.14*	39.42*	39.42**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,713,397.21	2,143,002.01	2,143,002.01
Indirect costs based on rate ** multiplied by actual direct costs	302,272.45	321,450.30	535,750.50
2024-2025 Actual Indirect Costs	298,929.57	869,324.77	869,324.77
2022-2023 Fixed Carry Forward	19,585.63	0.00	0.00
Total Indirect Costs	279,343.94	869,324.77	869,324.77
Over/(Under) Recovery	22,928.51	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	298,929.57	869,324.77	869,324.77
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	22,928.51	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	276,001.06	869,324.77	869,324.77
Direct Costs	2,713,397.21	2,143,002.01	2,143,002.01
Rate for 2026-2027 **	10.17*	40.57*	40.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81901
Form R0418

*** Final ***

Honey Creek Community School
1735 S WAGNER RD
ANN ARBOR, MI 48103

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	135,048.00	339,758.00	339,758.00
2022-2023 Fixed Carry Forward	44,419.34	0.00	116,190.66
Total Indirect Costs	90,628.66	339,758.00	223,567.34
2022-2023 Direct Costs	3,398,016.00	3,193,306.00	3,193,306.00
2024-2025 Rate	2.67*	10.64*	7.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,655,502.86	3,451,120.88	3,451,120.88
Indirect costs based on rate ** multiplied by actual direct costs	97,601.93	367,199.26	241,578.46
2024-2025 Actual Indirect Costs	143,146.15	347,528.13	347,528.13
2022-2023 Fixed Carry Forward	44,419.34	0.00	116,190.66
Total Indirect Costs	98,726.81	347,528.13	231,337.47
Over/(Under) Recovery	-1,124.88	19,671.13	10,240.99

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	143,146.15	347,528.13	347,528.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,124.88	19,671.13	10,240.99
Total Projected Indirect 2026-2027 (Numerator)	144,271.03	327,857.00	337,287.14
Direct Costs	3,655,502.86	3,451,120.88	3,451,120.88
Rate for 2026-2027 **	3.95*	9.50*	9.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81902
Form R0418

*** Final ***

Central Academy
2459 S INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	948,345.42	2,349,972.00	2,349,972.00
2022-2023 Fixed Carry Forward	-11,545.47	0.00	0.00
Total Indirect Costs	959,890.89	2,349,972.00	2,349,972.00
2022-2023 Direct Costs	7,313,187.94	5,911,561.36	5,911,561.36
2024-2025 Rate	13.13*	39.75*	39.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,503,286.03	6,047,117.98	6,047,117.98
Indirect costs based on rate ** multiplied by actual direct costs	985,181.46	907,067.70	1,511,779.50
2024-2025 Actual Indirect Costs	801,446.19	2,257,614.24	2,257,614.24
2022-2023 Fixed Carry Forward	-11,545.47	0.00	0.00
Total Indirect Costs	812,991.66	2,257,614.24	2,257,614.24
Over/(Under) Recovery	172,189.80	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	801,446.19	2,257,614.24	2,257,614.24
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	172,189.80	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	629,256.39	2,257,614.24	2,257,614.24
Direct Costs	7,503,286.03	6,047,117.98	6,047,117.98
Rate for 2026-2027 **	8.39*	37.33*	37.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81903
Form R0418

*** Final ***

Washtenaw Technical Middle College
4800 E HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	566,825.36	676,132.98	676,132.98
2022-2023 Fixed Carry Forward	61,648.95	71,767.48	71,742.07
Total Indirect Costs	505,176.41	604,365.50	604,390.91
2022-2023 Direct Costs	7,247,383.23	7,138,075.61	7,138,075.61
2024-2025 Rate	6.97*	8.47*	8.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,453,598.70	8,305,635.79	8,305,635.79
Indirect costs based on rate ** multiplied by actual direct costs	589,215.83	703,487.35	703,487.35
2024-2025 Actual Indirect Costs	545,581.30	693,544.21	693,544.21
2022-2023 Fixed Carry Forward	61,648.95	71,767.48	71,742.07
Total Indirect Costs	483,932.35	621,776.73	621,802.14
Over/(Under) Recovery	105,283.48	81,710.62	81,685.21

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	545,581.30	693,544.21	693,544.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	105,283.48	81,710.62	81,685.21
Total Projected Indirect 2026-2027 (Numerator)	440,297.82	611,833.59	611,859.00
Direct Costs	8,453,598.70	8,305,635.79	8,305,635.79
Rate for 2026-2027 **	5.21*	7.37*	7.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81905
Form R0418

*** Final ***

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	786,379.00	2,390,862.00	2,390,862.00
2022-2023 Fixed Carry Forward	-71,110.01	0.00	0.00
Total Indirect Costs	857,489.01	2,390,862.00	2,390,862.00
2022-2023 Direct Costs	7,522,820.00	5,918,337.00	5,918,337.00
2024-2025 Rate	11.40*	40.40*	40.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,873,545.00	7,200,355.00	7,200,355.00
Indirect costs based on rate ** multiplied by actual direct costs	1,011,584.13	1,080,053.25	1,800,088.75
2024-2025 Actual Indirect Costs	1,078,264.00	2,751,454.00	2,751,454.00
2022-2023 Fixed Carry Forward	-71,110.01	0.00	0.00
Total Indirect Costs	1,149,374.01	2,751,454.00	2,751,454.00
Over/(Under) Recovery	-137,789.88	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,078,264.00	2,751,454.00	2,751,454.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-137,789.88	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,216,053.88	2,751,454.00	2,751,454.00
Direct Costs	8,873,545.00	7,200,355.00	7,200,355.00
Rate for 2026-2027 **	13.70*	38.21*	38.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81906
Form R0418

*** Final ***

Fortis Academy
3875 GOLFSIDE RD
YPSILANTI, MI 48197

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	267,084.00	1,681,879.00	1,681,879.00
2022-2023 Fixed Carry Forward	270,960.39	0.00	0.00
Total Indirect Costs	-3,876.39	1,681,879.00	1,681,879.00
2022-2023 Direct Costs	8,026,358.00	6,611,563.00	6,611,563.00
2024-2025 Rate	0.00*	25.44*	25.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,345,242.00	7,872,084.00	7,872,084.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,180,812.60	1,968,021.00
2024-2025 Actual Indirect Costs	469,897.00	1,943,055.00	1,943,055.00
2022-2023 Fixed Carry Forward	270,960.39	0.00	0.00
Total Indirect Costs	198,936.61	1,943,055.00	1,943,055.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	469,897.00	1,943,055.00	1,943,055.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	469,897.00	1,943,055.00	1,943,055.00
Direct Costs	9,345,242.00	7,872,084.00	7,872,084.00
Rate for 2026-2027 **	5.03*	24.68*	24.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81908
Form R0418

*** Final ***

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	58,936.09	239,017.16	239,017.16
2022-2023 Fixed Carry Forward	11,204.67	0.00	0.00
Total Indirect Costs	47,731.42	239,017.16	239,017.16
2022-2023 Direct Costs	2,263,236.87	2,083,155.80	2,083,155.80
2024-2025 Rate	2.11*	11.47*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,561,558.50	3,158,888.04	3,158,888.04
Indirect costs based on rate ** multiplied by actual direct costs	75,148.88	362,324.46	362,324.46
2024-2025 Actual Indirect Costs	162,766.64	565,437.10	565,437.10
2022-2023 Fixed Carry Forward	11,204.67	0.00	0.00
Total Indirect Costs	151,561.97	565,437.10	565,437.10
Over/(Under) Recovery	-76,413.09	-203,112.64	-203,112.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	162,766.64	565,437.10	565,437.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-76,413.09	-203,112.64	-203,112.64
Total Projected Indirect 2026-2027 (Numerator)	239,179.73	768,549.74	768,549.74
Direct Costs	3,561,558.50	3,158,888.04	3,158,888.04
Rate for 2026-2027 **	6.72*	24.33*	24.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81909
Form R0418

*** Final ***

Arbor Preparatory High School
6800 HITCHINGHAM RD
Ypsilanti, MI 48197

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	196,130.00	1,713,024.00	1,713,024.00
2022-2023 Fixed Carry Forward	-69,472.32	0.00	0.00
Total Indirect Costs	265,602.32	1,713,024.00	1,713,024.00
2022-2023 Direct Costs	5,145,721.00	3,628,827.00	3,628,827.00
2024-2025 Rate	5.16*	47.21*	47.21**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,242,050.00	3,694,919.00	3,694,919.00
Indirect costs based on rate ** multiplied by actual direct costs	270,489.78	554,237.85	923,729.75
2024-2025 Actual Indirect Costs	226,103.00	1,773,234.00	1,773,234.00
2022-2023 Fixed Carry Forward	-69,472.32	0.00	0.00
Total Indirect Costs	295,575.32	1,773,234.00	1,773,234.00
Over/(Under) Recovery	-25,085.54	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	226,103.00	1,773,234.00	1,773,234.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-25,085.54	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	251,188.54	1,773,234.00	1,773,234.00
Direct Costs	5,242,050.00	3,694,919.00	3,694,919.00
Rate for 2026-2027 **	4.79*	47.99*	47.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81910
Form R0418

*** Final ***

East Arbor Charter Academy
6885 MERRITT RD
Ypsilanti, MI 48197

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	229,002.00	1,479,852.00	1,479,852.00
2022-2023 Fixed Carry Forward	-17,973.38	0.00	0.00
Total Indirect Costs	246,975.38	1,479,852.00	1,479,852.00
2022-2023 Direct Costs	6,261,977.00	5,011,127.00	5,011,127.00
2024-2025 Rate	3.94*	29.53*	29.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,938,154.00	5,584,810.00	5,584,810.00
Indirect costs based on rate ** multiplied by actual direct costs	273,363.27	837,721.50	1,396,202.50
2024-2025 Actual Indirect Costs	255,208.00	1,608,552.00	1,608,552.00
2022-2023 Fixed Carry Forward	-17,973.38	0.00	0.00
Total Indirect Costs	273,181.38	1,608,552.00	1,608,552.00
Over/(Under) Recovery	181.89	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	255,208.00	1,608,552.00	1,608,552.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	181.89	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	255,026.11	1,608,552.00	1,608,552.00
Direct Costs	6,938,154.00	5,584,810.00	5,584,810.00
Rate for 2026-2027 **	3.68*	28.80*	28.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81912
Form R0418

*** Final ***

South Pointe Scholars Charter Academy
10550 GEDDES RD
Ypsilanti, MI 48198

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	218,296.00	1,725,811.00	1,725,811.00
2022-2023 Fixed Carry Forward	473,016.74	0.00	0.00
Total Indirect Costs	-254,720.74	1,725,811.00	1,725,811.00
2022-2023 Direct Costs	8,026,808.00	6,519,293.00	6,519,293.00
2024-2025 Rate	0.00*	26.47*	26.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,567,514.00	7,043,552.00	7,043,552.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,056,532.80	1,760,888.00
2024-2025 Actual Indirect Costs	284,164.00	1,808,126.00	1,808,126.00
2022-2023 Fixed Carry Forward	473,016.74	0.00	0.00
Total Indirect Costs	-188,852.74	1,808,126.00	1,808,126.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	284,164.00	1,808,126.00	1,808,126.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	284,164.00	1,808,126.00	1,808,126.00
Direct Costs	8,567,514.00	7,043,552.00	7,043,552.00
Rate for 2026-2027 **	3.32*	25.67*	25.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81913
Form R0418

*** Final ***

Livingston Classical Academy
8877 MAIN ST
Whitmore Lake, MI 48189

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	16,988.11	71,417.32	71,417.32
2022-2023 Fixed Carry Forward	5,312.30	230,611.15	232,240.42
Total Indirect Costs	11,675.81	-159,193.83	-160,823.10
2022-2023 Direct Costs	2,347,411.38	2,292,982.17	2,292,982.17
2024-2025 Rate	0.50*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,746,749.85	2,667,623.07	2,667,623.07
Indirect costs based on rate ** multiplied by actual direct costs	13,733.75	0.00	0.00
2024-2025 Actual Indirect Costs	10,996.15	90,122.93	90,122.93
2022-2023 Fixed Carry Forward	5,312.30	230,611.15	232,240.42
Total Indirect Costs	5,683.85	-140,488.22	-142,117.49
Over/(Under) Recovery	8,049.90	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	10,996.15	90,122.93	90,122.93
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	8,049.90	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	2,946.25	90,122.93	90,122.93
Direct Costs	2,746,749.85	2,667,623.07	2,667,623.07
Rate for 2026-2027 **	0.11*	3.38*	3.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81915
Form R0418

*** Final ***

Pittsfield Acres Academy
4377 TEXTILE RD
YPSILANTI, MI 48197

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	84,352.99	236,998.33	236,998.33
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	84,352.99	236,998.33	236,998.33
2022-2023 Direct Costs	694,529.55	541,884.21	541,884.21
2024-2025 Rate	12.15*	43.74*	43.74**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,233,876.42	921,132.94	921,132.94
Indirect costs based on rate ** multiplied by actual direct costs	149,915.99	138,169.94	230,283.24
2024-2025 Actual Indirect Costs	136,575.73	449,319.21	449,319.21
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	136,575.73	449,319.21	449,319.21
Over/(Under) Recovery	13,340.26	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	136,575.73	449,319.21	449,319.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	13,340.26	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	123,235.47	449,319.21	449,319.21
Direct Costs	1,233,876.42	921,132.94	921,132.94
Rate for 2026-2027 **	9.99*	48.78*	48.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 81916
Form R0418

*** Final ***

GEE Compass Academy
850 S. Hewitt Street
Ypsilanti, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,083,030.86	846,101.41	846,101.41
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	857,154.95	1,094,084.40	1,094,084.40
Total Indirect Costs	857,154.95	1,094,084.40	1,094,084.40
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	857,154.95	1,094,084.40	1,094,084.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	857,154.95	1,094,084.40	1,094,084.40
Direct Costs	1,083,030.86	846,101.41	846,101.41
Rate for 2026-2027 **	79.14*	129.31*	129.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82000
Form R0418

*** Final ***

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
2022-2023 Direct Costs	36,693,820.58	33,501,248.71	33,501,248.71
2024-2025 Rate	39.68*	52.99*	52.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	52,037,670.76	45,583,723.70	45,583,723.70
Indirect costs based on rate ** multiplied by actual direct costs	7,805,650.61	6,837,558.56	11,395,930.93
2024-2025 Actual Indirect Costs	15,920,218.98	22,374,166.04	22,374,166.04
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,920,218.98	22,374,166.04	22,374,166.04
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	15,920,218.98	22,374,166.04	22,374,166.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	15,920,218.98	22,374,166.04	22,374,166.04
Direct Costs	52,037,670.76	45,583,723.70	45,583,723.70
Rate for 2026-2027 **	30.59*	49.08*	49.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82010
Form R0418

*** Final ***

Detroit City School District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	74,836.41	74,836.41	74,836.41
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	74,836.41	74,836.41	74,836.41
2022-2023 Direct Costs	0.00	0.00	0.00
2024-2025 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 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
2024-2025 Actual Indirect Costs	1,130,208.00	1,130,208.00	1,130,208.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,130,208.00	1,130,208.00	1,130,208.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,130,208.00	1,130,208.00	1,130,208.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,130,208.00	1,130,208.00	1,130,208.00
Direct Costs	0.00	0.00	0.00
Rate for 2026-2027 **	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 2026-2027 Indirect Cost Rates
School District 82015
Form R0418

*** Final ***

Detroit Public Schools Community District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	47,900,912.24	102,692,492.90	102,692,492.90
2022-2023 Fixed Carry Forward	30,138,371.42	0.00	78,610,172.07
Total Indirect Costs	17,762,540.82	102,692,492.90	24,082,320.83
2022-2023 Direct Costs	964,122,464.77	909,020,652.11	909,020,652.11
2024-2025 Rate	1.84*	11.30*	2.65**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,067,933,389.92	948,213,980.98	948,213,980.98
Indirect costs based on rate ** multiplied by actual direct costs	19,649,974.37	107,148,179.85	25,127,670.50
2024-2025 Actual Indirect Costs	45,533,490.17	164,929,245.11	164,929,245.11
2022-2023 Fixed Carry Forward	30,138,371.42	0.00	78,610,172.07
Total Indirect Costs	15,395,118.75	164,929,245.11	86,319,073.04
Over/(Under) Recovery	4,254,855.62	-57,781,065.26	-61,191,402.54

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	45,533,490.17	164,929,245.11	164,929,245.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	4,254,855.62	-57,781,065.26	-61,191,402.54
Total Projected Indirect 2026-2027 (Numerator)	41,278,634.55	222,710,310.37	226,120,647.65
Direct Costs	1,067,933,389.92	948,213,980.98	948,213,980.98
Rate for 2026-2027 **	3.87*	23.49*	23.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82020
Form R0418

*** Final ***

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,213,904.67	6,195,167.86	6,195,167.86
2022-2023 Fixed Carry Forward	-182,891.62	-595,949.62	-592,853.63
Total Indirect Costs	1,396,796.29	6,791,117.48	6,788,021.49
2022-2023 Direct Costs	47,948,076.56	42,787,893.37	42,787,893.37
2024-2025 Rate	2.91*	15.87*	15.86**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	55,914,860.00	50,280,612.92	50,280,612.92
Indirect costs based on rate ** multiplied by actual direct costs	1,627,122.43	7,542,091.94	7,974,505.21
2024-2025 Actual Indirect Costs	1,516,819.65	6,928,820.51	6,928,820.51
2022-2023 Fixed Carry Forward	-182,891.62	-595,949.62	-592,853.63
Total Indirect Costs	1,699,711.27	7,524,770.13	7,521,674.14
Over/(Under) Recovery	-72,588.84	0.00	452,831.07

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,516,819.65	6,928,820.51	6,928,820.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-72,588.84	0.00	452,831.07
Total Projected Indirect 2026-2027 (Numerator)	1,589,408.49	6,928,820.51	6,475,989.44
Direct Costs	55,914,860.00	50,280,612.92	50,280,612.92
Rate for 2026-2027 **	2.84*	13.78*	12.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82030
Form R0418

*** Final ***

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,777,978.52	36,384,794.13	36,384,794.13
2022-2023 Fixed Carry Forward	-599,914.64	-2,540,804.21	-2,536,762.36
Total Indirect Costs	6,377,893.16	38,925,598.34	38,921,556.49
2022-2023 Direct Costs	326,052,547.98	295,194,183.13	295,194,183.13
2024-2025 Rate	1.96*	13.19*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	362,062,704.96	328,966,904.04	328,966,904.04
Indirect costs based on rate ** multiplied by actual direct costs	7,096,429.02	43,390,734.64	43,390,734.64
2024-2025 Actual Indirect Costs	6,975,931.86	39,741,118.40	39,741,118.40
2022-2023 Fixed Carry Forward	-599,914.64	-2,540,804.21	-2,536,762.36
Total Indirect Costs	7,575,846.50	42,281,922.61	42,277,880.76
Over/(Under) Recovery	-479,417.48	1,108,812.03	1,112,853.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,975,931.86	39,741,118.40	39,741,118.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-479,417.48	1,108,812.03	1,112,853.88
Total Projected Indirect 2026-2027 (Numerator)	7,455,349.34	38,632,306.37	38,628,264.52
Direct Costs	362,062,704.96	328,966,904.04	328,966,904.04
Rate for 2026-2027 **	2.06*	11.74*	11.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82040
Form R0418

*** Final ***

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,139,736.00	3,886,567.89	3,886,567.89
2022-2023 Fixed Carry Forward	11,409.64	-170,258.66	-170,117.80
Total Indirect Costs	1,128,326.36	4,056,826.55	4,056,685.69
2022-2023 Direct Costs	36,419,117.59	33,672,285.70	33,672,285.70
2024-2025 Rate	3.10*	12.05*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	44,501,520.32	41,172,794.56	41,172,794.56
Indirect costs based on rate ** multiplied by actual direct costs	1,379,547.13	4,961,321.74	4,961,321.74
2024-2025 Actual Indirect Costs	1,102,894.34	4,431,620.10	4,431,620.10
2022-2023 Fixed Carry Forward	11,409.64	-170,258.66	-170,117.80
Total Indirect Costs	1,091,484.70	4,601,878.76	4,601,737.90
Over/(Under) Recovery	288,062.43	359,442.98	359,583.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,102,894.34	4,431,620.10	4,431,620.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	288,062.43	359,442.98	359,583.84
Total Projected Indirect 2026-2027 (Numerator)	814,831.91	4,072,177.12	4,072,036.26
Direct Costs	44,501,520.32	41,172,794.56	41,172,794.56
Rate for 2026-2027 **	1.83*	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 2026-2027 Indirect Cost Rates
School District 82045
Form R0418

*** Final ***

Melvindale-Northern Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,330,792.97	5,507,628.00	5,507,628.00
2022-2023 Fixed Carry Forward	2,228,571.41	0.00	1,898,324.93
Total Indirect Costs	-897,778.44	5,507,628.00	3,609,303.07
2022-2023 Direct Costs	43,302,715.82	39,125,880.79	39,125,880.79
2024-2025 Rate	0.00*	14.08*	9.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	44,790,332.06	39,183,876.91	39,183,876.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	5,517,089.87	3,612,753.45
2024-2025 Actual Indirect Costs	1,801,674.90	7,214,379.72	7,214,379.72
2022-2023 Fixed Carry Forward	2,228,571.41	0.00	1,898,324.93
Total Indirect Costs	-426,896.51	7,214,379.72	5,316,054.79
Over/(Under) Recovery	0.00	-1,697,289.85	-1,703,301.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,801,674.90	7,214,379.72	7,214,379.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,697,289.85	-1,703,301.34
Total Projected Indirect 2026-2027 (Numerator)	1,801,674.90	8,911,669.57	8,917,681.06
Direct Costs	44,790,332.06	39,183,876.91	39,183,876.91
Rate for 2026-2027 **	4.02*	22.74*	22.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82050
Form R0418

*** Final ***

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,602,619.27	7,218,544.00	7,218,544.00
2022-2023 Fixed Carry Forward	-357,849.95	-1,088,229.86	-1,084,917.78
Total Indirect Costs	2,960,469.22	8,306,773.86	8,303,461.78
2022-2023 Direct Costs	54,658,237.13	51,651,630.40	51,651,630.40
2024-2025 Rate	5.42*	16.08*	16.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	65,179,705.33	60,240,272.15	60,240,272.15
Indirect costs based on rate ** multiplied by actual direct costs	3,532,740.03	9,036,040.82	9,686,635.76
2024-2025 Actual Indirect Costs	2,583,715.72	7,276,744.27	7,276,744.27
2022-2023 Fixed Carry Forward	-357,849.95	-1,088,229.86	-1,084,917.78
Total Indirect Costs	2,941,565.67	8,364,974.13	8,361,662.05
Over/(Under) Recovery	591,174.36	0.00	1,324,973.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,583,715.72	7,276,744.27	7,276,744.27
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	591,174.36	0.00	1,324,973.71
Total Projected Indirect 2026-2027 (Numerator)	1,992,541.36	7,276,744.27	5,951,770.56
Direct Costs	65,179,705.33	60,240,272.15	60,240,272.15
Rate for 2026-2027 **	3.06*	12.08*	9.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82055
Form R0418

*** Final ***

Grosse Pointe Public Schools
20601 MORNINGSIDE DR
GROSSE POINTE WOODS, MI 48236

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,371,093.89	16,355,192.48	16,355,192.48
2022-2023 Fixed Carry Forward	481,685.61	0.00	281,113.02
Total Indirect Costs	3,889,408.28	16,355,192.48	16,074,079.46
2022-2023 Direct Costs	111,233,660.88	99,287,897.39	99,287,897.39
2024-2025 Rate	3.50*	16.47*	16.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	107,437,269.44	95,290,382.89	95,290,382.89
Indirect costs based on rate ** multiplied by actual direct costs	3,760,304.43	14,293,557.43	15,427,512.99
2024-2025 Actual Indirect Costs	4,620,678.93	16,594,288.31	16,594,288.31
2022-2023 Fixed Carry Forward	481,685.61	0.00	281,113.02
Total Indirect Costs	4,138,993.32	16,594,288.31	16,313,175.29
Over/(Under) Recovery	-378,688.89	0.00	-885,662.30

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	4,620,678.93	16,594,288.31	16,594,288.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-378,688.89	0.00	-885,662.30
Total Projected Indirect 2026-2027 (Numerator)	4,999,367.82	16,594,288.31	17,479,950.61
Direct Costs	107,437,269.44	95,290,382.89	95,290,382.89
Rate for 2026-2027 **	4.65*	17.41*	18.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82060
Form R0418

*** Final ***

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,547,025.33	5,371,773.36	5,371,773.36
2022-2023 Fixed Carry Forward	428,249.79	-16,309.62	-17,217.56
Total Indirect Costs	1,118,775.54	5,388,082.98	5,388,990.92
2022-2023 Direct Costs	56,726,872.80	52,902,124.77	52,902,124.77
2024-2025 Rate	1.97*	10.19*	10.19**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	58,436,199.89	56,308,574.79	56,308,574.79
Indirect costs based on rate ** multiplied by actual direct costs	1,151,193.14	5,737,843.77	5,737,843.77
2024-2025 Actual Indirect Costs	3,108,884.38	7,290,897.95	7,290,897.95
2022-2023 Fixed Carry Forward	428,249.79	-16,309.62	-17,217.56
Total Indirect Costs	2,680,634.59	7,307,207.57	7,308,115.51
Over/(Under) Recovery	-1,529,441.45	-1,569,363.80	-1,570,271.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,108,884.38	7,290,897.95	7,290,897.95
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,529,441.45	-1,569,363.80	-1,570,271.74
Total Projected Indirect 2026-2027 (Numerator)	4,638,325.83	8,860,261.75	8,861,169.69
Direct Costs	58,436,199.89	56,308,574.79	56,308,574.79
Rate for 2026-2027 **	7.94*	15.74*	15.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82090
Form R0418

*** Final ***

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,184,736.74	9,137,354.27	9,137,354.27
2022-2023 Fixed Carry Forward	-15,230.48	-697,977.82	-690,888.26
Total Indirect Costs	2,199,967.22	9,835,332.09	9,828,242.53
2022-2023 Direct Costs	79,667,693.82	72,537,684.69	72,537,684.69
2024-2025 Rate	2.76*	13.56*	13.55**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	111,637,468.28	102,243,593.14	102,243,593.14
Indirect costs based on rate ** multiplied by actual direct costs	3,081,194.12	13,864,231.23	13,854,006.87
2024-2025 Actual Indirect Costs	2,882,129.71	11,987,240.02	11,987,240.02
2022-2023 Fixed Carry Forward	-15,230.48	-697,977.82	-690,888.26
Total Indirect Costs	2,897,360.19	12,685,217.84	12,678,128.28
Over/(Under) Recovery	183,833.93	1,179,013.39	1,175,878.59

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,882,129.71	11,987,240.02	11,987,240.02
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	183,833.93	1,179,013.39	1,175,878.59
Total Projected Indirect 2026-2027 (Numerator)	2,698,295.78	10,808,226.63	10,811,361.43
Direct Costs	111,637,468.28	102,243,593.14	102,243,593.14
Rate for 2026-2027 **	2.42*	10.57*	10.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82095
Form R0418

*** Final ***

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	6,405,572.74	25,916,488.61	25,916,488.61
2022-2023 Fixed Carry Forward	699,702.45	263,888.72	187,127.80
Total Indirect Costs	5,705,870.29	25,652,599.89	25,729,360.81
2022-2023 Direct Costs	204,634,588.50	184,889,670.43	184,889,670.43
2024-2025 Rate	2.79*	13.87*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	216,291,523.56	195,110,044.70	195,110,044.70
Indirect costs based on rate ** multiplied by actual direct costs	6,034,533.51	27,061,763.20	27,159,318.22
2024-2025 Actual Indirect Costs	6,819,879.58	28,608,328.46	28,608,328.46
2022-2023 Fixed Carry Forward	699,702.45	263,888.72	187,127.80
Total Indirect Costs	6,120,177.13	28,344,439.74	28,421,200.66
Over/(Under) Recovery	-85,643.62	-1,282,676.54	-1,261,882.44

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,819,879.58	28,608,328.46	28,608,328.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-85,643.62	-1,282,676.54	-1,261,882.44
Total Projected Indirect 2026-2027 (Numerator)	6,905,523.20	29,891,005.00	29,870,210.90
Direct Costs	216,291,523.56	195,110,044.70	195,110,044.70
Rate for 2026-2027 **	3.19*	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 2026-2027 Indirect Cost Rates
School District 82100
Form R0418

*** Final ***

Plymouth-Canton Community Schools
454 S HARVEY ST
PLYMOUTH, MI 48170

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	5,393,135.05	24,081,604.57	24,081,604.57
2022-2023 Fixed Carry Forward	-523,594.22	-3,343,789.33	-3,350,155.38
Total Indirect Costs	5,916,729.27	27,425,393.90	27,431,759.95
2022-2023 Direct Costs	215,397,370.20	200,843,610.91	200,843,610.91
2024-2025 Rate	2.75*	13.66*	13.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	239,376,093.08	222,924,677.65	222,924,677.65
Indirect costs based on rate ** multiplied by actual direct costs	6,582,842.56	30,451,510.97	30,451,510.97
2024-2025 Actual Indirect Costs	6,391,203.88	28,471,088.06	28,471,088.06
2022-2023 Fixed Carry Forward	-523,594.22	-3,343,789.33	-3,350,155.38
Total Indirect Costs	6,914,798.10	31,814,877.39	31,821,243.44
Over/(Under) Recovery	-331,955.54	-1,363,366.42	-1,369,732.47

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,391,203.88	28,471,088.06	28,471,088.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-331,955.54	-1,363,366.42	-1,369,732.47
Total Projected Indirect 2026-2027 (Numerator)	6,723,159.42	29,834,454.48	29,840,820.53
Direct Costs	239,376,093.08	222,924,677.65	222,924,677.65
Rate for 2026-2027 **	2.81*	13.38*	13.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82110
Form R0418

*** Final ***

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,706,413.10	6,921,234.31	6,921,234.31
2022-2023 Fixed Carry Forward	-690,806.08	-2,939,804.31	-2,942,062.57
Total Indirect Costs	3,397,219.18	9,861,038.62	9,863,296.88
2022-2023 Direct Costs	46,626,977.39	42,412,156.18	42,412,156.18
2024-2025 Rate	7.29*	23.25*	23.26**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	54,300,405.61	48,567,050.69	48,567,050.69
Indirect costs based on rate ** multiplied by actual direct costs	3,958,499.57	7,285,057.60	11,296,695.99
2024-2025 Actual Indirect Costs	2,828,072.99	8,561,427.91	8,561,427.91
2022-2023 Fixed Carry Forward	-690,806.08	-2,939,804.31	-2,942,062.57
Total Indirect Costs	3,518,879.07	11,501,232.22	11,503,490.48
Over/(Under) Recovery	439,620.50	402,379.75	196,576.74

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,828,072.99	8,561,427.91	8,561,427.91
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	439,620.50	402,379.75	196,576.74
Total Projected Indirect 2026-2027 (Numerator)	2,388,452.49	8,159,048.16	8,364,851.17
Direct Costs	54,300,405.61	48,567,050.69	48,567,050.69
Rate for 2026-2027 **	4.40*	16.80*	17.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82120
Form R0418

*** Final ***

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,638,120.74	5,432,654.13	5,432,654.13
2022-2023 Fixed Carry Forward	272,619.26	-225,393.11	-560,524.25
Total Indirect Costs	1,365,501.48	5,658,047.24	5,993,178.38
2022-2023 Direct Costs	39,534,142.31	35,739,608.92	35,739,608.92
2024-2025 Rate	3.45*	15.83*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	50,770,685.25	45,888,448.47	45,888,448.47
Indirect costs based on rate ** multiplied by actual direct costs	1,751,588.64	6,883,267.27	7,695,492.81
2024-2025 Actual Indirect Costs	1,832,743.47	6,714,980.25	6,714,980.25
2022-2023 Fixed Carry Forward	272,619.26	-225,393.11	-560,524.25
Total Indirect Costs	1,560,124.21	6,940,373.36	7,275,504.50
Over/(Under) Recovery	191,464.43	0.00	419,988.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,832,743.47	6,714,980.25	6,714,980.25
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	191,464.43	0.00	419,988.31
Total Projected Indirect 2026-2027 (Numerator)	1,641,279.04	6,714,980.25	6,294,991.94
Direct Costs	50,770,685.25	45,888,448.47	45,888,448.47
Rate for 2026-2027 **	3.23*	14.63*	13.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82130
Form R0418

*** Final ***

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,226,388.69	7,563,918.79	7,563,918.79
2022-2023 Fixed Carry Forward	-2,098,918.08	-7,395,049.42	-7,390,811.17
Total Indirect Costs	4,325,306.77	14,958,968.21	14,954,729.96
2022-2023 Direct Costs	38,627,457.77	33,289,927.67	33,289,927.67
2024-2025 Rate	11.20*	44.94*	44.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	43,051,588.35	37,645,457.15	37,645,457.15
Indirect costs based on rate ** multiplied by actual direct costs	4,821,777.90	5,646,818.57	9,411,364.29
2024-2025 Actual Indirect Costs	2,190,416.16	7,596,547.36	7,596,547.36
2022-2023 Fixed Carry Forward	-2,098,918.08	-7,395,049.42	-7,390,811.17
Total Indirect Costs	4,289,334.24	14,991,596.78	14,987,358.53
Over/(Under) Recovery	532,443.66	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,190,416.16	7,596,547.36	7,596,547.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	532,443.66	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,657,972.50	7,596,547.36	7,596,547.36
Direct Costs	43,051,588.35	37,645,457.15	37,645,457.15
Rate for 2026-2027 **	3.85*	20.18*	20.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82140
Form R0418

*** Final ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,660,571.29	4,900,091.04	4,900,091.04
2022-2023 Fixed Carry Forward	25,417.85	1,697,033.39	1,547,509.70
Total Indirect Costs	1,635,153.44	3,203,057.65	3,352,581.34
2022-2023 Direct Costs	53,127,601.55	49,677,141.80	49,677,141.80
2024-2025 Rate	3.08*	6.45*	6.75**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	57,485,075.46	52,788,302.72	52,788,302.72
Indirect costs based on rate ** multiplied by actual direct costs	1,770,540.32	3,404,845.53	3,563,210.43
2024-2025 Actual Indirect Costs	1,649,628.47	6,124,514.21	6,124,514.21
2022-2023 Fixed Carry Forward	25,417.85	1,697,033.39	1,547,509.70
Total Indirect Costs	1,624,210.62	4,427,480.82	4,577,004.51
Over/(Under) Recovery	146,329.70	-1,022,635.29	-1,013,794.08

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,649,628.47	6,124,514.21	6,124,514.21
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	146,329.70	-1,022,635.29	-1,013,794.08
Total Projected Indirect 2026-2027 (Numerator)	1,503,298.77	7,147,149.50	7,138,308.29
Direct Costs	57,485,075.46	52,788,302.72	52,788,302.72
Rate for 2026-2027 **	2.62*	13.54*	13.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82150
Form R0418

*** Final ***

Taylor School District
13500 PINE ST
TAYLOR, MI 48180

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	3,551,365.72	12,436,423.92	12,436,423.92
2022-2023 Fixed Carry Forward	-465,684.72	-323,555.52	-521,283.51
Total Indirect Costs	4,017,050.44	12,759,979.44	12,957,707.43
2022-2023 Direct Costs	89,829,485.09	80,806,326.89	80,806,326.89
2024-2025 Rate	4.47*	15.79*	16.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	103,537,922.79	92,659,534.25	92,659,534.25
Indirect costs based on rate ** multiplied by actual direct costs	4,628,145.15	13,898,930.14	14,862,589.29
2024-2025 Actual Indirect Costs	3,682,882.91	14,311,947.45	14,311,947.45
2022-2023 Fixed Carry Forward	-465,684.72	-323,555.52	-521,283.51
Total Indirect Costs	4,148,567.63	14,635,502.97	14,833,230.96
Over/(Under) Recovery	479,577.52	0.00	29,358.33

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,682,882.91	14,311,947.45	14,311,947.45
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	479,577.52	0.00	29,358.33
Total Projected Indirect 2026-2027 (Numerator)	3,203,305.39	14,311,947.45	14,282,589.12
Direct Costs	103,537,922.79	92,659,534.25	92,659,534.25
Rate for 2026-2027 **	3.09*	15.45*	15.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82155
Form R0418

*** Final ***

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,466,705.68	5,081,709.13	5,081,709.13
2022-2023 Fixed Carry Forward	-313,000.93	0.00	-432,089.24
Total Indirect Costs	1,779,706.61	5,081,709.13	5,513,798.37
2022-2023 Direct Costs	36,127,244.57	32,665,263.25	32,665,263.25
2024-2025 Rate	4.93*	15.56*	16.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	43,124,714.22	39,364,542.26	39,364,542.26
Indirect costs based on rate ** multiplied by actual direct costs	2,126,048.41	5,904,681.34	6,644,734.73
2024-2025 Actual Indirect Costs	1,699,250.84	5,459,422.80	5,459,422.80
2022-2023 Fixed Carry Forward	-313,000.93	0.00	-432,089.24
Total Indirect Costs	2,012,251.77	5,459,422.80	5,891,512.04
Over/(Under) Recovery	113,796.64	0.00	753,222.69

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,699,250.84	5,459,422.80	5,459,422.80
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	113,796.64	0.00	753,222.69
Total Projected Indirect 2026-2027 (Numerator)	1,585,454.20	5,459,422.80	4,706,200.11
Direct Costs	43,124,714.22	39,364,542.26	39,364,542.26
Rate for 2026-2027 **	3.68*	13.87*	11.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82160
Form R0418

*** Final ***

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,762,629.22	22,377,622.98	22,377,622.98
2022-2023 Fixed Carry Forward	-703,243.71	-1,901,894.49	-1,894,277.77
Total Indirect Costs	5,465,872.93	24,279,517.47	24,271,900.75
2022-2023 Direct Costs	190,939,914.76	173,144,195.01	173,144,195.01
2024-2025 Rate	2.86*	14.02*	14.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	182,554,800.25	165,129,566.19	165,129,566.19
Indirect costs based on rate ** multiplied by actual direct costs	5,221,067.29	23,151,165.18	23,151,165.18
2024-2025 Actual Indirect Costs	6,444,349.31	23,728,083.63	23,728,083.63
2022-2023 Fixed Carry Forward	-703,243.71	-1,901,894.49	-1,894,277.77
Total Indirect Costs	7,147,593.02	25,629,978.12	25,622,361.40
Over/(Under) Recovery	-1,926,525.73	-2,478,812.94	-2,471,196.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	6,444,349.31	23,728,083.63	23,728,083.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,926,525.73	-2,478,812.94	-2,471,196.22
Total Projected Indirect 2026-2027 (Numerator)	8,370,875.04	26,206,896.57	26,199,279.85
Direct Costs	182,554,800.25	165,129,566.19	165,129,566.19
Rate for 2026-2027 **	4.59*	15.87*	15.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82170
Form R0418

*** Final ***

Wyandotte, School District of the City of
639 OAK ST
WYANDOTTE, MI 48192

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,931,353.80	10,053,452.09	10,053,452.09
2022-2023 Fixed Carry Forward	-439,819.91	-849,882.43	-846,914.88
Total Indirect Costs	2,371,173.71	10,903,334.52	10,900,366.97
2022-2023 Direct Costs	81,572,899.08	73,308,075.84	73,308,075.84
2024-2025 Rate	2.91*	14.87*	14.87**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	88,368,386.78	79,966,679.01	79,966,679.01
Indirect costs based on rate ** multiplied by actual direct costs	2,571,520.06	11,891,045.17	11,891,045.17
2024-2025 Actual Indirect Costs	2,381,049.01	10,766,382.78	10,766,382.78
2022-2023 Fixed Carry Forward	-439,819.91	-849,882.43	-846,914.88
Total Indirect Costs	2,820,868.92	11,616,265.21	11,613,297.66
Over/(Under) Recovery	-249,348.86	274,779.96	277,747.51

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,381,049.01	10,766,382.78	10,766,382.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-249,348.86	274,779.96	277,747.51
Total Projected Indirect 2026-2027 (Numerator)	2,630,397.87	10,491,602.82	10,488,635.27
Direct Costs	88,368,386.78	79,966,679.01	79,966,679.01
Rate for 2026-2027 **	2.98*	13.12*	13.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82180
Form R0418

*** Final ***

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,058,795.43	3,564,829.35	3,564,829.35
2022-2023 Fixed Carry Forward	-102,389.56	0.00	-135,824.86
Total Indirect Costs	1,161,184.99	3,564,829.35	3,700,654.21
2022-2023 Direct Costs	24,360,747.05	21,854,713.13	21,854,713.13
2024-2025 Rate	4.77*	16.31*	16.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	27,747,620.39	25,154,004.17	25,154,004.17
Indirect costs based on rate ** multiplied by actual direct costs	1,323,561.49	3,773,100.63	4,258,572.91
2024-2025 Actual Indirect Costs	1,112,544.08	3,706,160.30	3,706,160.30
2022-2023 Fixed Carry Forward	-102,389.56	0.00	-135,824.86
Total Indirect Costs	1,214,933.64	3,706,160.30	3,841,985.16
Over/(Under) Recovery	108,627.85	0.00	416,587.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,112,544.08	3,706,160.30	3,706,160.30
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	108,627.85	0.00	416,587.75
Total Projected Indirect 2026-2027 (Numerator)	1,003,916.23	3,706,160.30	3,289,572.55
Direct Costs	27,747,620.39	25,154,004.17	25,154,004.17
Rate for 2026-2027 **	3.62*	14.73*	13.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82230
Form R0418

*** Final ***

Crestwood School District
1045 N GULLEY RD
DEARBORN HTS, MI 48127

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,315,236.20	5,328,918.42	5,328,918.42
2022-2023 Fixed Carry Forward	265,158.56	330,565.45	330,565.45
Total Indirect Costs	1,050,077.64	4,998,352.97	4,998,352.97
2022-2023 Direct Costs	56,857,325.66	52,610,716.44	52,610,716.44
2024-2025 Rate	1.85*	9.50*	9.50**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	60,475,484.83	55,254,477.33	55,254,477.33
Indirect costs based on rate ** multiplied by actual direct costs	1,118,796.47	5,249,175.35	5,249,175.35
2024-2025 Actual Indirect Costs	1,626,449.06	6,555,142.88	6,555,142.88
2022-2023 Fixed Carry Forward	265,158.56	330,565.45	330,565.45
Total Indirect Costs	1,361,290.50	6,224,577.43	6,224,577.43
Over/(Under) Recovery	-242,494.03	-975,402.08	-975,402.08

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,626,449.06	6,555,142.88	6,555,142.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-242,494.03	-975,402.08	-975,402.08
Total Projected Indirect 2026-2027 (Numerator)	1,868,943.09	7,530,544.96	7,530,544.96
Direct Costs	60,475,484.83	55,254,477.33	55,254,477.33
Rate for 2026-2027 **	3.09*	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 2026-2027 Indirect Cost Rates
School District 82240
Form R0418

*** Final ***

Westwood Community School District
3335 S BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,360,533.58	3,724,367.78	3,724,367.78
2022-2023 Fixed Carry Forward	-151,171.90	-681,889.69	-685,257.71
Total Indirect Costs	1,511,705.48	4,406,257.47	4,409,625.49
2022-2023 Direct Costs	21,566,980.55	20,296,718.40	20,296,718.40
2024-2025 Rate	7.01*	21.71*	21.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,522,942.28	26,392,593.52	26,392,593.52
Indirect costs based on rate ** multiplied by actual direct costs	1,999,458.25	3,958,889.03	5,735,110.57
2024-2025 Actual Indirect Costs	1,343,914.35	3,474,263.11	3,474,263.11
2022-2023 Fixed Carry Forward	-151,171.90	-681,889.69	-685,257.71
Total Indirect Costs	1,495,086.25	4,156,152.80	4,159,520.82
Over/(Under) Recovery	504,372.00	0.00	1,575,589.75

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,343,914.35	3,474,263.11	3,474,263.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	504,372.00	0.00	1,575,589.75
Total Projected Indirect 2026-2027 (Numerator)	839,542.35	3,474,263.11	1,898,673.36
Direct Costs	28,522,942.28	26,392,593.52	26,392,593.52
Rate for 2026-2027 **	2.94*	13.16*	7.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82250
Form R0418

*** Final ***

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	250,032.85	4,492,578.78	4,492,578.78
2022-2023 Fixed Carry Forward	0.00	0.00	-1,337,225.62
Total Indirect Costs	250,032.85	4,492,578.78	5,829,804.40
2022-2023 Direct Costs	24,703,794.95	20,461,249.02	20,461,249.02
2024-2025 Rate	1.01*	21.96*	28.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,479,051.13	17,263,117.76	17,263,117.76
Indirect costs based on rate ** multiplied by actual direct costs	196,738.42	2,589,467.66	4,315,779.44
2024-2025 Actual Indirect Costs	379,629.21	2,595,562.58	2,595,562.58
2022-2023 Fixed Carry Forward	0.00	0.00	-1,337,225.62
Total Indirect Costs	379,629.21	2,595,562.58	3,932,788.20
Over/(Under) Recovery	-182,890.79	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	379,629.21	2,595,562.58	2,595,562.58
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-182,890.79	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	562,520.00	2,595,562.58	2,595,562.58
Direct Costs	19,479,051.13	17,263,117.76	17,263,117.76
Rate for 2026-2027 **	2.89*	15.04*	15.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82290
Form R0418

*** Final ***

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,194,471.10	5,870,051.70	5,870,051.70
2022-2023 Fixed Carry Forward	21,992.75	-762,086.03	-481,681.34
Total Indirect Costs	1,172,478.35	6,632,137.73	6,351,733.04
2022-2023 Direct Costs	46,212,196.73	41,326,583.13	41,326,583.13
2024-2025 Rate	2.54*	16.05*	15.37**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	53,419,468.68	48,537,979.38	48,537,979.38
Indirect costs based on rate ** multiplied by actual direct costs	1,356,854.50	7,280,696.91	7,460,287.43
2024-2025 Actual Indirect Costs	1,469,168.17	6,107,676.47	6,107,676.47
2022-2023 Fixed Carry Forward	21,992.75	-762,086.03	-481,681.34
Total Indirect Costs	1,447,175.42	6,869,762.50	6,589,357.81
Over/(Under) Recovery	-90,320.92	0.00	1,207,433.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,469,168.17	6,107,676.47	6,107,676.47
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-90,320.92	0.00	1,207,433.23
Total Projected Indirect 2026-2027 (Numerator)	1,559,489.09	6,107,676.47	4,900,243.24
Direct Costs	53,419,468.68	48,537,979.38	48,537,979.38
Rate for 2026-2027 **	2.92*	12.58*	10.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82300
Form R0418

*** Final ***

Grosse Ile Township Schools
23276 E RIVER RD
GROSSE ILE, MI 48138

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	917,956.76	3,058,083.05	3,058,083.05
2022-2023 Fixed Carry Forward	-12,477.58	-177,849.01	-176,873.79
Total Indirect Costs	930,434.34	3,235,932.06	3,234,956.84
2022-2023 Direct Costs	22,873,540.86	20,733,414.57	20,733,414.57
2024-2025 Rate	4.07*	15.61*	15.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	22,813,725.36	20,558,171.03	20,558,171.03
Indirect costs based on rate ** multiplied by actual direct costs	928,518.62	3,083,725.65	3,207,074.68
2024-2025 Actual Indirect Costs	996,002.39	3,251,556.72	3,251,556.72
2022-2023 Fixed Carry Forward	-12,477.58	-177,849.01	-176,873.79
Total Indirect Costs	1,008,479.97	3,429,405.73	3,428,430.51
Over/(Under) Recovery	-79,961.35	0.00	-221,355.83

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	996,002.39	3,251,556.72	3,251,556.72
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-79,961.35	0.00	-221,355.83
Total Projected Indirect 2026-2027 (Numerator)	1,075,963.74	3,251,556.72	3,472,912.55
Direct Costs	22,813,725.36	20,558,171.03	20,558,171.03
Rate for 2026-2027 **	4.72*	15.82*	16.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82320
Form R0418

*** Final ***

Harper Woods, The School District of the City of
19851 ANITA ST
HARPER WOODS, MI 48225

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,190,549.15	5,213,025.20	5,213,025.20
2022-2023 Fixed Carry Forward	483,571.83	-1,227,967.20	-956,281.95
Total Indirect Costs	706,977.32	6,440,992.40	6,169,307.15
2022-2023 Direct Costs	38,525,142.75	34,502,666.70	34,502,666.70
2024-2025 Rate	1.84*	18.67*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	43,717,821.44	37,409,229.14	37,409,229.14
Indirect costs based on rate ** multiplied by actual direct costs	804,407.91	5,611,384.37	6,688,770.17
2024-2025 Actual Indirect Costs	1,540,863.93	7,849,456.23	7,849,456.23
2022-2023 Fixed Carry Forward	483,571.83	-1,227,967.20	-956,281.95
Total Indirect Costs	1,057,292.10	9,077,423.43	8,805,738.18
Over/(Under) Recovery	-252,884.19	0.00	-1,661,975.72

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,540,863.93	7,849,456.23	7,849,456.23
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-252,884.19	0.00	-1,661,975.72
Total Projected Indirect 2026-2027 (Numerator)	1,793,748.12	7,849,456.23	9,511,431.95
Direct Costs	43,717,821.44	37,409,229.14	37,409,229.14
Rate for 2026-2027 **	4.10*	20.98*	25.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82340
Form R0418

*** Final ***

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,203,477.76	4,323,646.60	4,323,646.60
2022-2023 Fixed Carry Forward	-124,778.78	-64,658.35	-64,503.55
Total Indirect Costs	1,328,256.54	4,388,304.95	4,388,150.15
2022-2023 Direct Costs	35,581,713.08	32,573,454.67	32,573,454.67
2024-2025 Rate	3.73*	13.47*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	41,077,531.58	37,558,324.41	37,558,324.41
Indirect costs based on rate ** multiplied by actual direct costs	1,532,191.93	5,059,106.30	5,059,106.30
2024-2025 Actual Indirect Costs	1,375,531.96	4,939,446.41	4,939,446.41
2022-2023 Fixed Carry Forward	-124,778.78	-64,658.35	-64,503.55
Total Indirect Costs	1,500,310.74	5,004,104.76	5,003,949.96
Over/(Under) Recovery	31,881.19	55,001.54	55,156.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,375,531.96	4,939,446.41	4,939,446.41
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	31,881.19	55,001.54	55,156.34
Total Projected Indirect 2026-2027 (Numerator)	1,343,650.77	4,884,444.87	4,884,290.07
Direct Costs	41,077,531.58	37,558,324.41	37,558,324.41
Rate for 2026-2027 **	3.27*	13.00*	13.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82365
Form R0418

*** Final ***

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,264,062.60	7,769,162.17	7,769,162.17
2022-2023 Fixed Carry Forward	-420,714.88	-723,712.30	-723,712.30
Total Indirect Costs	2,684,777.48	8,492,874.47	8,492,874.47
2022-2023 Direct Costs	77,229,707.17	71,506,567.56	71,506,567.56
2024-2025 Rate	3.48*	11.88*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	92,964,067.37	86,227,743.31	86,227,743.31
Indirect costs based on rate ** multiplied by actual direct costs	3,235,149.54	10,243,855.91	10,243,855.91
2024-2025 Actual Indirect Costs	2,700,974.00	9,193,102.46	9,193,102.46
2022-2023 Fixed Carry Forward	-420,714.88	-723,712.30	-723,712.30
Total Indirect Costs	3,121,688.88	9,916,814.76	9,916,814.76
Over/(Under) Recovery	113,460.66	327,041.15	327,041.15

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,700,974.00	9,193,102.46	9,193,102.46
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	113,460.66	327,041.15	327,041.15
Total Projected Indirect 2026-2027 (Numerator)	2,587,513.34	8,866,061.31	8,866,061.31
Direct Costs	92,964,067.37	86,227,743.31	86,227,743.31
Rate for 2026-2027 **	2.78*	10.28*	10.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82390
Form R0418

*** Final ***

Northville Public Schools
405 W MAIN ST
NORTHVILLE, MI 48167

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,948,347.23	11,624,647.59	11,624,647.59
2022-2023 Fixed Carry Forward	369,044.01	-217,971.88	-218,509.13
Total Indirect Costs	2,579,303.22	11,842,619.47	11,843,156.72
2022-2023 Direct Costs	102,228,450.09	93,406,491.20	93,406,491.20
2024-2025 Rate	2.52*	12.68*	12.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	112,125,509.82	102,576,779.48	102,576,779.48
Indirect costs based on rate ** multiplied by actual direct costs	2,825,562.85	13,006,735.64	13,006,735.64
2024-2025 Actual Indirect Costs	3,226,985.41	12,620,308.28	12,620,308.28
2022-2023 Fixed Carry Forward	369,044.01	-217,971.88	-218,509.13
Total Indirect Costs	2,857,941.40	12,838,280.16	12,838,817.41
Over/(Under) Recovery	-32,378.55	168,455.48	167,918.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	3,226,985.41	12,620,308.28	12,620,308.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-32,378.55	168,455.48	167,918.23
Total Projected Indirect 2026-2027 (Numerator)	3,259,363.96	12,451,852.80	12,452,390.05
Direct Costs	112,125,509.82	102,576,779.48	102,576,779.48
Rate for 2026-2027 **	2.91*	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 2026-2027 Indirect Cost Rates
School District 82400
Form R0418

*** Final ***

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,376,272.94	5,235,187.75	5,235,187.75
2022-2023 Fixed Carry Forward	-169,964.87	0.00	-530,100.51
Total Indirect Costs	1,546,237.81	5,235,187.75	5,765,288.26
2022-2023 Direct Costs	32,854,413.76	28,995,498.95	28,995,498.95
2024-2025 Rate	4.71*	18.06*	19.88**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	34,989,469.87	30,900,571.56	30,900,571.56
Indirect costs based on rate ** multiplied by actual direct costs	1,648,004.03	4,635,085.73	6,143,033.63
2024-2025 Actual Indirect Costs	1,394,162.87	5,483,061.18	5,483,061.18
2022-2023 Fixed Carry Forward	-169,964.87	0.00	-530,100.51
Total Indirect Costs	1,564,127.74	5,483,061.18	6,013,161.69
Over/(Under) Recovery	83,876.29	0.00	129,871.94

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,394,162.87	5,483,061.18	5,483,061.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	83,876.29	0.00	129,871.94
Total Projected Indirect 2026-2027 (Numerator)	1,310,286.58	5,483,061.18	5,353,189.24
Direct Costs	34,989,469.87	30,900,571.56	30,900,571.56
Rate for 2026-2027 **	3.74*	17.74*	17.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82405
Form R0418

*** Final ***

Southgate Community School District
13940 LEROY ST
SOUTHGATE, MI 48195

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,463,090.83	5,447,281.37	5,447,281.37
2022-2023 Fixed Carry Forward	197,773.32	-498,764.77	-498,964.39
Total Indirect Costs	1,265,317.51	5,946,046.14	5,946,245.76
2022-2023 Direct Costs	56,876,034.92	52,698,198.19	52,698,198.19
2024-2025 Rate	2.22*	11.28*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	63,538,154.96	57,916,105.69	57,916,105.69
Indirect costs based on rate ** multiplied by actual direct costs	1,410,547.04	6,532,936.72	6,532,936.72
2024-2025 Actual Indirect Costs	2,072,406.96	7,407,950.04	7,407,950.04
2022-2023 Fixed Carry Forward	197,773.32	-498,764.77	-498,964.39
Total Indirect Costs	1,874,633.64	7,906,714.81	7,906,914.43
Over/(Under) Recovery	-464,086.60	-1,373,778.09	-1,373,977.71

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,072,406.96	7,407,950.04	7,407,950.04
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-464,086.60	-1,373,778.09	-1,373,977.71
Total Projected Indirect 2026-2027 (Numerator)	2,536,493.56	8,781,728.13	8,781,927.75
Direct Costs	63,538,154.96	57,916,105.69	57,916,105.69
Rate for 2026-2027 **	3.99*	15.16*	15.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82430
Form R0418

*** Final ***

Van Buren Public Schools
555 W COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,875,026.66	8,486,894.29	8,486,894.29
2022-2023 Fixed Carry Forward	-357,531.48	-273,836.41	-491,980.01
Total Indirect Costs	2,232,558.14	8,760,730.70	8,978,874.30
2022-2023 Direct Costs	66,213,256.17	59,428,783.47	59,428,783.47
2024-2025 Rate	3.37*	14.74*	15.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	75,224,312.36	67,246,199.13	67,246,199.13
Indirect costs based on rate ** multiplied by actual direct costs	2,535,059.33	9,912,089.75	10,160,900.69
2024-2025 Actual Indirect Costs	2,060,158.89	9,826,188.90	9,826,188.90
2022-2023 Fixed Carry Forward	-357,531.48	-273,836.41	-491,980.01
Total Indirect Costs	2,417,690.37	10,100,025.31	10,318,168.91
Over/(Under) Recovery	117,368.96	-187,935.56	-157,268.22

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,060,158.89	9,826,188.90	9,826,188.90
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	117,368.96	-187,935.56	-157,268.22
Total Projected Indirect 2026-2027 (Numerator)	1,942,789.93	10,014,124.46	9,983,457.12
Direct Costs	75,224,312.36	67,246,199.13	67,246,199.13
Rate for 2026-2027 **	2.58*	14.89*	14.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82700
Form R0418

*** Final ***

Detroit Achievement Academy
7000 W OUTER DR
Detroit, MI 48235

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	144,314.93	731,644.07	731,644.07
2022-2023 Fixed Carry Forward	-17,245.02	0.00	599,281.29
Total Indirect Costs	161,559.95	731,644.07	132,362.78
2022-2023 Direct Costs	7,302,018.80	6,714,689.66	6,714,689.66
2024-2025 Rate	2.21*	10.90*	1.97**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,909,433.12	7,792,981.88	7,792,981.88
Indirect costs based on rate ** multiplied by actual direct costs	196,898.47	849,435.02	153,521.74
2024-2025 Actual Indirect Costs	383,133.69	1,499,584.93	1,499,584.93
2022-2023 Fixed Carry Forward	-17,245.02	0.00	599,281.29
Total Indirect Costs	400,378.71	1,499,584.93	900,303.64
Over/(Under) Recovery	-203,480.24	-650,149.91	-746,781.90

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	383,133.69	1,499,584.93	1,499,584.93
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-203,480.24	-650,149.91	-746,781.90
Total Projected Indirect 2026-2027 (Numerator)	586,613.93	2,149,734.84	2,246,366.83
Direct Costs	8,909,433.12	7,792,981.88	7,792,981.88
Rate for 2026-2027 **	6.58*	27.59*	28.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82701
Form R0418

*** Final ***

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	926,506.10	2,877,805.25	2,877,805.25
2022-2023 Fixed Carry Forward	-99,574.25	0.00	639,637.38
Total Indirect Costs	1,026,080.35	2,877,805.25	2,238,167.87
2022-2023 Direct Costs	16,426,371.70	14,475,072.55	14,475,072.55
2024-2025 Rate	6.25*	19.88*	15.46**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,409,687.81	15,546,111.64	15,546,111.64
Indirect costs based on rate ** multiplied by actual direct costs	1,150,605.49	2,331,916.75	2,403,428.86
2024-2025 Actual Indirect Costs	1,226,324.30	4,089,900.47	4,089,900.47
2022-2023 Fixed Carry Forward	-99,574.25	0.00	639,637.38
Total Indirect Costs	1,325,898.55	4,089,900.47	3,450,263.09
Over/(Under) Recovery	-175,293.06	0.00	-1,046,834.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,226,324.30	4,089,900.47	4,089,900.47
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-175,293.06	0.00	-1,046,834.23
Total Projected Indirect 2026-2027 (Numerator)	1,401,617.36	4,089,900.47	5,136,734.70
Direct Costs	18,409,687.81	15,546,111.64	15,546,111.64
Rate for 2026-2027 **	7.61*	26.31*	33.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82702
Form R0418

*** Final ***

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,127,416.85	3,350,587.23	3,350,587.23
2022-2023 Fixed Carry Forward	-60,385.94	0.00	-181,289.66
Total Indirect Costs	1,187,802.79	3,350,587.23	3,531,876.89
2022-2023 Direct Costs	22,856,618.08	20,633,447.70	20,633,447.70
2024-2025 Rate	5.20*	16.24*	17.12**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	26,534,822.06	22,664,672.28	22,664,672.28
Indirect costs based on rate ** multiplied by actual direct costs	1,379,810.75	3,399,700.84	3,880,191.89
2024-2025 Actual Indirect Costs	1,456,970.25	5,327,120.03	5,327,120.03
2022-2023 Fixed Carry Forward	-60,385.94	0.00	-181,289.66
Total Indirect Costs	1,517,356.19	5,327,120.03	5,508,409.69
Over/(Under) Recovery	-137,545.44	0.00	-1,628,217.80

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,456,970.25	5,327,120.03	5,327,120.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-137,545.44	0.00	-1,628,217.80
Total Projected Indirect 2026-2027 (Numerator)	1,594,515.69	5,327,120.03	6,955,337.83
Direct Costs	26,534,822.06	22,664,672.28	22,664,672.28
Rate for 2026-2027 **	6.01*	23.50*	30.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82703
Form R0418

*** Final ***

University Preparatory Art & Design
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	695,262.38	2,115,534.69	2,115,534.69
2022-2023 Fixed Carry Forward	-92,657.16	-352,880.26	-450,290.86
Total Indirect Costs	787,919.54	2,468,414.95	2,565,825.55
2022-2023 Direct Costs	14,220,958.05	12,800,685.74	12,800,685.74
2024-2025 Rate	5.54*	19.28*	20.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,544,426.58	13,878,757.32	13,878,757.32
Indirect costs based on rate ** multiplied by actual direct costs	861,161.23	2,081,813.60	2,781,302.97
2024-2025 Actual Indirect Costs	1,019,035.68	2,684,704.94	2,684,704.94
2022-2023 Fixed Carry Forward	-92,657.16	-352,880.26	-450,290.86
Total Indirect Costs	1,111,692.84	3,037,585.20	3,134,995.80
Over/(Under) Recovery	-250,531.61	0.00	-353,692.83

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,019,035.68	2,684,704.94	2,684,704.94
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-250,531.61	0.00	-353,692.83
Total Projected Indirect 2026-2027 (Numerator)	1,269,567.29	2,684,704.94	3,038,397.77
Direct Costs	15,544,426.58	13,878,757.32	13,878,757.32
Rate for 2026-2027 **	8.17*	19.34*	21.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82704
Form R0418

*** Final ***

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	87,700.44	279,318.18	279,318.18
2022-2023 Fixed Carry Forward	31,380.65	0.00	0.00
Total Indirect Costs	56,319.79	279,318.18	279,318.18
2022-2023 Direct Costs	2,125,903.17	1,934,285.43	1,934,285.43
2024-2025 Rate	2.65*	14.44*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,282,376.99	2,041,947.16	2,041,947.16
Indirect costs based on rate ** multiplied by actual direct costs	60,482.99	294,857.17	294,857.17
2024-2025 Actual Indirect Costs	23,222.50	263,652.33	263,652.33
2022-2023 Fixed Carry Forward	31,380.65	0.00	0.00
Total Indirect Costs	-8,158.15	263,652.33	263,652.33
Over/(Under) Recovery	68,641.14	31,204.84	31,204.84

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	23,222.50	263,652.33	263,652.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	68,641.14	31,204.84	31,204.84
Total Projected Indirect 2026-2027 (Numerator)	-45,418.64	232,447.49	232,447.49
Direct Costs	2,282,376.99	2,041,947.16	2,041,947.16
Rate for 2026-2027 **	0.00*	11.38*	11.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82705
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*** Final ***

Branch Line School
32940 SCHOOLCRAFT RD
LIVONIA, MI 48150

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	9,104.32	46,087.25	46,087.25
2022-2023 Fixed Carry Forward	-1,102.68	46,744.63	46,744.63
Total Indirect Costs	10,207.00	-657.38	-657.38
2022-2023 Direct Costs	1,403,796.43	1,366,813.50	1,366,813.50
2024-2025 Rate	0.73*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,620,117.64	1,506,824.22	1,506,824.22
Indirect costs based on rate ** multiplied by actual direct costs	11,826.86	0.00	0.00
2024-2025 Actual Indirect Costs	9,996.01	123,289.43	123,289.43
2022-2023 Fixed Carry Forward	-1,102.68	46,744.63	46,744.63
Total Indirect Costs	11,098.69	76,544.80	76,544.80
Over/(Under) Recovery	728.17	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	9,996.01	123,289.43	123,289.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	728.17	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	9,267.84	123,289.43	123,289.43
Direct Costs	1,620,117.64	1,506,824.22	1,506,824.22
Rate for 2026-2027 **	0.57*	8.18*	8.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82706
Form R0418

*** Final ***

The James and Grace Lee Boggs School
7600 GOETHE ST
DETROIT, MI 48214

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	122,601.40	411,977.75	411,977.75
2022-2023 Fixed Carry Forward	41,628.75	0.00	0.00
Total Indirect Costs	80,972.65	411,977.75	411,977.75
2022-2023 Direct Costs	2,034,015.26	1,744,638.91	1,744,638.91
2024-2025 Rate	3.98*	23.61*	23.61**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,176,583.58	1,873,073.81	1,873,073.81
Indirect costs based on rate ** multiplied by actual direct costs	86,628.03	280,961.07	442,232.73
2024-2025 Actual Indirect Costs	154,076.65	457,586.42	457,586.42
2022-2023 Fixed Carry Forward	41,628.75	0.00	0.00
Total Indirect Costs	112,447.90	457,586.42	457,586.42
Over/(Under) Recovery	-25,819.87	0.00	-15,353.69

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	154,076.65	457,586.42	457,586.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-25,819.87	0.00	-15,353.69
Total Projected Indirect 2026-2027 (Numerator)	179,896.52	457,586.42	472,940.11
Direct Costs	2,176,583.58	1,873,073.81	1,873,073.81
Rate for 2026-2027 **	8.27*	24.43*	25.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82710
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*** Final ***

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	79,374.06	126,705.94	126,705.94
2022-2023 Fixed Carry Forward	34,407.96	64,061.87	64,061.87
Total Indirect Costs	44,966.10	62,644.07	62,644.07
2022-2023 Direct Costs	2,128,337.36	2,081,005.48	2,081,005.48
2024-2025 Rate	2.11*	3.01*	3.01**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,778,178.95	1,725,433.01	1,725,433.01
Indirect costs based on rate ** multiplied by actual direct costs	37,519.58	51,935.53	51,935.53
2024-2025 Actual Indirect Costs	108,883.76	161,629.70	161,629.70
2022-2023 Fixed Carry Forward	34,407.96	64,061.87	64,061.87
Total Indirect Costs	74,475.80	97,567.83	97,567.83
Over/(Under) Recovery	-36,956.22	-45,632.30	-45,632.30

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	108,883.76	161,629.70	161,629.70
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-36,956.22	-45,632.30	-45,632.30
Total Projected Indirect 2026-2027 (Numerator)	145,839.98	207,262.00	207,262.00
Direct Costs	1,778,178.95	1,725,433.01	1,725,433.01
Rate for 2026-2027 **	8.20*	12.01*	12.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82711
Form R0418

*** Final ***

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	202,778.00	1,386,449.00	1,386,449.00
2022-2023 Fixed Carry Forward	16,528.47	0.00	0.00
Total Indirect Costs	186,249.53	1,386,449.00	1,386,449.00
2022-2023 Direct Costs	6,493,132.00	5,309,461.00	5,309,461.00
2024-2025 Rate	2.87*	26.11*	26.11**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,362,622.00	6,119,505.00	6,119,505.00
Indirect costs based on rate ** multiplied by actual direct costs	211,307.25	917,925.75	1,529,876.25
2024-2025 Actual Indirect Costs	392,915.00	1,636,032.00	1,636,032.00
2022-2023 Fixed Carry Forward	16,528.47	0.00	0.00
Total Indirect Costs	376,386.53	1,636,032.00	1,636,032.00
Over/(Under) Recovery	-165,079.28	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	392,915.00	1,636,032.00	1,636,032.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-165,079.28	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	557,994.28	1,636,032.00	1,636,032.00
Direct Costs	7,362,622.00	6,119,505.00	6,119,505.00
Rate for 2026-2027 **	7.58*	26.73*	26.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82713
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*** Final ***

New Paradigm College Prep
4001 29TH ST
DETROIT, MI 48210

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	168,501.59	746,716.32	746,716.32
2022-2023 Fixed Carry Forward	-89,132.78	0.00	0.00
Total Indirect Costs	257,634.37	746,716.32	746,716.32
2022-2023 Direct Costs	2,910,211.32	2,331,996.59	2,331,996.59
2024-2025 Rate	8.85*	32.02*	32.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,230,523.46	2,694,094.39	2,694,094.39
Indirect costs based on rate ** multiplied by actual direct costs	285,901.33	404,114.16	673,523.60
2024-2025 Actual Indirect Costs	290,066.16	826,495.23	826,495.23
2022-2023 Fixed Carry Forward	-89,132.78	0.00	0.00
Total Indirect Costs	379,198.94	826,495.23	826,495.23
Over/(Under) Recovery	-93,297.61	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	290,066.16	826,495.23	826,495.23
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-93,297.61	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	383,363.77	826,495.23	826,495.23
Direct Costs	3,230,523.46	2,694,094.39	2,694,094.39
Rate for 2026-2027 **	11.87*	30.68*	30.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82716
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*** Final ***

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	28,534.00	53,010.00	53,010.00
2022-2023 Fixed Carry Forward	-10,800.39	0.00	106,538.80
Total Indirect Costs	39,334.39	53,010.00	-53,528.80
2022-2023 Direct Costs	1,144,104.00	1,119,628.00	1,119,628.00
2024-2025 Rate	3.44*	4.73*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,272,851.00	1,219,343.00	1,219,343.00
Indirect costs based on rate ** multiplied by actual direct costs	43,786.07	57,674.92	0.00
2024-2025 Actual Indirect Costs	23,964.00	77,472.00	77,472.00
2022-2023 Fixed Carry Forward	-10,800.39	0.00	106,538.80
Total Indirect Costs	34,764.39	77,472.00	-29,066.80
Over/(Under) Recovery	9,021.68	-19,797.08	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	23,964.00	77,472.00	77,472.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	9,021.68	-19,797.08	0.00
Total Projected Indirect 2026-2027 (Numerator)	14,942.32	97,269.08	77,472.00
Direct Costs	1,272,851.00	1,219,343.00	1,219,343.00
Rate for 2026-2027 **	1.17*	7.98*	6.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82717
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*** Final ***

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	809,400.00	2,350,161.00	2,350,161.00
2022-2023 Fixed Carry Forward	-139,841.31	0.00	0.00
Total Indirect Costs	949,241.31	2,350,161.00	2,350,161.00
2022-2023 Direct Costs	7,249,880.00	5,709,119.00	5,709,119.00
2024-2025 Rate	13.09*	41.17*	41.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,027,167.00	6,567,883.00	6,567,883.00
Indirect costs based on rate ** multiplied by actual direct costs	1,050,756.16	985,182.45	1,641,970.75
2024-2025 Actual Indirect Costs	1,005,951.00	2,465,235.00	2,465,235.00
2022-2023 Fixed Carry Forward	-139,841.31	0.00	0.00
Total Indirect Costs	1,145,792.31	2,465,235.00	2,465,235.00
Over/(Under) Recovery	-95,036.15	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,005,951.00	2,465,235.00	2,465,235.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-95,036.15	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,100,987.15	2,465,235.00	2,465,235.00
Direct Costs	8,027,167.00	6,567,883.00	6,567,883.00
Rate for 2026-2027 **	13.72*	37.53*	37.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82718
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*** Final ***

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	811,785.00	2,358,178.00	2,358,178.00
2022-2023 Fixed Carry Forward	-93,705.87	0.00	0.00
Total Indirect Costs	905,490.87	2,358,178.00	2,358,178.00
2022-2023 Direct Costs	8,496,926.00	6,950,533.00	6,950,533.00
2024-2025 Rate	10.66*	33.93*	33.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,093,621.00	7,566,450.00	7,566,450.00
Indirect costs based on rate ** multiplied by actual direct costs	969,380.00	1,134,967.50	1,891,612.50
2024-2025 Actual Indirect Costs	612,057.00	2,139,228.00	2,139,228.00
2022-2023 Fixed Carry Forward	-93,705.87	0.00	0.00
Total Indirect Costs	705,762.87	2,139,228.00	2,139,228.00
Over/(Under) Recovery	263,617.13	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	612,057.00	2,139,228.00	2,139,228.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	263,617.13	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	348,439.87	2,139,228.00	2,139,228.00
Direct Costs	9,093,621.00	7,566,450.00	7,566,450.00
Rate for 2026-2027 **	3.83*	28.27*	28.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82719
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*** Final ***

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	224,688.00	1,646,554.00	1,646,554.00
2022-2023 Fixed Carry Forward	-105,980.51	0.00	0.00
Total Indirect Costs	330,668.51	1,646,554.00	1,646,554.00
2022-2023 Direct Costs	8,085,359.00	6,663,493.00	6,663,493.00
2024-2025 Rate	4.09*	24.71*	24.71**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,600,419.00	6,993,489.00	6,993,489.00
Indirect costs based on rate ** multiplied by actual direct costs	351,757.14	1,049,023.35	1,728,091.13
2024-2025 Actual Indirect Costs	209,523.00	1,816,453.00	1,816,453.00
2022-2023 Fixed Carry Forward	-105,980.51	0.00	0.00
Total Indirect Costs	315,503.51	1,816,453.00	1,816,453.00
Over/(Under) Recovery	36,253.63	0.00	-88,361.87

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	209,523.00	1,816,453.00	1,816,453.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	36,253.63	0.00	-88,361.87
Total Projected Indirect 2026-2027 (Numerator)	173,269.37	1,816,453.00	1,904,814.87
Direct Costs	8,600,419.00	6,993,489.00	6,993,489.00
Rate for 2026-2027 **	2.01*	25.97*	27.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82722
Form R0418

*** Final ***

Detroit Leadership Academy
13600 VIRGIL ST
DETROIT, MI 48223

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	75,393.27	1,242,033.63	1,242,033.63
2022-2023 Fixed Carry Forward	8,544.17	0.00	543,083.81
Total Indirect Costs	66,849.10	1,242,033.63	698,949.82
2022-2023 Direct Costs	10,958,825.65	9,792,185.29	9,792,185.29
2024-2025 Rate	0.61*	12.68*	7.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,280,243.89	11,204,328.75	11,204,328.75
Indirect costs based on rate ** multiplied by actual direct costs	74,909.49	1,420,708.89	799,989.07
2024-2025 Actual Indirect Costs	149,060.78	1,224,975.92	1,224,975.92
2022-2023 Fixed Carry Forward	8,544.17	0.00	543,083.81
Total Indirect Costs	140,516.61	1,224,975.92	681,892.11
Over/(Under) Recovery	-65,607.12	195,732.97	118,096.96

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	149,060.78	1,224,975.92	1,224,975.92
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-65,607.12	195,732.97	118,096.96
Total Projected Indirect 2026-2027 (Numerator)	214,667.90	1,029,242.95	1,106,878.96
Direct Costs	12,280,243.89	11,204,328.75	11,204,328.75
Rate for 2026-2027 **	1.75*	9.19*	9.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82723
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*** Final ***

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	719,838.00	2,384,029.00	2,384,029.00
2022-2023 Fixed Carry Forward	-129,491.89	0.00	0.00
Total Indirect Costs	849,329.89	2,384,029.00	2,384,029.00
2022-2023 Direct Costs	8,646,786.00	6,982,595.00	6,982,595.00
2024-2025 Rate	9.82*	34.14*	34.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,989,335.00	8,304,761.00	8,304,761.00
Indirect costs based on rate ** multiplied by actual direct costs	980,952.70	1,245,714.15	2,076,190.25
2024-2025 Actual Indirect Costs	908,241.00	2,592,815.00	2,592,815.00
2022-2023 Fixed Carry Forward	-129,491.89	0.00	0.00
Total Indirect Costs	1,037,732.89	2,592,815.00	2,592,815.00
Over/(Under) Recovery	-56,780.19	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	908,241.00	2,592,815.00	2,592,815.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-56,780.19	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	965,021.19	2,592,815.00	2,592,815.00
Direct Costs	9,989,335.00	8,304,761.00	8,304,761.00
Rate for 2026-2027 **	9.66*	31.22*	31.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82724
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*** Final ***

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	318,942.12	1,322,688.32	1,322,688.32
2022-2023 Fixed Carry Forward	-59,646.00	0.00	-343,320.86
Total Indirect Costs	378,588.12	1,322,688.32	1,666,009.18
2022-2023 Direct Costs	5,049,047.56	4,045,301.36	4,045,301.36
2024-2025 Rate	7.50*	32.70*	41.18**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,773,222.02	5,572,705.17	5,572,705.17
Indirect costs based on rate ** multiplied by actual direct costs	507,991.65	835,905.78	1,393,176.29
2024-2025 Actual Indirect Costs	321,915.72	1,522,432.57	1,522,432.57
2022-2023 Fixed Carry Forward	-59,646.00	0.00	-343,320.86
Total Indirect Costs	381,561.72	1,522,432.57	1,865,753.43
Over/(Under) Recovery	126,429.93	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	321,915.72	1,522,432.57	1,522,432.57
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	126,429.93	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	195,485.79	1,522,432.57	1,522,432.57
Direct Costs	6,773,222.02	5,572,705.17	5,572,705.17
Rate for 2026-2027 **	2.89*	27.32*	27.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82725
Form R0418

*** Final ***

Global Heights Academy
23713 JOY RD
Dearborn Heights, MI 48127

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	456,885.64	1,073,891.47	1,073,891.47
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	456,885.64	1,073,891.47	1,073,891.47
2022-2023 Direct Costs	3,627,304.91	3,010,299.08	3,010,299.08
2024-2025 Rate	12.60*	35.67*	35.67**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,902,731.14	3,236,757.68	3,236,757.68
Indirect costs based on rate ** multiplied by actual direct costs	491,744.12	485,513.65	809,189.42
2024-2025 Actual Indirect Costs	426,266.91	1,092,240.37	1,092,240.37
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	426,266.91	1,092,240.37	1,092,240.37
Over/(Under) Recovery	65,477.21	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	426,266.91	1,092,240.37	1,092,240.37
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	65,477.21	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	360,789.70	1,092,240.37	1,092,240.37
Direct Costs	3,902,731.14	3,236,757.68	3,236,757.68
Rate for 2026-2027 **	9.24*	33.74*	33.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82727
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*** Final ***

Regent Park Scholars Charter Academy
15865 E 7 MILE RD
Detroit, MI 48205

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	756,057.00	2,178,138.00	2,178,138.00
2022-2023 Fixed Carry Forward	-264,671.74	0.00	0.00
Total Indirect Costs	1,020,728.74	2,178,138.00	2,178,138.00
2022-2023 Direct Costs	8,648,040.00	7,225,959.00	7,225,959.00
2024-2025 Rate	11.80*	30.14*	30.14**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,439,499.00	7,965,038.00	7,965,038.00
Indirect costs based on rate ** multiplied by actual direct costs	1,113,860.88	1,194,755.70	1,991,259.50
2024-2025 Actual Indirect Costs	586,470.00	2,060,931.00	2,060,931.00
2022-2023 Fixed Carry Forward	-264,671.74	0.00	0.00
Total Indirect Costs	851,141.74	2,060,931.00	2,060,931.00
Over/(Under) Recovery	262,719.14	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	586,470.00	2,060,931.00	2,060,931.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	262,719.14	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	323,750.86	2,060,931.00	2,060,931.00
Direct Costs	9,439,499.00	7,965,038.00	7,965,038.00
Rate for 2026-2027 **	3.43*	25.87*	25.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82728
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*** Final ***

Jalen Rose Leadership Academy
15000 TROJAN ST
Detroit, MI 48235

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
2022-2023 Direct Costs	5,188,334.95	4,816,193.23	4,816,193.23
2024-2025 Rate	16.45*	25.45*	25.45**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,239,316.33	4,606,408.75	4,606,408.75
Indirect costs based on rate ** multiplied by actual direct costs	785,897.45	690,961.31	1,151,602.19
2024-2025 Actual Indirect Costs	938,727.48	1,571,635.06	1,571,635.06
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	938,727.48	1,571,635.06	1,571,635.06
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	938,727.48	1,571,635.06	1,571,635.06
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	938,727.48	1,571,635.06	1,571,635.06
Direct Costs	5,239,316.33	4,606,408.75	4,606,408.75
Rate for 2026-2027 **	17.92*	34.12*	34.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82729
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*** Final ***

South Canton Scholars Charter Academy
3085 S CANTON CENTER RD
Canton, MI 48188

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	959,901.00	2,515,072.00	2,515,072.00
2022-2023 Fixed Carry Forward	-446,529.73	0.00	0.00
Total Indirect Costs	1,406,430.73	2,515,072.00	2,515,072.00
2022-2023 Direct Costs	7,843,910.00	6,288,739.00	6,288,739.00
2024-2025 Rate	17.93*	39.99*	39.99**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,974,753.00	7,357,013.00	7,357,013.00
Indirect costs based on rate ** multiplied by actual direct costs	1,346,212.95	1,103,551.95	1,839,253.25
2024-2025 Actual Indirect Costs	1,135,899.00	2,753,639.00	2,753,639.00
2022-2023 Fixed Carry Forward	-446,529.73	0.00	0.00
Total Indirect Costs	1,582,428.73	2,753,639.00	2,753,639.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,135,899.00	2,753,639.00	2,753,639.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,135,899.00	2,753,639.00	2,753,639.00
Direct Costs	8,974,753.00	7,357,013.00	7,357,013.00
Rate for 2026-2027 **	12.66*	37.43*	37.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82730
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*** Final ***

American International Academy
300 S HENRY RUFF RD
Westland, MI 48186

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	419,084.41	1,258,555.80	1,258,555.80
2022-2023 Fixed Carry Forward	147,042.22	0.00	0.00
Total Indirect Costs	272,042.19	1,258,555.80	1,258,555.80
2022-2023 Direct Costs	8,170,676.80	7,331,205.41	7,331,205.41
2024-2025 Rate	3.33*	17.17*	17.17**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,618,057.33	9,334,393.08	9,334,393.08
Indirect costs based on rate ** multiplied by actual direct costs	353,581.31	1,400,158.96	1,602,715.29
2024-2025 Actual Indirect Costs	303,418.17	1,587,082.42	1,587,082.42
2022-2023 Fixed Carry Forward	147,042.22	0.00	0.00
Total Indirect Costs	156,375.95	1,587,082.42	1,587,082.42
Over/(Under) Recovery	197,205.36	0.00	15,632.87

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	303,418.17	1,587,082.42	1,587,082.42
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	197,205.36	0.00	15,632.87
Total Projected Indirect 2026-2027 (Numerator)	106,212.81	1,587,082.42	1,571,449.55
Direct Costs	10,618,057.33	9,334,393.08	9,334,393.08
Rate for 2026-2027 **	1.00*	17.00*	16.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

New Paradigm Glazer-Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	170,654.98	791,585.04	791,585.04
2022-2023 Fixed Carry Forward	41,089.60	0.00	-167,819.76
Total Indirect Costs	129,565.38	791,585.04	959,404.80
2022-2023 Direct Costs	3,614,045.59	2,993,115.53	2,993,115.53
2024-2025 Rate	3.59*	26.45*	32.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,573,325.36	2,824,881.46	2,824,881.46
Indirect costs based on rate ** multiplied by actual direct costs	128,282.38	423,732.22	706,220.37
2024-2025 Actual Indirect Costs	273,260.88	1,021,704.78	1,021,704.78
2022-2023 Fixed Carry Forward	41,089.60	0.00	-167,819.76
Total Indirect Costs	232,171.28	1,021,704.78	1,189,524.54
Over/(Under) Recovery	-103,888.90	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	273,260.88	1,021,704.78	1,021,704.78
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-103,888.90	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	377,149.78	1,021,704.78	1,021,704.78
Direct Costs	3,573,325.36	2,824,881.46	2,824,881.46
Rate for 2026-2027 **	10.55*	36.17*	36.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82737
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*** Final ***

Pathways Academy
11340 E JEFFERSON AVE
DETROIT, MI 48214

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	87,444.31	465,493.40	465,493.40
2022-2023 Fixed Carry Forward	6,770.95	0.00	-128,785.21
Total Indirect Costs	80,673.36	465,493.40	594,278.61
2022-2023 Direct Costs	2,269,849.83	1,891,800.74	1,891,800.74
2024-2025 Rate	3.55*	24.61*	31.41**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,903,327.44	2,674,004.25	2,674,004.25
Indirect costs based on rate ** multiplied by actual direct costs	103,068.12	401,100.64	668,501.06
2024-2025 Actual Indirect Costs	107,250.17	336,573.36	336,573.36
2022-2023 Fixed Carry Forward	6,770.95	0.00	-128,785.21
Total Indirect Costs	100,479.22	336,573.36	465,358.57
Over/(Under) Recovery	2,588.90	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	107,250.17	336,573.36	336,573.36
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	2,588.90	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	104,661.27	336,573.36	336,573.36
Direct Costs	2,903,327.44	2,674,004.25	2,674,004.25
Rate for 2026-2027 **	3.60*	12.59*	12.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	45,220.00	278,495.00	278,495.00
2022-2023 Fixed Carry Forward	14,307.17	0.00	425,968.22
Total Indirect Costs	30,912.83	278,495.00	-147,473.22
2022-2023 Direct Costs	3,647,791.00	3,414,516.00	3,414,516.00
2024-2025 Rate	0.85*	8.16*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,079,838.00	3,876,203.00	3,876,203.00
Indirect costs based on rate ** multiplied by actual direct costs	34,678.62	316,298.16	0.00
2024-2025 Actual Indirect Costs	33,771.00	237,406.00	237,406.00
2022-2023 Fixed Carry Forward	14,307.17	0.00	425,968.22
Total Indirect Costs	19,463.83	237,406.00	-188,562.22
Over/(Under) Recovery	43,336.87	78,892.16	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	33,771.00	237,406.00	237,406.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	43,336.87	78,892.16	0.00
Total Projected Indirect 2026-2027 (Numerator)	-9,565.87	158,513.84	237,406.00
Direct Costs	4,079,838.00	3,876,203.00	3,876,203.00
Rate for 2026-2027 **	0.00*	4.09*	6.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	181,517.00	1,752,176.00	1,752,176.00
2022-2023 Fixed Carry Forward	-4,545.78	0.00	-322,114.38
Total Indirect Costs	186,062.78	1,752,176.00	2,074,290.38
2022-2023 Direct Costs	7,565,893.00	5,995,234.00	5,995,234.00
2024-2025 Rate	2.46*	29.23*	34.60**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,570,354.00	4,379,545.00	4,379,545.00
Indirect costs based on rate ** multiplied by actual direct costs	137,030.71	656,931.75	1,094,886.25
2024-2025 Actual Indirect Costs	187,340.00	1,378,149.00	1,378,149.00
2022-2023 Fixed Carry Forward	-4,545.78	0.00	-322,114.38
Total Indirect Costs	191,885.78	1,378,149.00	1,700,263.38
Over/(Under) Recovery	-54,855.07	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	187,340.00	1,378,149.00	1,378,149.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-54,855.07	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	242,195.07	1,378,149.00	1,378,149.00
Direct Costs	5,570,354.00	4,379,545.00	4,379,545.00
Rate for 2026-2027 **	4.35*	31.47*	31.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Plymouth Scholars Charter Academy
48484 N TERRITORIAL RD
Plymouth, MI 48170

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	672,473.00	2,357,336.00	2,357,336.00
2022-2023 Fixed Carry Forward	66,557.80	0.00	0.00
Total Indirect Costs	605,915.20	2,357,336.00	2,357,336.00
2022-2023 Direct Costs	7,519,768.00	5,834,905.00	5,834,905.00
2024-2025 Rate	8.06*	40.40*	40.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,411,657.00	6,675,047.00	6,675,047.00
Indirect costs based on rate ** multiplied by actual direct costs	677,979.55	1,001,257.05	1,668,761.75
2024-2025 Actual Indirect Costs	1,038,077.00	2,774,687.00	2,774,687.00
2022-2023 Fixed Carry Forward	66,557.80	0.00	0.00
Total Indirect Costs	971,519.20	2,774,687.00	2,774,687.00
Over/(Under) Recovery	-293,539.65	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,038,077.00	2,774,687.00	2,774,687.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-293,539.65	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,331,616.65	2,774,687.00	2,774,687.00
Direct Costs	8,411,657.00	6,675,047.00	6,675,047.00
Rate for 2026-2027 **	15.83*	41.57*	41.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Escuela Avancemos
2635 HOWARD ST
DETROIT, MI 48216

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	108,141.08	1,177,805.78	1,177,805.78
2022-2023 Fixed Carry Forward	102,101.97	0.00	-337,504.80
Total Indirect Costs	6,039.11	1,177,805.78	1,515,310.58
2022-2023 Direct Costs	5,358,454.93	4,288,790.23	4,288,790.23
2024-2025 Rate	0.11*	27.46*	35.33**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,647,572.55	4,471,282.89	4,471,282.89
Indirect costs based on rate ** multiplied by actual direct costs	6,212.33	670,692.43	1,117,820.72
2024-2025 Actual Indirect Costs	175,060.20	1,351,349.86	1,351,349.86
2022-2023 Fixed Carry Forward	102,101.97	0.00	-337,504.80
Total Indirect Costs	72,958.23	1,351,349.86	1,688,854.66
Over/(Under) Recovery	-46,020.04	0.00	19,791.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	175,060.20	1,351,349.86	1,351,349.86
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-46,020.04	0.00	19,791.92
Total Projected Indirect 2026-2027 (Numerator)	221,080.24	1,351,349.86	1,331,557.94
Direct Costs	5,647,572.55	4,471,282.89	4,471,282.89
Rate for 2026-2027 **	3.91*	30.22*	29.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Caniff Liberty Academy
2650 CANIFF ST
Hamtramck, MI 48212

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
2022-2023 Direct Costs	5,289,655.44	4,345,263.80	4,345,263.80
2024-2025 Rate	21.69*	48.13*	48.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,860,354.39	4,739,503.35	4,739,503.35
Indirect costs based on rate ** multiplied by actual direct costs	879,053.16	710,925.50	1,184,875.84
2024-2025 Actual Indirect Costs	1,336,510.36	2,457,361.40	2,457,361.40
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,336,510.36	2,457,361.40	2,457,361.40
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,336,510.36	2,457,361.40	2,457,361.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,336,510.36	2,457,361.40	2,457,361.40
Direct Costs	5,860,354.39	4,739,503.35	4,739,503.35
Rate for 2026-2027 **	22.81*	51.85*	51.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82746
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*** Final ***

W-A-Y Academy
8701 W VERNOR HWY
Detroit, MI 48209

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	223,852.50	552,423.71	552,423.71
2022-2023 Fixed Carry Forward	-27,686.96	0.00	-70,038.56
Total Indirect Costs	251,539.46	552,423.71	622,462.27
2022-2023 Direct Costs	2,846,239.03	2,517,667.82	2,517,667.82
2024-2025 Rate	8.84*	21.94*	24.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,795,550.83	2,431,880.81	2,431,880.81
Indirect costs based on rate ** multiplied by actual direct costs	247,126.69	364,782.12	601,160.94
2024-2025 Actual Indirect Costs	190,811.52	554,481.54	554,481.54
2022-2023 Fixed Carry Forward	-27,686.96	0.00	-70,038.56
Total Indirect Costs	218,498.48	554,481.54	624,520.10
Over/(Under) Recovery	28,628.21	0.00	-23,359.16

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	190,811.52	554,481.54	554,481.54
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	28,628.21	0.00	-23,359.16
Total Projected Indirect 2026-2027 (Numerator)	162,183.31	554,481.54	577,840.70
Direct Costs	2,795,550.83	2,431,880.81	2,431,880.81
Rate for 2026-2027 **	5.80*	22.80*	23.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Form R0418

*** Final ***

MacDowell Preparatory Academy
4201 W OUTER DR
Detroit, MI 48221

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
2022-2023 Direct Costs	5,209,092.37	3,810,593.96	3,810,593.96
2024-2025 Rate	4.20*	42.44*	42.44**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,471,359.54	4,709,568.87	4,709,568.87
Indirect costs based on rate ** multiplied by actual direct costs	229,797.10	706,435.33	1,177,392.22
2024-2025 Actual Indirect Costs	295,126.36	1,056,917.03	1,056,917.03
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	295,126.36	1,056,917.03	1,056,917.03
Over/(Under) Recovery	-65,329.26	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	295,126.36	1,056,917.03	1,056,917.03
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-65,329.26	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	360,455.62	1,056,917.03	1,056,917.03
Direct Costs	5,471,359.54	4,709,568.87	4,709,568.87
Rate for 2026-2027 **	6.59*	22.44*	22.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82749
Form R0418

*** Final ***

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	123,922.12	520,255.86	520,255.86
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	123,922.12	520,255.86	520,255.86
2022-2023 Direct Costs	3,747,225.72	3,350,891.98	3,350,891.98
2024-2025 Rate	3.31*	15.53*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,299,721.18	5,623,182.56	5,623,182.56
Indirect costs based on rate ** multiplied by actual direct costs	208,520.77	843,477.38	873,280.25
2024-2025 Actual Indirect Costs	113,559.12	790,097.74	790,097.74
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	113,559.12	790,097.74	790,097.74
Over/(Under) Recovery	94,961.65	0.00	83,182.51

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	113,559.12	790,097.74	790,097.74
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	94,961.65	0.00	83,182.51
Total Projected Indirect 2026-2027 (Numerator)	18,597.47	790,097.74	706,915.23
Direct Costs	6,299,721.18	5,623,182.56	5,623,182.56
Rate for 2026-2027 **	0.30*	14.05*	12.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82751
Form R0418

*** Final ***

Michigan Educational Choice Center
20045 JOANN ST
DETROIT, MI 48205

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	77,948.08	565,542.10	565,542.10
2022-2023 Fixed Carry Forward	-434.47	-88,228.04	-90,272.26
Total Indirect Costs	78,382.55	653,770.14	655,814.36
2022-2023 Direct Costs	3,710,664.83	3,223,070.81	3,223,070.81
2024-2025 Rate	2.11*	20.28*	20.35**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,235,884.10	3,999,420.38	3,999,420.38
Indirect costs based on rate ** multiplied by actual direct costs	89,377.15	599,913.06	813,882.05
2024-2025 Actual Indirect Costs	65,751.43	302,215.15	302,215.15
2022-2023 Fixed Carry Forward	-434.47	-88,228.04	-90,272.26
Total Indirect Costs	66,185.90	390,443.19	392,487.41
Over/(Under) Recovery	23,191.25	0.00	421,394.64

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	65,751.43	302,215.15	302,215.15
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	23,191.25	0.00	421,394.64
Total Projected Indirect 2026-2027 (Numerator)	42,560.18	302,215.15	-119,179.49
Direct Costs	4,235,884.10	3,999,420.38	3,999,420.38
Rate for 2026-2027 **	1.00*	7.56*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82752
Form R0418

*** Final ***

Infinity Institute of Learning (SDA)
13332 E JEFFERSON AVE
DETROIT, MI 48215

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	639,251.88	752,349.66	752,349.66
2022-2023 Fixed Carry Forward	0.00	0.00	-368,088.71
Total Indirect Costs	639,251.88	752,349.66	1,120,438.37
2022-2023 Direct Costs	2,643,704.77	2,530,606.99	2,530,606.99
2024-2025 Rate	24.18*	29.73*	44.28**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,993,395.08	2,875,152.00	2,875,152.00
Indirect costs based on rate ** multiplied by actual direct costs	449,009.26	431,272.80	718,788.00
2024-2025 Actual Indirect Costs	801,804.43	920,047.51	920,047.51
2022-2023 Fixed Carry Forward	0.00	0.00	-368,088.71
Total Indirect Costs	801,804.43	920,047.51	1,288,136.22
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	801,804.43	920,047.51	920,047.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	801,804.43	920,047.51	920,047.51
Direct Costs	2,993,395.08	2,875,152.00	2,875,152.00
Rate for 2026-2027 **	26.79*	32.00*	32.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82754
Form R0418

*** Final ***

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	36,784.32	559,366.66	559,366.66
2022-2023 Fixed Carry Forward	-35,688.52	0.00	0.00
Total Indirect Costs	72,472.84	559,366.66	559,366.66
2022-2023 Direct Costs	5,478,998.15	4,956,415.81	4,956,415.81
2024-2025 Rate	1.32*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,052,363.59	6,420,310.43	6,420,310.43
Indirect costs based on rate ** multiplied by actual direct costs	93,091.20	724,853.05	724,853.05
2024-2025 Actual Indirect Costs	23,423.00	655,476.16	655,476.16
2022-2023 Fixed Carry Forward	-35,688.52	0.00	0.00
Total Indirect Costs	59,111.52	655,476.16	655,476.16
Over/(Under) Recovery	33,979.68	69,376.89	69,376.89

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	23,423.00	655,476.16	655,476.16
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	33,979.68	69,376.89	69,376.89
Total Projected Indirect 2026-2027 (Numerator)	-10,556.68	586,099.27	586,099.27
Direct Costs	7,052,363.59	6,420,310.43	6,420,310.43
Rate for 2026-2027 **	0.00*	9.13*	9.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82756
Form R0418

*** Final ***

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	219,529.00	753,730.00	753,730.00
2022-2023 Fixed Carry Forward	140,466.36	0.00	0.00
Total Indirect Costs	79,062.64	753,730.00	753,730.00
2022-2023 Direct Costs	5,197,436.00	4,663,235.00	4,663,235.00
2024-2025 Rate	1.52*	16.16*	16.16**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	5,397,230.00	4,806,283.00	4,806,283.00
Indirect costs based on rate ** multiplied by actual direct costs	82,037.90	720,942.45	776,695.33
2024-2025 Actual Indirect Costs	260,380.00	851,327.00	851,327.00
2022-2023 Fixed Carry Forward	140,466.36	0.00	0.00
Total Indirect Costs	119,913.64	851,327.00	851,327.00
Over/(Under) Recovery	-37,875.74	0.00	-74,631.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	260,380.00	851,327.00	851,327.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-37,875.74	0.00	-74,631.67
Total Projected Indirect 2026-2027 (Numerator)	298,255.74	851,327.00	925,958.67
Direct Costs	5,397,230.00	4,806,283.00	4,806,283.00
Rate for 2026-2027 **	5.53*	17.71*	19.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82757
Form R0418

*** Final ***

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	513,758.00	2,207,005.00	2,207,005.00
2022-2023 Fixed Carry Forward	-20,654.87	0.00	0.00
Total Indirect Costs	534,412.87	2,207,005.00	2,207,005.00
2022-2023 Direct Costs	8,237,243.00	6,543,996.00	6,543,996.00
2024-2025 Rate	6.49*	33.73*	33.73**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,024,788.00	7,326,428.00	7,326,428.00
Indirect costs based on rate ** multiplied by actual direct costs	585,708.74	1,098,964.20	1,831,607.00
2024-2025 Actual Indirect Costs	535,902.00	2,234,262.00	2,234,262.00
2022-2023 Fixed Carry Forward	-20,654.87	0.00	0.00
Total Indirect Costs	556,556.87	2,234,262.00	2,234,262.00
Over/(Under) Recovery	29,151.87	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	535,902.00	2,234,262.00	2,234,262.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	29,151.87	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	506,750.13	2,234,262.00	2,234,262.00
Direct Costs	9,024,788.00	7,326,428.00	7,326,428.00
Rate for 2026-2027 **	5.62*	30.50*	30.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82760
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*** Final ***

Cornerstone Jefferson-Douglass Academy
6861 E NEVADA ST
DETROIT, MI 48234

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	224,246.12	1,963,684.27	1,963,684.27
2022-2023 Fixed Carry Forward	-15,690.40	0.00	0.00
Total Indirect Costs	239,936.52	1,963,684.27	1,963,684.27
2022-2023 Direct Costs	7,744,037.14	6,004,598.99	6,004,598.99
2024-2025 Rate	3.10*	32.70*	32.70**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,910,552.00	6,162,000.00	6,162,000.00
Indirect costs based on rate ** multiplied by actual direct costs	245,227.11	924,300.00	1,540,500.00
2024-2025 Actual Indirect Costs	216,287.00	1,964,839.00	1,964,839.00
2022-2023 Fixed Carry Forward	-15,690.40	0.00	0.00
Total Indirect Costs	231,977.40	1,964,839.00	1,964,839.00
Over/(Under) Recovery	13,249.71	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	216,287.00	1,964,839.00	1,964,839.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	13,249.71	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	203,037.29	1,964,839.00	1,964,839.00
Direct Costs	7,910,552.00	6,162,000.00	6,162,000.00
Rate for 2026-2027 **	2.57*	31.89*	31.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82762
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*** Final ***

Inkster Preparatory Academy
27355 WOODSFIELD ST
Wixom, MI 48141

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	48,928.31	763,427.80	763,427.80
2022-2023 Fixed Carry Forward	18,791.28	0.00	0.00
Total Indirect Costs	30,137.03	763,427.80	763,427.80
2022-2023 Direct Costs	3,255,749.33	2,541,249.84	2,541,249.84
2024-2025 Rate	0.93*	30.04*	30.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,459,174.55	2,727,239.88	2,727,239.88
Indirect costs based on rate ** multiplied by actual direct costs	32,170.32	409,085.98	681,809.97
2024-2025 Actual Indirect Costs	97,432.81	829,367.48	829,367.48
2022-2023 Fixed Carry Forward	18,791.28	0.00	0.00
Total Indirect Costs	78,641.53	829,367.48	829,367.48
Over/(Under) Recovery	-46,471.21	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	97,432.81	829,367.48	829,367.48
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-46,471.21	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	143,904.02	829,367.48	829,367.48
Direct Costs	3,459,174.55	2,727,239.88	2,727,239.88
Rate for 2026-2027 **	4.16*	30.41*	30.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82763
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*** Final ***

Discovery Creative Pathways
19360 HARPER AVE
Harper Woods, MI 48225

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	251,619.99	2,192,500.99	2,192,500.99
2022-2023 Fixed Carry Forward	-245,695.86	0.00	0.00
Total Indirect Costs	497,315.85	2,192,500.99	2,192,500.99
2022-2023 Direct Costs	11,848,267.47	9,907,386.47	9,907,386.47
2024-2025 Rate	4.20*	22.13*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	10,221,024.64	8,727,628.52	8,727,628.52
Indirect costs based on rate ** multiplied by actual direct costs	429,283.03	1,309,144.28	1,931,424.19
2024-2025 Actual Indirect Costs	1,721,720.41	3,215,116.53	3,215,116.53
2022-2023 Fixed Carry Forward	-245,695.86	0.00	0.00
Total Indirect Costs	1,967,416.27	3,215,116.53	3,215,116.53
Over/(Under) Recovery	-1,538,133.24	0.00	-1,283,692.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,721,720.41	3,215,116.53	3,215,116.53
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,538,133.24	0.00	-1,283,692.34
Total Projected Indirect 2026-2027 (Numerator)	3,259,853.65	3,215,116.53	4,498,808.87
Direct Costs	10,221,024.64	8,727,628.52	8,727,628.52
Rate for 2026-2027 **	31.89*	36.84*	51.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82765
Form R0418

*** Final ***

Pembroke Academy
19940 MANSFIELD ST
DETROIT, MI 48235

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	224,112.00	1,463,313.00	1,463,313.00
2022-2023 Fixed Carry Forward	26,696.92	0.00	0.00
Total Indirect Costs	197,415.08	1,463,313.00	1,463,313.00
2022-2023 Direct Costs	5,659,426.00	4,420,225.00	4,420,225.00
2024-2025 Rate	3.49*	33.10*	33.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,607,186.00	5,334,241.00	5,334,241.00
Indirect costs based on rate ** multiplied by actual direct costs	230,590.79	800,136.15	1,333,560.25
2024-2025 Actual Indirect Costs	261,421.00	1,534,366.00	1,534,366.00
2022-2023 Fixed Carry Forward	26,696.92	0.00	0.00
Total Indirect Costs	234,724.08	1,534,366.00	1,534,366.00
Over/(Under) Recovery	-4,133.29	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	261,421.00	1,534,366.00	1,534,366.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-4,133.29	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	265,554.29	1,534,366.00	1,534,366.00
Direct Costs	6,607,186.00	5,334,241.00	5,334,241.00
Rate for 2026-2027 **	4.02*	28.76*	28.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82766
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*** Final ***

Westfield Charter Academy
27201 W CHICAGO
REDFORD, MI 48239

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,127,819.00	3,406,750.00	3,406,750.00
2022-2023 Fixed Carry Forward	-224,780.49	0.00	0.00
Total Indirect Costs	1,352,599.49	3,406,750.00	3,406,750.00
2022-2023 Direct Costs	16,418,882.00	14,139,951.00	14,139,951.00
2024-2025 Rate	8.24*	24.09*	24.09**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	19,175,817.00	16,859,245.00	16,859,245.00
Indirect costs based on rate ** multiplied by actual direct costs	1,580,087.32	2,528,886.75	4,061,392.12
2024-2025 Actual Indirect Costs	1,795,269.00	4,111,841.00	4,111,841.00
2022-2023 Fixed Carry Forward	-224,780.49	0.00	0.00
Total Indirect Costs	2,020,049.49	4,111,841.00	4,111,841.00
Over/(Under) Recovery	-439,962.17	0.00	-50,448.88

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,795,269.00	4,111,841.00	4,111,841.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-439,962.17	0.00	-50,448.88
Total Projected Indirect 2026-2027 (Numerator)	2,235,231.17	4,111,841.00	4,162,289.88
Direct Costs	19,175,817.00	16,859,245.00	16,859,245.00
Rate for 2026-2027 **	11.66*	24.39*	24.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82767
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*** Final ***

Ivywood Classical Academy
14356 GENOA CT
PLYMOUTH, MI 48170

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	94,097.00	568,774.24	568,774.24
2022-2023 Fixed Carry Forward	-36,406.87	0.00	209,565.78
Total Indirect Costs	130,503.87	568,774.24	359,208.46
2022-2023 Direct Costs	4,091,498.88	3,616,821.64	3,616,821.64
2024-2025 Rate	3.19*	15.73*	9.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,298,875.20	5,634,504.63	5,634,504.63
Indirect costs based on rate ** multiplied by actual direct costs	200,934.12	845,175.69	559,506.31
2024-2025 Actual Indirect Costs	235,425.56	899,796.13	899,796.13
2022-2023 Fixed Carry Forward	-36,406.87	0.00	209,565.78
Total Indirect Costs	271,832.43	899,796.13	690,230.35
Over/(Under) Recovery	-70,898.31	0.00	-130,724.04

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	235,425.56	899,796.13	899,796.13
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-70,898.31	0.00	-130,724.04
Total Projected Indirect 2026-2027 (Numerator)	306,323.87	899,796.13	1,030,520.17
Direct Costs	6,298,875.20	5,634,504.63	5,634,504.63
Rate for 2026-2027 **	4.86*	15.97*	18.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82768
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*** Final ***

Achieve-Detroit
2001 W WARREN AVE
DETROIT, MI 48208

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	338,548.19	306,291.39	306,291.39
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2024-2025 Actual Indirect Costs	38,091.38	70,348.18	70,348.18
Total Indirect Costs	38,091.38	70,348.18	70,348.18
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	38,091.38	70,348.18	70,348.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	38,091.38	70,348.18	70,348.18
Direct Costs	338,548.19	306,291.39	306,291.39
Rate for 2026-2027 **	11.25*	22.97*	22.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82772
Form R0418

*** Final ***

Fostering Leadership Academy
16511 DELAWARE AVE
REDFORD, MI 48240

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	32,991.00	86,260.00	86,260.00
2022-2023 Fixed Carry Forward	48,439.52	5,154.59	5,154.59
Total Indirect Costs	-15,448.52	81,105.41	81,105.41
2022-2023 Direct Costs	1,245,115.00	1,191,846.00	1,191,846.00
2024-2025 Rate	0.00*	6.81*	6.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,340,910.29	1,300,826.08	1,300,826.08
Indirect costs based on rate ** multiplied by actual direct costs	0.00	88,586.26	88,586.26
2024-2025 Actual Indirect Costs	29,746.97	69,831.18	69,831.18
2022-2023 Fixed Carry Forward	48,439.52	5,154.59	5,154.59
Total Indirect Costs	-18,692.55	64,676.59	64,676.59
Over/(Under) Recovery	0.00	23,909.67	23,909.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	29,746.97	69,831.18	69,831.18
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	23,909.67	23,909.67
Total Projected Indirect 2026-2027 (Numerator)	29,746.97	45,921.51	45,921.51
Direct Costs	1,340,910.29	1,300,826.08	1,300,826.08
Rate for 2026-2027 **	2.22*	3.53*	3.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82773
Form R0418

*** Final ***

Lincoln-King Adams-Young Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
2022-2023 Direct Costs	19,572,856.10	15,681,240.49	15,681,240.49
2024-2025 Rate	3.35*	29.00*	29.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,483,207.01	17,397,663.01	17,397,663.01
Indirect costs based on rate ** multiplied by actual direct costs	719,687.43	2,609,649.45	4,349,415.75
2024-2025 Actual Indirect Costs	589,083.00	4,674,627.00	4,674,627.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	589,083.00	4,674,627.00	4,674,627.00
Over/(Under) Recovery	130,604.43	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	589,083.00	4,674,627.00	4,674,627.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	130,604.43	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	458,478.57	4,674,627.00	4,674,627.00
Direct Costs	21,483,207.01	17,397,663.01	17,397,663.01
Rate for 2026-2027 **	2.13*	26.87*	26.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82775
Form R0418

*** Final ***

KIPP Detroit Imani Academy
19321 W CHICAGO ST
DETROIT, MI 48228

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	38,586.00	141,748.00	141,748.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	38,586.00	141,748.00	141,748.00
2022-2023 Direct Costs	558,494.00	455,332.00	455,332.00
2024-2025 Rate	6.91*	31.13*	31.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	939,436.44	765,056.06	765,056.06
Indirect costs based on rate ** multiplied by actual direct costs	64,915.06	114,758.41	191,264.02
2024-2025 Actual Indirect Costs	96,673.56	271,053.94	271,053.94
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	96,673.56	271,053.94	271,053.94
Over/(Under) Recovery	-31,758.50	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	96,673.56	271,053.94	271,053.94
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-31,758.50	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	128,432.06	271,053.94	271,053.94
Direct Costs	939,436.44	765,056.06	765,056.06
Rate for 2026-2027 **	13.67*	35.43*	35.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82776
Form R0418

*** Final ***

SER YouthBuild Learning Academy
9301 MICHIGAN AVE
DETROIT, MI 48210

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	62,792.80	232,935.10	232,935.10
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	62,792.80	232,935.10	232,935.10
2022-2023 Direct Costs	1,774,299.32	1,604,157.02	1,604,157.02
2024-2025 Rate	3.54*	14.52*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,855,801.17	1,714,943.74	1,714,943.74
Indirect costs based on rate ** multiplied by actual direct costs	65,695.36	249,009.83	249,009.83
2024-2025 Actual Indirect Costs	93,178.67	234,036.10	234,036.10
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	93,178.67	234,036.10	234,036.10
Over/(Under) Recovery	-27,483.31	14,973.73	14,973.73

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	93,178.67	234,036.10	234,036.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-27,483.31	14,973.73	14,973.73
Total Projected Indirect 2026-2027 (Numerator)	120,661.98	219,062.37	219,062.37
Direct Costs	1,855,801.17	1,714,943.74	1,714,943.74
Rate for 2026-2027 **	6.50*	12.77*	12.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82910
Form R0418

*** Final ***

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	544,586.58	1,277,096.58	1,277,096.58
2022-2023 Fixed Carry Forward	-251,985.07	0.00	-289,740.42
Total Indirect Costs	796,571.65	1,277,096.58	1,566,837.00
2022-2023 Direct Costs	4,721,827.83	3,989,317.83	3,989,317.83
2024-2025 Rate	16.87*	32.01*	39.28**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,510,837.44	3,803,581.49	3,803,581.49
Indirect costs based on rate ** multiplied by actual direct costs	676,625.62	570,537.22	950,895.37
2024-2025 Actual Indirect Costs	219,275.53	926,531.48	926,531.48
2022-2023 Fixed Carry Forward	-251,985.07	0.00	-289,740.42
Total Indirect Costs	471,260.60	926,531.48	1,216,271.90
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	219,275.53	926,531.48	926,531.48
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	219,275.53	926,531.48	926,531.48
Direct Costs	4,510,837.44	3,803,581.49	3,803,581.49
Rate for 2026-2027 **	4.86*	24.36*	24.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82915
Form R0418

*** Final ***

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	152,921.00	448,756.00	448,756.00
2022-2023 Fixed Carry Forward	24,227.36	0.00	180,811.70
Total Indirect Costs	128,693.64	448,756.00	267,944.30
2022-2023 Direct Costs	3,745,521.00	3,449,686.00	3,449,686.00
2024-2025 Rate	3.44*	13.01*	7.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,555,253.00	4,193,530.00	4,193,530.00
Indirect costs based on rate ** multiplied by actual direct costs	156,700.70	545,578.25	325,837.28
2024-2025 Actual Indirect Costs	174,930.00	536,653.00	536,653.00
2022-2023 Fixed Carry Forward	24,227.36	0.00	180,811.70
Total Indirect Costs	150,702.64	536,653.00	355,841.30
Over/(Under) Recovery	5,998.06	8,925.25	-30,004.02

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	174,930.00	536,653.00	536,653.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	5,998.06	8,925.25	-30,004.02
Total Projected Indirect 2026-2027 (Numerator)	168,931.94	527,727.75	566,657.02
Direct Costs	4,555,253.00	4,193,530.00	4,193,530.00
Rate for 2026-2027 **	3.71*	12.58*	13.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82918
Form R0418

*** Final ***

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,000,636.35	3,252,433.18	3,252,433.18
2022-2023 Fixed Carry Forward	69,219.93	0.00	1,137,085.42
Total Indirect Costs	931,416.42	3,252,433.18	2,115,347.76
2022-2023 Direct Costs	26,332,213.95	24,080,417.12	24,080,417.12
2024-2025 Rate	3.54*	13.51*	8.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	28,842,901.11	26,208,396.60	26,208,396.60
Indirect costs based on rate ** multiplied by actual direct costs	1,021,038.70	3,540,754.38	2,301,097.22
2024-2025 Actual Indirect Costs	1,005,272.80	3,639,777.31	3,639,777.31
2022-2023 Fixed Carry Forward	69,219.93	0.00	1,137,085.42
Total Indirect Costs	936,052.87	3,639,777.31	2,502,691.89
Over/(Under) Recovery	84,985.83	-99,022.93	-201,594.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,005,272.80	3,639,777.31	3,639,777.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	84,985.83	-99,022.93	-201,594.67
Total Projected Indirect 2026-2027 (Numerator)	920,286.97	3,738,800.24	3,841,371.98
Direct Costs	28,842,901.11	26,208,396.60	26,208,396.60
Rate for 2026-2027 **	3.19*	14.27*	14.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82919
Form R0418

*** Final ***

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	98,737.00	349,742.00	349,742.00
2022-2023 Fixed Carry Forward	70,028.43	0.00	0.00
Total Indirect Costs	28,708.57	349,742.00	349,742.00
2022-2023 Direct Costs	2,205,814.00	1,954,809.00	1,954,809.00
2024-2025 Rate	1.30*	17.89*	17.89**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,108,146.00	1,929,297.00	1,929,297.00
Indirect costs based on rate ** multiplied by actual direct costs	27,405.90	289,394.55	345,151.23
2024-2025 Actual Indirect Costs	70,571.00	249,420.00	249,420.00
2022-2023 Fixed Carry Forward	70,028.43	0.00	0.00
Total Indirect Costs	542.57	249,420.00	249,420.00
Over/(Under) Recovery	26,863.33	0.00	95,731.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	70,571.00	249,420.00	249,420.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	26,863.33	0.00	95,731.23
Total Projected Indirect 2026-2027 (Numerator)	43,707.67	249,420.00	153,688.77
Direct Costs	2,108,146.00	1,929,297.00	1,929,297.00
Rate for 2026-2027 **	2.07*	12.93*	7.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82921
Form R0418

*** Final ***

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	323,726.93	882,576.41	882,576.41
2022-2023 Fixed Carry Forward	-3,356.81	0.00	0.00
Total Indirect Costs	327,083.74	882,576.41	882,576.41
2022-2023 Direct Costs	6,477,072.72	5,918,223.24	5,918,223.24
2024-2025 Rate	5.05*	14.91*	14.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,467,824.83	6,782,330.53	6,782,330.53
Indirect costs based on rate ** multiplied by actual direct costs	377,125.15	1,011,245.48	1,011,245.48
2024-2025 Actual Indirect Costs	348,126.66	1,033,620.96	1,033,620.96
2022-2023 Fixed Carry Forward	-3,356.81	0.00	0.00
Total Indirect Costs	351,483.47	1,033,620.96	1,033,620.96
Over/(Under) Recovery	25,641.68	-22,375.48	-22,375.48

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	348,126.66	1,033,620.96	1,033,620.96
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	25,641.68	-22,375.48	-22,375.48
Total Projected Indirect 2026-2027 (Numerator)	322,484.98	1,055,996.44	1,055,996.44
Direct Costs	7,467,824.83	6,782,330.53	6,782,330.53
Rate for 2026-2027 **	4.32*	15.57*	15.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82923
Form R0418

*** Final ***

Chandler Park Academy
20254 KELLY RD
HARPER WOODS, MI 48225

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	695,487.88	3,557,121.55	3,557,121.55
2022-2023 Fixed Carry Forward	78,932.25	0.00	194,119.44
Total Indirect Costs	616,555.63	3,557,121.55	3,363,002.11
2022-2023 Direct Costs	23,823,549.56	20,961,915.89	20,961,915.89
2024-2025 Rate	2.59*	16.97*	16.04**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	25,211,521.20	21,891,930.58	21,891,930.58
Indirect costs based on rate ** multiplied by actual direct costs	652,978.40	3,283,789.59	3,511,465.67
2024-2025 Actual Indirect Costs	1,021,881.81	4,341,472.43	4,341,472.43
2022-2023 Fixed Carry Forward	78,932.25	0.00	194,119.44
Total Indirect Costs	942,949.56	4,341,472.43	4,147,352.99
Over/(Under) Recovery	-289,971.16	0.00	-635,887.32

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,021,881.81	4,341,472.43	4,341,472.43
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-289,971.16	0.00	-635,887.32
Total Projected Indirect 2026-2027 (Numerator)	1,311,852.97	4,341,472.43	4,977,359.75
Direct Costs	25,211,521.20	21,891,930.58	21,891,930.58
Rate for 2026-2027 **	5.20*	19.83*	22.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82925
Form R0418

*** Final ***

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	194,520.00	1,265,469.00	1,265,469.00
2022-2023 Fixed Carry Forward	251,786.81	0.00	-208,093.46
Total Indirect Costs	-57,266.81	1,265,469.00	1,473,562.46
2022-2023 Direct Costs	6,808,201.00	5,737,252.00	5,737,252.00
2024-2025 Rate	0.00*	22.06*	25.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,151,206.00	7,227,006.00	7,227,006.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,084,050.90	1,806,751.50
2024-2025 Actual Indirect Costs	111,750.00	1,035,950.00	1,035,950.00
2022-2023 Fixed Carry Forward	251,786.81	0.00	-208,093.46
Total Indirect Costs	-140,036.81	1,035,950.00	1,244,043.46
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	111,750.00	1,035,950.00	1,035,950.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	111,750.00	1,035,950.00	1,035,950.00
Direct Costs	8,151,206.00	7,227,006.00	7,227,006.00
Rate for 2026-2027 **	1.37*	14.33*	14.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82926
Form R0418

*** Final ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	477,400.00	1,133,616.00	1,133,616.00
2022-2023 Fixed Carry Forward	68,909.08	0.00	108,206.52
Total Indirect Costs	408,490.92	1,133,616.00	1,025,409.48
2022-2023 Direct Costs	6,162,481.00	5,506,265.00	5,506,265.00
2024-2025 Rate	6.63*	20.59*	18.62**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,721,390.57	5,698,566.94	5,698,566.94
Indirect costs based on rate ** multiplied by actual direct costs	445,628.19	854,785.04	1,061,073.16
2024-2025 Actual Indirect Costs	514,095.81	1,536,919.44	1,536,919.44
2022-2023 Fixed Carry Forward	68,909.08	0.00	108,206.52
Total Indirect Costs	445,186.73	1,536,919.44	1,428,712.92
Over/(Under) Recovery	441.46	0.00	-367,639.76

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	514,095.81	1,536,919.44	1,536,919.44
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	441.46	0.00	-367,639.76
Total Projected Indirect 2026-2027 (Numerator)	513,654.35	1,536,919.44	1,904,559.20
Direct Costs	6,721,390.57	5,698,566.94	5,698,566.94
Rate for 2026-2027 **	7.64*	26.97*	33.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82928
Form R0418

*** Final ***

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	447,375.98	1,856,940.73	1,856,940.73
2022-2023 Fixed Carry Forward	65,671.95	0.00	-111,693.31
Total Indirect Costs	381,704.03	1,856,940.73	1,968,634.04
2022-2023 Direct Costs	8,776,586.38	7,367,021.63	7,367,021.63
2024-2025 Rate	4.35*	25.21*	26.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,534,436.78	8,096,112.96	8,096,112.96
Indirect costs based on rate ** multiplied by actual direct costs	414,748.00	1,214,416.94	2,024,028.24
2024-2025 Actual Indirect Costs	512,336.34	1,950,660.16	1,950,660.16
2022-2023 Fixed Carry Forward	65,671.95	0.00	-111,693.31
Total Indirect Costs	446,664.39	1,950,660.16	2,062,353.47
Over/(Under) Recovery	-31,916.39	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	512,336.34	1,950,660.16	1,950,660.16
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-31,916.39	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	544,252.73	1,950,660.16	1,950,660.16
Direct Costs	9,534,436.78	8,096,112.96	8,096,112.96
Rate for 2026-2027 **	5.71*	24.09*	24.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82929
Form R0418

*** Final ***

Detroit Academy of Arts and Sciences
2985 E JEFFERSON AVE
DETROIT, MI 48207

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	562,895.16	2,117,354.49	2,117,354.49
2022-2023 Fixed Carry Forward	82,635.21	0.00	-14,844.08
Total Indirect Costs	480,259.95	2,117,354.49	2,132,198.57
2022-2023 Direct Costs	14,271,748.16	12,717,288.83	12,717,288.83
2024-2025 Rate	3.37*	16.65*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,835,481.24	13,733,937.70	13,733,937.70
Indirect costs based on rate ** multiplied by actual direct costs	533,655.72	2,060,090.66	2,303,181.35
2024-2025 Actual Indirect Costs	511,541.04	2,613,084.58	2,613,084.58
2022-2023 Fixed Carry Forward	82,635.21	0.00	-14,844.08
Total Indirect Costs	428,905.83	2,613,084.58	2,627,928.66
Over/(Under) Recovery	104,749.89	0.00	-324,747.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	511,541.04	2,613,084.58	2,613,084.58
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	104,749.89	0.00	-324,747.31
Total Projected Indirect 2026-2027 (Numerator)	406,791.15	2,613,084.58	2,937,831.89
Direct Costs	15,835,481.24	13,733,937.70	13,733,937.70
Rate for 2026-2027 **	2.57*	19.03*	21.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82930
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*** Final ***

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	87,833.99	937,510.00	937,510.00
2022-2023 Fixed Carry Forward	-23,594.74	-310,733.84	-336,321.56
Total Indirect Costs	111,428.73	1,248,243.84	1,273,831.56
2022-2023 Direct Costs	5,839,932.10	4,990,256.09	4,990,256.09
2024-2025 Rate	1.91*	25.01*	25.53**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,284,421.74	5,463,845.02	5,463,845.02
Indirect costs based on rate ** multiplied by actual direct costs	120,032.46	819,576.75	1,365,961.26
2024-2025 Actual Indirect Costs	80,777.58	901,354.30	901,354.30
2022-2023 Fixed Carry Forward	-23,594.74	-310,733.84	-336,321.56
Total Indirect Costs	104,372.32	1,212,088.14	1,237,675.86
Over/(Under) Recovery	15,660.14	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	80,777.58	901,354.30	901,354.30
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	15,660.14	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	65,117.44	901,354.30	901,354.30
Direct Costs	6,284,421.74	5,463,845.02	5,463,845.02
Rate for 2026-2027 **	1.04*	16.50*	16.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82933
Form R0418

*** Final ***

Barack Obama Leadership Academy
10800 E CANFIELD ST
DETROIT, MI 48214

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	406,682.00	1,032,820.00	1,032,820.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	406,682.00	1,032,820.00	1,032,820.00
2022-2023 Direct Costs	4,818,423.00	4,192,285.00	4,192,285.00
2024-2025 Rate	8.44*	24.64*	24.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,078,383.00	3,349,678.00	3,349,678.00
Indirect costs based on rate ** multiplied by actual direct costs	344,215.53	502,451.70	825,360.66
2024-2025 Actual Indirect Costs	897,638.00	1,626,343.00	1,626,343.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	897,638.00	1,626,343.00	1,626,343.00
Over/(Under) Recovery	-553,422.47	0.00	-800,982.34

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	897,638.00	1,626,343.00	1,626,343.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-553,422.47	0.00	-800,982.34
Total Projected Indirect 2026-2027 (Numerator)	1,451,060.47	1,626,343.00	2,427,325.34
Direct Costs	4,078,383.00	3,349,678.00	3,349,678.00
Rate for 2026-2027 **	35.58*	48.55*	72.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82937
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*** Final ***

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	223,171.29	502,655.73	502,655.73
2022-2023 Fixed Carry Forward	27,396.29	0.00	548,625.54
Total Indirect Costs	195,775.00	502,655.73	-45,969.81
2022-2023 Direct Costs	4,880,967.59	4,601,483.15	4,601,483.15
2024-2025 Rate	4.01*	10.92*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	4,898,848.25	4,487,288.91	4,487,288.91
Indirect costs based on rate ** multiplied by actual direct costs	196,443.81	490,011.95	0.00
2024-2025 Actual Indirect Costs	251,146.26	662,705.60	662,705.60
2022-2023 Fixed Carry Forward	27,396.29	0.00	548,625.54
Total Indirect Costs	223,749.97	662,705.60	114,080.06
Over/(Under) Recovery	-27,306.16	-172,693.65	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	251,146.26	662,705.60	662,705.60
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-27,306.16	-172,693.65	0.00
Total Projected Indirect 2026-2027 (Numerator)	278,452.42	835,399.25	662,705.60
Direct Costs	4,898,848.25	4,487,288.91	4,487,288.91
Rate for 2026-2027 **	5.68*	18.62*	14.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82938
Form R0418

*** Final ***

Summit Academy North
18601 MIDDLEBELT RD
ROMULUS, MI 48174

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	945,525.00	2,417,152.00	2,417,152.00
2022-2023 Fixed Carry Forward	-4,340.71	0.00	109,043.27
Total Indirect Costs	949,865.71	2,417,152.00	2,308,108.73
2022-2023 Direct Costs	18,035,102.00	16,563,475.00	16,563,475.00
2024-2025 Rate	5.27*	14.59*	13.93**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	18,989,418.00	17,468,679.00	17,468,679.00
Indirect costs based on rate ** multiplied by actual direct costs	1,000,742.33	2,548,680.27	2,433,386.98
2024-2025 Actual Indirect Costs	982,330.00	2,503,069.00	2,503,069.00
2022-2023 Fixed Carry Forward	-4,340.71	0.00	109,043.27
Total Indirect Costs	986,670.71	2,503,069.00	2,394,025.73
Over/(Under) Recovery	14,071.62	45,611.27	39,361.25

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	982,330.00	2,503,069.00	2,503,069.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	14,071.62	45,611.27	39,361.25
Total Projected Indirect 2026-2027 (Numerator)	968,258.38	2,457,457.73	2,463,707.75
Direct Costs	18,989,418.00	17,468,679.00	17,468,679.00
Rate for 2026-2027 **	5.10*	14.07*	14.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82940
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*** Final ***

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	19,974.98	793,232.15	793,232.15
2022-2023 Fixed Carry Forward	139,332.19	627,182.64	627,182.64
Total Indirect Costs	-119,357.21	166,049.51	166,049.51
2022-2023 Direct Costs	13,368,272.37	12,595,015.20	12,595,015.20
2024-2025 Rate	0.00*	1.32*	1.32**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,692,465.14	14,384,842.79	14,384,842.79
Indirect costs based on rate ** multiplied by actual direct costs	0.00	189,879.92	189,879.92
2024-2025 Actual Indirect Costs	302,228.45	1,609,850.80	1,609,850.80
2022-2023 Fixed Carry Forward	139,332.19	627,182.64	627,182.64
Total Indirect Costs	162,896.26	982,668.16	982,668.16
Over/(Under) Recovery	0.00	-792,788.24	-792,788.24

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	302,228.45	1,609,850.80	1,609,850.80
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-792,788.24	-792,788.24
Total Projected Indirect 2026-2027 (Numerator)	302,228.45	2,402,639.04	2,402,639.04
Direct Costs	15,692,465.14	14,384,842.79	14,384,842.79
Rate for 2026-2027 **	1.93*	16.70*	16.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82941
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*** Final ***

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	2,223,910.11	3,928,922.36	3,928,922.36
2022-2023 Fixed Carry Forward	-570,672.35	0.00	-1,303,304.16
Total Indirect Costs	2,794,582.46	3,928,922.36	5,232,226.52
2022-2023 Direct Costs	20,516,856.49	18,811,844.24	18,811,844.24
2024-2025 Rate	13.62*	20.89*	27.81**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	23,951,023.21	21,782,550.67	21,782,550.67
Indirect costs based on rate ** multiplied by actual direct costs	3,262,129.36	3,267,382.60	5,445,637.67
2024-2025 Actual Indirect Costs	2,669,487.43	4,837,959.97	4,837,959.97
2022-2023 Fixed Carry Forward	-570,672.35	0.00	-1,303,304.16
Total Indirect Costs	3,240,159.78	4,837,959.97	6,141,264.13
Over/(Under) Recovery	21,969.58	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,669,487.43	4,837,959.97	4,837,959.97
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	21,969.58	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	2,647,517.85	4,837,959.97	4,837,959.97
Direct Costs	23,951,023.21	21,782,550.67	21,782,550.67
Rate for 2026-2027 **	11.05*	22.21*	22.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82942
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*** Final ***

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	525,150.98	1,118,760.56	1,118,760.56
2022-2023 Fixed Carry Forward	19,020.56	0.00	49,533.47
Total Indirect Costs	506,130.42	1,118,760.56	1,069,227.09
2022-2023 Direct Costs	5,432,573.46	4,838,963.88	4,838,963.88
2024-2025 Rate	9.32*	23.12*	22.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,620,416.02	5,721,305.73	5,721,305.73
Indirect costs based on rate ** multiplied by actual direct costs	617,022.77	858,195.86	1,264,408.57
2024-2025 Actual Indirect Costs	522,256.36	1,421,366.65	1,421,366.65
2022-2023 Fixed Carry Forward	19,020.56	0.00	49,533.47
Total Indirect Costs	503,235.80	1,421,366.65	1,371,833.18
Over/(Under) Recovery	113,786.97	0.00	-107,424.61

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	522,256.36	1,421,366.65	1,421,366.65
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	113,786.97	0.00	-107,424.61
Total Projected Indirect 2026-2027 (Numerator)	408,469.39	1,421,366.65	1,528,791.26
Direct Costs	6,620,416.02	5,721,305.73	5,721,305.73
Rate for 2026-2027 **	6.17*	24.84*	26.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82943
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*** Final ***

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	55,193.00	364,601.00	364,601.00
2022-2023 Fixed Carry Forward	-5,299.88	0.00	218,797.51
Total Indirect Costs	60,492.88	364,601.00	145,803.49
2022-2023 Direct Costs	2,886,579.00	2,577,171.00	2,577,171.00
2024-2025 Rate	2.10*	14.15*	5.66**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,398,143.00	3,039,109.00	3,039,109.00
Indirect costs based on rate ** multiplied by actual direct costs	71,361.00	430,033.92	172,013.57
2024-2025 Actual Indirect Costs	54,651.00	413,685.00	413,685.00
2022-2023 Fixed Carry Forward	-5,299.88	0.00	218,797.51
Total Indirect Costs	59,950.88	413,685.00	194,887.49
Over/(Under) Recovery	11,410.12	16,348.92	-22,873.92

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	54,651.00	413,685.00	413,685.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	11,410.12	16,348.92	-22,873.92
Total Projected Indirect 2026-2027 (Numerator)	43,240.88	397,336.08	436,558.92
Direct Costs	3,398,143.00	3,039,109.00	3,039,109.00
Rate for 2026-2027 **	1.27*	13.07*	14.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82945
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*** Final ***

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	604,495.72	2,007,435.13	2,007,435.13
2022-2023 Fixed Carry Forward	8,668.06	0.00	-30,070.52
Total Indirect Costs	595,827.66	2,007,435.13	2,037,505.65
2022-2023 Direct Costs	14,036,851.81	12,633,912.40	12,633,912.40
2024-2025 Rate	4.24*	15.89*	16.13**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	16,099,364.96	14,017,328.92	14,017,328.92
Indirect costs based on rate ** multiplied by actual direct costs	682,613.07	2,102,599.34	2,260,995.15
2024-2025 Actual Indirect Costs	747,829.36	2,829,865.40	2,829,865.40
2022-2023 Fixed Carry Forward	8,668.06	0.00	-30,070.52
Total Indirect Costs	739,161.30	2,829,865.40	2,859,935.92
Over/(Under) Recovery	-56,548.23	0.00	-598,940.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	747,829.36	2,829,865.40	2,829,865.40
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-56,548.23	0.00	-598,940.77
Total Projected Indirect 2026-2027 (Numerator)	804,377.59	2,829,865.40	3,428,806.17
Direct Costs	16,099,364.96	14,017,328.92	14,017,328.92
Rate for 2026-2027 **	5.00*	20.19*	24.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82947
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*** Final ***

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	233,920.50	701,524.12	701,524.12
2022-2023 Fixed Carry Forward	-23,120.66	0.00	0.00
Total Indirect Costs	257,041.16	701,524.12	701,524.12
2022-2023 Direct Costs	3,528,703.21	3,061,099.59	3,061,099.59
2024-2025 Rate	7.28*	22.92*	22.92**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,226,303.82	2,789,757.11	2,789,757.11
Indirect costs based on rate ** multiplied by actual direct costs	234,874.92	418,463.57	639,412.33
2024-2025 Actual Indirect Costs	241,252.13	677,798.84	677,798.84
2022-2023 Fixed Carry Forward	-23,120.66	0.00	0.00
Total Indirect Costs	264,372.79	677,798.84	677,798.84
Over/(Under) Recovery	-29,497.87	0.00	-38,386.51

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	241,252.13	677,798.84	677,798.84
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-29,497.87	0.00	-38,386.51
Total Projected Indirect 2026-2027 (Numerator)	270,750.00	677,798.84	716,185.35
Direct Costs	3,226,303.82	2,789,757.11	2,789,757.11
Rate for 2026-2027 **	8.39*	24.30*	25.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82950
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*** Final ***

Universal Academy
4833 OGDEN ST
DETROIT, MI 48210

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	270,727.92	809,891.34	809,891.34
2022-2023 Fixed Carry Forward	-46,454.65	-189,659.01	-189,765.21
Total Indirect Costs	317,182.57	999,550.35	999,656.55
2022-2023 Direct Costs	7,114,466.91	6,575,303.49	6,575,303.49
2024-2025 Rate	4.46*	15.20*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,368,504.98	7,718,123.89	7,718,123.89
Indirect costs based on rate ** multiplied by actual direct costs	373,235.32	1,157,718.58	1,173,154.83
2024-2025 Actual Indirect Costs	346,913.30	997,294.39	997,294.39
2022-2023 Fixed Carry Forward	-46,454.65	-189,659.01	-189,765.21
Total Indirect Costs	393,367.95	1,186,953.40	1,187,059.60
Over/(Under) Recovery	-20,132.63	0.00	-13,904.77

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	346,913.30	997,294.39	997,294.39
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-20,132.63	0.00	-13,904.77
Total Projected Indirect 2026-2027 (Numerator)	367,045.93	997,294.39	1,011,199.16
Direct Costs	8,368,504.98	7,718,123.89	7,718,123.89
Rate for 2026-2027 **	4.39*	12.92*	13.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82953
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*** Final ***

Detroit Service Learning Academy
21605 W 7 MILE RD
DETROIT, MI 48219

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	936,779.22	2,751,300.16	2,751,300.16
2022-2023 Fixed Carry Forward	179,901.05	0.00	0.00
Total Indirect Costs	756,878.17	2,751,300.16	2,751,300.16
2022-2023 Direct Costs	16,573,348.12	14,758,827.18	14,758,827.18
2024-2025 Rate	4.57*	18.64*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	21,982,829.27	19,097,438.98	19,097,438.98
Indirect costs based on rate ** multiplied by actual direct costs	1,004,615.30	2,864,615.85	3,559,762.63
2024-2025 Actual Indirect Costs	1,185,908.01	4,071,298.30	4,071,298.30
2022-2023 Fixed Carry Forward	179,901.05	0.00	0.00
Total Indirect Costs	1,006,006.96	4,071,298.30	4,071,298.30
Over/(Under) Recovery	-1,391.66	0.00	-511,535.67

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,185,908.01	4,071,298.30	4,071,298.30
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,391.66	0.00	-511,535.67
Total Projected Indirect 2026-2027 (Numerator)	1,187,299.67	4,071,298.30	4,582,833.97
Direct Costs	21,982,829.27	19,097,438.98	19,097,438.98
Rate for 2026-2027 **	5.40*	21.32*	24.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	731,966.21	2,371,667.64	2,371,667.64
2022-2023 Fixed Carry Forward	-131,493.08	0.00	0.00
Total Indirect Costs	863,459.29	2,371,667.64	2,371,667.64
2022-2023 Direct Costs	12,096,778.95	10,457,077.52	10,457,077.52
2024-2025 Rate	7.14*	22.68*	22.68**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	15,089,660.89	12,248,877.75	12,248,877.75
Indirect costs based on rate ** multiplied by actual direct costs	1,077,401.79	1,837,331.66	2,778,045.47
2024-2025 Actual Indirect Costs	513,597.56	3,354,380.70	3,354,380.70
2022-2023 Fixed Carry Forward	-131,493.08	0.00	0.00
Total Indirect Costs	645,090.64	3,354,380.70	3,354,380.70
Over/(Under) Recovery	432,311.15	0.00	-576,335.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	513,597.56	3,354,380.70	3,354,380.70
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	432,311.15	0.00	-576,335.23
Total Projected Indirect 2026-2027 (Numerator)	81,286.41	3,354,380.70	3,930,715.93
Direct Costs	15,089,660.89	12,248,877.75	12,248,877.75
Rate for 2026-2027 **	0.54*	27.39*	32.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82957
Form R0418

*** Final ***

Hope of Detroit Academy
4443 N CAMPBELL ST
DETROIT, MI 48210

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	558,767.81	1,414,036.10	1,414,036.10
2022-2023 Fixed Carry Forward	-18,812.52	0.00	74,473.96
Total Indirect Costs	577,580.33	1,414,036.10	1,339,562.14
2022-2023 Direct Costs	11,095,482.51	10,240,214.22	10,240,214.22
2024-2025 Rate	5.21*	13.81*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,739,895.10	11,516,473.38	11,516,473.38
Indirect costs based on rate ** multiplied by actual direct costs	663,748.53	1,590,424.97	1,506,354.72
2024-2025 Actual Indirect Costs	712,669.93	1,936,091.65	1,936,091.65
2022-2023 Fixed Carry Forward	-18,812.52	0.00	74,473.96
Total Indirect Costs	731,482.45	1,936,091.65	1,861,617.69
Over/(Under) Recovery	-67,733.92	-345,666.68	-355,262.97

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	712,669.93	1,936,091.65	1,936,091.65
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-67,733.92	-345,666.68	-355,262.97
Total Projected Indirect 2026-2027 (Numerator)	780,403.85	2,281,758.33	2,291,354.62
Direct Costs	12,739,895.10	11,516,473.38	11,516,473.38
Rate for 2026-2027 **	6.13*	19.81*	19.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	159,363.80	593,925.52	593,925.52
2022-2023 Fixed Carry Forward	-31,323.49	0.00	-70,414.26
Total Indirect Costs	190,687.29	593,925.52	664,339.78
2022-2023 Direct Costs	3,304,313.15	2,869,751.43	2,869,751.43
2024-2025 Rate	5.77*	20.70*	23.15**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	2,482,446.12	2,076,376.42	2,076,376.42
Indirect costs based on rate ** multiplied by actual direct costs	143,237.14	311,456.46	480,681.14
2024-2025 Actual Indirect Costs	127,739.60	533,809.30	533,809.30
2022-2023 Fixed Carry Forward	-31,323.49	0.00	-70,414.26
Total Indirect Costs	159,063.09	533,809.30	604,223.56
Over/(Under) Recovery	-15,825.95	0.00	-123,542.42

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	127,739.60	533,809.30	533,809.30
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-15,825.95	0.00	-123,542.42
Total Projected Indirect 2026-2027 (Numerator)	143,565.55	533,809.30	657,351.72
Direct Costs	2,482,446.12	2,076,376.42	2,076,376.42
Rate for 2026-2027 **	5.78*	25.71*	31.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	88,255.08	355,481.36	355,481.36
2022-2023 Fixed Carry Forward	-23,976.73	0.00	0.00
Total Indirect Costs	112,231.81	355,481.36	355,481.36
2022-2023 Direct Costs	3,309,244.01	3,042,017.73	3,042,017.73
2024-2025 Rate	3.39*	11.69*	11.69**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	3,000,329.06	2,608,131.27	2,608,131.27
Indirect costs based on rate ** multiplied by actual direct costs	101,711.16	304,890.55	304,890.55
2024-2025 Actual Indirect Costs	88,467.54	480,665.33	480,665.33
2022-2023 Fixed Carry Forward	-23,976.73	0.00	0.00
Total Indirect Costs	112,444.27	480,665.33	480,665.33
Over/(Under) Recovery	-10,733.11	-175,774.78	-175,774.78

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	88,467.54	480,665.33	480,665.33
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-10,733.11	-175,774.78	-175,774.78
Total Projected Indirect 2026-2027 (Numerator)	99,200.65	656,440.11	656,440.11
Direct Costs	3,000,329.06	2,608,131.27	2,608,131.27
Rate for 2026-2027 **	3.31*	25.17*	25.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	298,943.00	722,556.00	722,556.00
2022-2023 Fixed Carry Forward	45,104.08	155,163.28	44,222.11
Total Indirect Costs	253,838.92	567,392.72	678,333.89
2022-2023 Direct Costs	7,103,364.00	6,679,751.00	6,679,751.00
2024-2025 Rate	3.57*	8.49*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,504,252.00	6,075,524.00	6,075,524.00
Indirect costs based on rate ** multiplied by actual direct costs	232,201.80	515,811.99	617,273.24
2024-2025 Actual Indirect Costs	131,363.00	560,091.00	560,091.00
2022-2023 Fixed Carry Forward	45,104.08	155,163.28	44,222.11
Total Indirect Costs	86,258.92	404,927.72	515,868.89
Over/(Under) Recovery	145,942.88	110,884.27	101,404.35

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	131,363.00	560,091.00	560,091.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	145,942.88	110,884.27	101,404.35
Total Projected Indirect 2026-2027 (Numerator)	-14,579.88	449,206.73	458,686.65
Direct Costs	6,504,252.00	6,075,524.00	6,075,524.00
Rate for 2026-2027 **	0.00*	7.39*	7.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82967
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*** Final ***

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	251,735.00	1,683,687.00	1,683,687.00
2022-2023 Fixed Carry Forward	230,155.64	0.00	0.00
Total Indirect Costs	21,579.36	1,683,687.00	1,683,687.00
2022-2023 Direct Costs	6,585,853.00	5,153,901.00	5,153,901.00
2024-2025 Rate	0.33*	32.67*	32.67**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,899,206.00	5,454,648.00	5,454,648.00
Indirect costs based on rate ** multiplied by actual direct costs	22,767.38	818,197.20	1,363,662.00
2024-2025 Actual Indirect Costs	254,544.00	1,699,102.00	1,699,102.00
2022-2023 Fixed Carry Forward	230,155.64	0.00	0.00
Total Indirect Costs	24,388.36	1,699,102.00	1,699,102.00
Over/(Under) Recovery	-1,620.98	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	254,544.00	1,699,102.00	1,699,102.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-1,620.98	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	256,164.98	1,699,102.00	1,699,102.00
Direct Costs	6,899,206.00	5,454,648.00	5,454,648.00
Rate for 2026-2027 **	3.71*	31.15*	31.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	399,538.00	1,880,546.00	1,880,546.00
2022-2023 Fixed Carry Forward	131,946.37	0.00	0.00
Total Indirect Costs	267,591.63	1,880,546.00	1,880,546.00
2022-2023 Direct Costs	6,967,955.00	5,486,947.00	5,486,947.00
2024-2025 Rate	3.84*	34.27*	34.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,653,876.00	7,106,026.00	7,106,026.00
Indirect costs based on rate ** multiplied by actual direct costs	332,308.84	1,065,903.90	1,776,506.50
2024-2025 Actual Indirect Costs	760,907.00	2,308,757.00	2,308,757.00
2022-2023 Fixed Carry Forward	131,946.37	0.00	0.00
Total Indirect Costs	628,960.63	2,308,757.00	2,308,757.00
Over/(Under) Recovery	-296,651.79	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	760,907.00	2,308,757.00	2,308,757.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-296,651.79	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,057,558.79	2,308,757.00	2,308,757.00
Direct Costs	8,653,876.00	7,106,026.00	7,106,026.00
Rate for 2026-2027 **	12.22*	32.49*	32.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Creative Montessori Academy
12701 MCCANN ST
SOUTHGATE, MI 48195

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	44,370.86	744,800.23	744,800.23
2022-2023 Fixed Carry Forward	-26,433.99	-106,544.64	-107,429.56
Total Indirect Costs	70,804.85	851,344.87	852,229.79
2022-2023 Direct Costs	8,161,488.97	7,461,059.60	7,461,059.60
2024-2025 Rate	0.87*	11.41*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,293,653.44	8,289,264.88	8,289,264.88
Indirect costs based on rate ** multiplied by actual direct costs	80,854.78	945,805.12	946,634.05
2024-2025 Actual Indirect Costs	54,466.20	1,058,854.76	1,058,854.76
2022-2023 Fixed Carry Forward	-26,433.99	-106,544.64	-107,429.56
Total Indirect Costs	80,900.19	1,165,399.40	1,166,284.32
Over/(Under) Recovery	-45.41	-219,594.28	-219,650.27

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	54,466.20	1,058,854.76	1,058,854.76
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-45.41	-219,594.28	-219,650.27
Total Projected Indirect 2026-2027 (Numerator)	54,511.61	1,278,449.04	1,278,505.03
Direct Costs	9,293,653.44	8,289,264.88	8,289,264.88
Rate for 2026-2027 **	0.59*	15.42*	15.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Warrendale Charter Academy
19400 SAWYER ST
DETROIT, MI 48228

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	734,554.00	2,224,941.00	2,224,941.00
2022-2023 Fixed Carry Forward	-66,118.05	0.00	0.00
Total Indirect Costs	800,672.05	2,224,941.00	2,224,941.00
2022-2023 Direct Costs	8,605,063.00	7,114,676.00	7,114,676.00
2024-2025 Rate	9.30*	31.27*	31.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,453,577.00	7,870,404.00	7,870,404.00
Indirect costs based on rate ** multiplied by actual direct costs	879,182.66	1,180,560.60	1,967,601.00
2024-2025 Actual Indirect Costs	683,083.00	2,266,256.00	2,266,256.00
2022-2023 Fixed Carry Forward	-66,118.05	0.00	0.00
Total Indirect Costs	749,201.05	2,266,256.00	2,266,256.00
Over/(Under) Recovery	129,981.61	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	683,083.00	2,266,256.00	2,266,256.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	129,981.61	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	553,101.39	2,266,256.00	2,266,256.00
Direct Costs	9,453,577.00	7,870,404.00	7,870,404.00
Rate for 2026-2027 **	5.85*	28.79*	28.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	61,433.92	573,768.11	573,768.11
2022-2023 Fixed Carry Forward	38,137.56	81,915.79	81,915.79
Total Indirect Costs	23,296.36	491,852.32	491,852.32
2022-2023 Direct Costs	7,972,241.11	7,459,906.92	7,459,906.92
2024-2025 Rate	0.29*	6.59*	6.59**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,619,560.79	7,952,229.02	7,952,229.02
Indirect costs based on rate ** multiplied by actual direct costs	24,996.73	524,051.89	524,051.89
2024-2025 Actual Indirect Costs	89,242.86	756,574.63	756,574.63
2022-2023 Fixed Carry Forward	38,137.56	81,915.79	81,915.79
Total Indirect Costs	51,105.30	674,658.84	674,658.84
Over/(Under) Recovery	-26,108.57	-150,606.95	-150,606.95

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	89,242.86	756,574.63	756,574.63
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-26,108.57	-150,606.95	-150,606.95
Total Projected Indirect 2026-2027 (Numerator)	115,351.43	907,181.58	907,181.58
Direct Costs	8,619,560.79	7,952,229.02	7,952,229.02
Rate for 2026-2027 **	1.34*	11.41*	11.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	453,630.00	1,925,017.00	1,925,017.00
2022-2023 Fixed Carry Forward	20,337.91	0.00	0.00
Total Indirect Costs	433,292.09	1,925,017.00	1,925,017.00
2022-2023 Direct Costs	8,437,837.00	6,966,450.00	6,966,450.00
2024-2025 Rate	5.14*	27.63*	27.63**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,634,567.00	8,103,350.00	8,103,350.00
Indirect costs based on rate ** multiplied by actual direct costs	495,216.74	1,215,502.50	2,025,837.50
2024-2025 Actual Indirect Costs	653,071.00	2,184,288.00	2,184,288.00
2022-2023 Fixed Carry Forward	20,337.91	0.00	0.00
Total Indirect Costs	632,733.09	2,184,288.00	2,184,288.00
Over/(Under) Recovery	-137,516.35	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	653,071.00	2,184,288.00	2,184,288.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-137,516.35	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	790,587.35	2,184,288.00	2,184,288.00
Direct Costs	9,634,567.00	8,103,350.00	8,103,350.00
Rate for 2026-2027 **	8.21*	26.96*	26.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,355,708.88	3,986,985.19	3,986,985.19
2022-2023 Fixed Carry Forward	51,268.96	0.00	0.00
Total Indirect Costs	1,304,439.92	3,986,985.19	3,986,985.19
2022-2023 Direct Costs	11,154,099.26	8,522,822.95	8,522,822.95
2024-2025 Rate	11.69*	46.78*	46.78**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,046,139.66	8,264,851.91	8,264,851.91
Indirect costs based on rate ** multiplied by actual direct costs	1,291,293.73	1,239,727.79	2,066,212.98
2024-2025 Actual Indirect Costs	1,211,221.33	3,992,509.08	3,992,509.08
2022-2023 Fixed Carry Forward	51,268.96	0.00	0.00
Total Indirect Costs	1,159,952.37	3,992,509.08	3,992,509.08
Over/(Under) Recovery	131,341.36	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,211,221.33	3,992,509.08	3,992,509.08
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	131,341.36	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,079,879.97	3,992,509.08	3,992,509.08
Direct Costs	11,046,139.66	8,264,851.91	8,264,851.91
Rate for 2026-2027 **	9.78*	48.31*	48.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82976
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*** Final ***

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	363,048.00	1,684,270.00	1,684,270.00
2022-2023 Fixed Carry Forward	149,738.82	0.00	0.00
Total Indirect Costs	213,309.18	1,684,270.00	1,684,270.00
2022-2023 Direct Costs	6,769,858.00	5,448,636.00	5,448,636.00
2024-2025 Rate	3.15*	30.91*	30.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,114,192.00	6,730,439.00	6,730,439.00
Indirect costs based on rate ** multiplied by actual direct costs	255,597.05	1,009,565.85	1,682,609.75
2024-2025 Actual Indirect Costs	702,343.00	2,086,096.00	2,086,096.00
2022-2023 Fixed Carry Forward	149,738.82	0.00	0.00
Total Indirect Costs	552,604.18	2,086,096.00	2,086,096.00
Over/(Under) Recovery	-297,007.13	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	702,343.00	2,086,096.00	2,086,096.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-297,007.13	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	999,350.13	2,086,096.00	2,086,096.00
Direct Costs	8,114,192.00	6,730,439.00	6,730,439.00
Rate for 2026-2027 **	12.32*	30.99*	30.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82977
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*** Final ***

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	623,147.00	1,574,163.00	1,574,163.00
2022-2023 Fixed Carry Forward	-165,988.48	0.00	0.00
Total Indirect Costs	789,135.48	1,574,163.00	1,574,163.00
2022-2023 Direct Costs	6,151,636.00	5,200,620.00	5,200,620.00
2024-2025 Rate	12.83*	30.27*	30.27**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	7,892,413.00	6,919,205.00	6,919,205.00
Indirect costs based on rate ** multiplied by actual direct costs	1,012,596.59	1,037,880.75	1,729,801.25
2024-2025 Actual Indirect Costs	686,178.00	1,659,386.00	1,659,386.00
2022-2023 Fixed Carry Forward	-165,988.48	0.00	0.00
Total Indirect Costs	852,166.48	1,659,386.00	1,659,386.00
Over/(Under) Recovery	160,430.11	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	686,178.00	1,659,386.00	1,659,386.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	160,430.11	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	525,747.89	1,659,386.00	1,659,386.00
Direct Costs	7,892,413.00	6,919,205.00	6,919,205.00
Rate for 2026-2027 **	6.66*	23.98*	23.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82979
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*** Final ***

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	686,392.00	2,259,798.00	2,259,798.00
2022-2023 Fixed Carry Forward	-40,461.24	0.00	0.00
Total Indirect Costs	726,853.24	2,259,798.00	2,259,798.00
2022-2023 Direct Costs	9,006,557.00	7,433,151.00	7,433,151.00
2024-2025 Rate	8.07*	30.40*	30.40**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,267,290.00	7,657,097.00	7,657,097.00
Indirect costs based on rate ** multiplied by actual direct costs	747,870.30	1,148,564.55	1,914,274.25
2024-2025 Actual Indirect Costs	865,460.00	2,475,653.00	2,475,653.00
2022-2023 Fixed Carry Forward	-40,461.24	0.00	0.00
Total Indirect Costs	905,921.24	2,475,653.00	2,475,653.00
Over/(Under) Recovery	-158,050.94	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	865,460.00	2,475,653.00	2,475,653.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-158,050.94	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,023,510.94	2,475,653.00	2,475,653.00
Direct Costs	9,267,290.00	7,657,097.00	7,657,097.00
Rate for 2026-2027 **	11.04*	32.33*	32.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	119,699.00	748,996.00	748,996.00
2022-2023 Fixed Carry Forward	-233.29	5,486.16	-25,198.48
Total Indirect Costs	119,932.29	743,509.84	774,194.48
2022-2023 Direct Costs	6,096,559.00	5,467,262.00	5,467,262.00
2024-2025 Rate	1.97*	13.60*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	6,637,193.00	5,873,893.00	5,873,893.00
Indirect costs based on rate ** multiplied by actual direct costs	130,752.70	798,849.45	831,743.25
2024-2025 Actual Indirect Costs	141,933.00	905,233.00	905,233.00
2022-2023 Fixed Carry Forward	-233.29	5,486.16	-25,198.48
Total Indirect Costs	142,166.29	899,746.84	930,431.48
Over/(Under) Recovery	-11,413.59	-100,897.39	-98,688.23

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	141,933.00	905,233.00	905,233.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-11,413.59	-100,897.39	-98,688.23
Total Projected Indirect 2026-2027 (Numerator)	153,346.59	1,006,130.39	1,003,921.23
Direct Costs	6,637,193.00	5,873,893.00	5,873,893.00
Rate for 2026-2027 **	2.31*	17.13*	17.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	374,460.29	1,003,051.91	1,003,051.91
2022-2023 Fixed Carry Forward	-171,940.77	-366,476.67	-366,213.68
Total Indirect Costs	546,401.06	1,369,528.58	1,369,265.59
2022-2023 Direct Costs	8,635,873.29	8,007,281.67	8,007,281.67
2024-2025 Rate	6.33*	17.10*	17.10**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,517,819.03	8,764,562.83	8,764,562.83
Indirect costs based on rate ** multiplied by actual direct costs	602,477.94	1,314,684.42	1,498,740.24
2024-2025 Actual Indirect Costs	336,090.80	1,089,347.00	1,089,347.00
2022-2023 Fixed Carry Forward	-171,940.77	-366,476.67	-366,213.68
Total Indirect Costs	508,031.57	1,455,823.67	1,455,560.68
Over/(Under) Recovery	94,446.37	0.00	43,179.56

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	336,090.80	1,089,347.00	1,089,347.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	94,446.37	0.00	43,179.56
Total Projected Indirect 2026-2027 (Numerator)	241,644.43	1,089,347.00	1,046,167.44
Direct Costs	9,517,819.03	8,764,562.83	8,764,562.83
Rate for 2026-2027 **	2.54*	12.43*	11.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
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*** Final ***

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,962,181.68	3,782,174.57	3,782,174.57
2022-2023 Fixed Carry Forward	-34,284.49	0.00	0.00
Total Indirect Costs	1,996,466.17	3,782,174.57	3,782,174.57
2022-2023 Direct Costs	14,674,166.67	12,854,173.78	12,854,173.78
2024-2025 Rate	13.61*	29.42*	29.42**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	14,893,299.97	12,716,319.36	12,716,319.36
Indirect costs based on rate ** multiplied by actual direct costs	2,026,978.13	1,907,447.90	3,179,079.84
2024-2025 Actual Indirect Costs	1,832,550.70	4,009,531.31	4,009,531.31
2022-2023 Fixed Carry Forward	-34,284.49	0.00	0.00
Total Indirect Costs	1,866,835.19	4,009,531.31	4,009,531.31
Over/(Under) Recovery	160,142.94	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,832,550.70	4,009,531.31	4,009,531.31
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	160,142.94	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,672,407.76	4,009,531.31	4,009,531.31
Direct Costs	14,893,299.97	12,716,319.36	12,716,319.36
Rate for 2026-2027 **	11.23*	31.53*	31.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	683,876.00	1,989,057.00	1,989,057.00
2022-2023 Fixed Carry Forward	-65,903.21	0.00	0.00
Total Indirect Costs	749,779.21	1,989,057.00	1,989,057.00
2022-2023 Direct Costs	8,658,435.00	7,353,254.00	7,353,254.00
2024-2025 Rate	8.66*	27.05*	27.05**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,394,594.00	8,078,892.00	8,078,892.00
Indirect costs based on rate ** multiplied by actual direct costs	813,571.84	1,211,833.80	2,019,723.00
2024-2025 Actual Indirect Costs	896,533.00	2,212,235.00	2,212,235.00
2022-2023 Fixed Carry Forward	-65,903.21	0.00	0.00
Total Indirect Costs	962,436.21	2,212,235.00	2,212,235.00
Over/(Under) Recovery	-148,864.37	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	896,533.00	2,212,235.00	2,212,235.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-148,864.37	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,045,397.37	2,212,235.00	2,212,235.00
Direct Costs	9,394,594.00	8,078,892.00	8,078,892.00
Rate for 2026-2027 **	11.13*	27.38*	27.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,123.64	686,148.01	686,148.01
2022-2023 Fixed Carry Forward	4,509.02	49,977.83	49,977.83
Total Indirect Costs	-3,385.38	636,170.18	636,170.18
2022-2023 Direct Costs	9,387,765.19	8,702,740.82	8,702,740.82
2024-2025 Rate	0.00*	7.31*	7.31**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,432,040.76	8,624,298.06	8,624,298.06
Indirect costs based on rate ** multiplied by actual direct costs	0.00	630,436.19	630,436.19
2024-2025 Actual Indirect Costs	16,311.35	824,054.05	824,054.05
2022-2023 Fixed Carry Forward	4,509.02	49,977.83	49,977.83
Total Indirect Costs	11,802.33	774,076.22	774,076.22
Over/(Under) Recovery	0.00	-143,640.03	-143,640.03

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	16,311.35	824,054.05	824,054.05
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-143,640.03	-143,640.03
Total Projected Indirect 2026-2027 (Numerator)	16,311.35	967,694.08	967,694.08
Direct Costs	9,432,040.76	8,624,298.06	8,624,298.06
Rate for 2026-2027 **	0.17*	11.22*	11.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Frontier International Academy
13200 CONANT ST
DETROIT, MI 48212

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,450,320.31	2,640,955.68	2,640,955.68
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,450,320.31	2,640,955.68	2,640,955.68
2022-2023 Direct Costs	9,471,635.10	8,280,999.73	8,280,999.73
2024-2025 Rate	15.31*	31.89*	31.89**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,966,001.73	10,321,045.57	10,321,045.57
Indirect costs based on rate ** multiplied by actual direct costs	1,794,900.26	1,548,156.84	2,580,261.39
2024-2025 Actual Indirect Costs	1,620,713.35	3,265,669.51	3,265,669.51
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,620,713.35	3,265,669.51	3,265,669.51
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	1,620,713.35	3,265,669.51	3,265,669.51
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	1,620,713.35	3,265,669.51	3,265,669.51
Direct Costs	11,966,001.73	10,321,045.57	10,321,045.57
Rate for 2026-2027 **	13.54*	31.64*	31.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Covenant Schools Detroit
1450 25TH ST
DETROIT, MI 48216

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	525,545.00	1,430,898.00	1,430,898.00
2022-2023 Fixed Carry Forward	295,412.34	0.00	0.00
Total Indirect Costs	230,132.66	1,430,898.00	1,430,898.00
2022-2023 Direct Costs	7,436,713.00	6,531,360.00	6,531,360.00
2024-2025 Rate	3.09*	21.91*	21.91**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	11,697,860.00	10,706,602.00	10,706,602.00
Indirect costs based on rate ** multiplied by actual direct costs	361,463.87	1,605,990.30	2,345,816.50
2024-2025 Actual Indirect Costs	529,069.00	1,520,327.00	1,520,327.00
2022-2023 Fixed Carry Forward	295,412.34	0.00	0.00
Total Indirect Costs	233,656.66	1,520,327.00	1,520,327.00
Over/(Under) Recovery	127,807.21	0.00	825,489.50

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	529,069.00	1,520,327.00	1,520,327.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	127,807.21	0.00	825,489.50
Total Projected Indirect 2026-2027 (Numerator)	401,261.79	1,520,327.00	694,837.50
Direct Costs	11,697,860.00	10,706,602.00	10,706,602.00
Rate for 2026-2027 **	3.43*	14.20*	6.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	467,684.96	1,581,896.47	1,581,896.47
2022-2023 Fixed Carry Forward	110,435.28	0.00	72,715.63
Total Indirect Costs	357,249.68	1,581,896.47	1,509,180.84
2022-2023 Direct Costs	9,177,623.32	8,063,411.81	8,063,411.81
2024-2025 Rate	3.89*	19.62*	18.72**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	9,933,946.09	8,647,825.88	8,647,825.88
Indirect costs based on rate ** multiplied by actual direct costs	386,430.50	1,297,173.88	1,618,873.00
2024-2025 Actual Indirect Costs	509,622.07	1,795,742.28	1,795,742.28
2022-2023 Fixed Carry Forward	110,435.28	0.00	72,715.63
Total Indirect Costs	399,186.79	1,795,742.28	1,723,026.65
Over/(Under) Recovery	-12,756.29	0.00	-104,153.65

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	509,622.07	1,795,742.28	1,795,742.28
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-12,756.29	0.00	-104,153.65
Total Projected Indirect 2026-2027 (Numerator)	522,378.36	1,795,742.28	1,899,895.93
Direct Costs	9,933,946.09	8,647,825.88	8,647,825.88
Rate for 2026-2027 **	5.26*	20.77*	21.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	356,012.00	1,822,162.00	1,822,162.00
2022-2023 Fixed Carry Forward	376,969.60	0.00	0.00
Total Indirect Costs	-20,957.60	1,822,162.00	1,822,162.00
2022-2023 Direct Costs	8,095,324.00	6,629,174.00	6,629,174.00
2024-2025 Rate	0.00*	27.49*	27.49**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,238,722.00	6,691,846.00	6,691,846.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,003,776.90	1,672,961.50
2024-2025 Actual Indirect Costs	410,076.00	1,956,952.00	1,956,952.00
2022-2023 Fixed Carry Forward	376,969.60	0.00	0.00
Total Indirect Costs	33,106.40	1,956,952.00	1,956,952.00
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	410,076.00	1,956,952.00	1,956,952.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	410,076.00	1,956,952.00	1,956,952.00
Direct Costs	8,238,722.00	6,691,846.00	6,691,846.00
Rate for 2026-2027 **	4.98*	29.24*	29.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	16,083.00	49,408.00	49,408.00
2022-2023 Fixed Carry Forward	0.00	71,779.32	71,796.50
Total Indirect Costs	16,083.00	-22,371.32	-22,388.50
2022-2023 Direct Costs	1,668,889.00	1,635,564.00	1,635,564.00
2024-2025 Rate	0.96*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	1,563,716.00	1,527,718.00	1,527,718.00
Indirect costs based on rate ** multiplied by actual direct costs	15,011.67	0.00	0.00
2024-2025 Actual Indirect Costs	20,302.00	56,300.00	56,300.00
2022-2023 Fixed Carry Forward	0.00	71,779.32	71,796.50
Total Indirect Costs	20,302.00	-15,479.32	-15,496.50
Over/(Under) Recovery	-5,290.33	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	20,302.00	56,300.00	56,300.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-5,290.33	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	25,592.33	56,300.00	56,300.00
Direct Costs	1,563,716.00	1,527,718.00	1,527,718.00
Rate for 2026-2027 **	1.64*	3.69*	3.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 82997
Form R0418

*** Final ***

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	510,841.00	1,907,105.00	1,907,105.00
2022-2023 Fixed Carry Forward	-76,645.16	0.00	0.00
Total Indirect Costs	587,486.16	1,907,105.00	1,907,105.00
2022-2023 Direct Costs	7,480,699.00	6,084,435.00	6,084,435.00
2024-2025 Rate	7.85*	31.34*	31.34**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,702,898.00	7,305,684.00	7,305,684.00
Indirect costs based on rate ** multiplied by actual direct costs	683,177.49	1,095,852.60	1,826,421.00
2024-2025 Actual Indirect Costs	694,067.00	2,091,281.00	2,091,281.00
2022-2023 Fixed Carry Forward	-76,645.16	0.00	0.00
Total Indirect Costs	770,712.16	2,091,281.00	2,091,281.00
Over/(Under) Recovery	-87,534.67	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	694,067.00	2,091,281.00	2,091,281.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-87,534.67	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	781,601.67	2,091,281.00	2,091,281.00
Direct Costs	8,702,898.00	7,305,684.00	7,305,684.00
Rate for 2026-2027 **	8.98*	28.63*	28.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 83000
Form R0418

*** Final ***

Wexford-Missaukee ISD
9907 E 13TH ST
CADILLAC, MI 49601

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	4,611,708.70	6,432,291.67	6,432,291.67
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,611,708.70	6,432,291.67	6,432,291.67
2022-2023 Direct Costs	23,108,083.23	21,287,500.26	21,287,500.26
2024-2025 Rate	19.96*	30.22*	30.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	27,115,676.29	25,190,855.61	25,190,855.61
Indirect costs based on rate ** multiplied by actual direct costs	4,067,351.44	3,778,628.34	6,297,713.90
2024-2025 Actual Indirect Costs	5,192,112.42	7,116,933.10	7,116,933.10
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,192,112.42	7,116,933.10	7,116,933.10
Over/(Under) Recovery	0.00	0.00	0.00

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	5,192,112.42	7,116,933.10	7,116,933.10
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	5,192,112.42	7,116,933.10	7,116,933.10
Direct Costs	27,115,676.29	25,190,855.61	25,190,855.61
Rate for 2026-2027 **	19.15*	28.25*	28.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 83010
Form R0418

*** Final ***

Cadillac Area Public Schools
400 LINDEN ST
CADILLAC, MI 49601

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	299,164.46	5,211,655.95	5,211,655.95
2022-2023 Fixed Carry Forward	165,249.48	-1,570,266.41	-1,568,905.75
Total Indirect Costs	133,914.98	6,781,922.36	6,780,561.70
2022-2023 Direct Costs	37,469,573.69	32,346,906.19	32,346,906.19
2024-2025 Rate	0.36*	20.97*	20.96**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	40,965,408.94	36,430,358.64	36,430,358.64
Indirect costs based on rate ** multiplied by actual direct costs	147,475.47	5,464,553.80	7,635,803.17
2024-2025 Actual Indirect Costs	509,045.81	5,044,096.11	5,044,096.11
2022-2023 Fixed Carry Forward	165,249.48	-1,570,266.41	-1,568,905.75
Total Indirect Costs	343,796.33	6,614,362.52	6,613,001.86
Over/(Under) Recovery	-196,320.86	0.00	1,022,801.31

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	509,045.81	5,044,096.11	5,044,096.11
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-196,320.86	0.00	1,022,801.31
Total Projected Indirect 2026-2027 (Numerator)	705,366.67	5,044,096.11	4,021,294.80
Direct Costs	40,965,408.94	36,430,358.64	36,430,358.64
Rate for 2026-2027 **	1.72*	13.85*	11.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 83060
Form R0418

*** Final ***

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	344,847.27	1,157,392.89	1,157,392.89
2022-2023 Fixed Carry Forward	13,428.39	56,096.18	55,488.34
Total Indirect Costs	331,418.88	1,101,296.71	1,101,904.55
2022-2023 Direct Costs	11,598,086.14	10,785,540.52	10,785,540.52
2024-2025 Rate	2.86*	10.21*	10.22**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	12,871,170.50	11,872,765.50	11,872,765.50
Indirect costs based on rate ** multiplied by actual direct costs	368,115.48	1,212,209.36	1,213,396.63
2024-2025 Actual Indirect Costs	441,298.88	1,439,703.88	1,439,703.88
2022-2023 Fixed Carry Forward	13,428.39	56,096.18	55,488.34
Total Indirect Costs	427,870.49	1,383,607.70	1,384,215.54
Over/(Under) Recovery	-59,755.01	-171,398.34	-170,818.91

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	441,298.88	1,439,703.88	1,439,703.88
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-59,755.01	-171,398.34	-170,818.91
Total Projected Indirect 2026-2027 (Numerator)	501,053.89	1,611,102.22	1,610,522.79
Direct Costs	12,871,170.50	11,872,765.50	11,872,765.50
Rate for 2026-2027 **	3.89*	13.57*	13.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 83070
Form R0418

*** Final ***

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	154,003.95	984,565.07	984,565.07
2022-2023 Fixed Carry Forward	82,199.40	0.00	79,345.29
Total Indirect Costs	71,804.55	984,565.07	905,219.78
2022-2023 Direct Costs	7,781,236.87	6,950,675.75	6,950,675.75
2024-2025 Rate	0.92*	14.17*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	8,715,881.04	7,924,730.84	7,924,730.84
Indirect costs based on rate ** multiplied by actual direct costs	80,186.11	1,122,934.36	1,031,799.96
2024-2025 Actual Indirect Costs	216,313.32	1,007,463.52	1,007,463.52
2022-2023 Fixed Carry Forward	82,199.40	0.00	79,345.29
Total Indirect Costs	134,113.92	1,007,463.52	928,118.23
Over/(Under) Recovery	-53,927.81	115,470.84	103,681.73

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	216,313.32	1,007,463.52	1,007,463.52
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-53,927.81	115,470.84	103,681.73
Total Projected Indirect 2026-2027 (Numerator)	270,241.13	891,992.68	903,781.79
Direct Costs	8,715,881.04	7,924,730.84	7,924,730.84
Rate for 2026-2027 **	3.10*	11.26*	11.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 83900
Form R0418

*** Final ***

Highpoint Virtual Academy of Michigan
210 E MESICK AVE
Mesick, MI 49668

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	1,863,660.54	1,976,971.50	1,976,971.50
2022-2023 Fixed Carry Forward	367,742.86	586,420.36	586,420.36
Total Indirect Costs	1,495,917.68	1,390,551.14	1,390,551.14
2022-2023 Direct Costs	25,706,273.42	25,592,962.46	25,592,962.46
2024-2025 Rate	5.82*	5.43*	5.43**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Direct Costs	39,333,416.72	39,195,000.05	39,195,000.05
Indirect costs based on rate ** multiplied by actual direct costs	2,289,204.85	2,128,288.50	2,128,288.50
2024-2025 Actual Indirect Costs	2,979,696.01	3,118,112.68	3,118,112.68
2022-2023 Fixed Carry Forward	367,742.86	586,420.36	586,420.36
Total Indirect Costs	2,611,953.15	2,531,692.32	2,531,692.32
Over/(Under) Recovery	-322,748.30	-403,403.82	-403,403.82

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	2,979,696.01	3,118,112.68	3,118,112.68
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	-322,748.30	-403,403.82	-403,403.82
Total Projected Indirect 2026-2027 (Numerator)	3,302,444.31	3,521,516.50	3,521,516.50
Direct Costs	39,333,416.72	39,195,000.05	39,195,000.05
Rate for 2026-2027 **	8.40*	8.98*	8.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2026-2027 Indirect Cost Rates
School District 84000
Form R0418

*** Final ***

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2024-2025 Rate:	Restricted	Unrestricted	Medicaid
2022-2023 Indirect Costs	0.00	0.00	0.00
2022-2023 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2022-2023 Direct Costs	0.00	0.00	0.00
2024-2025 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2024-2025 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
2024-2025 Actual Indirect Costs	0.00	0.00	0.00
2022-2023 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

2026-2027 Rate Calculation:	Restricted	Unrestricted	Medicaid
2024-2025 Actual Indirect Costs	0.00	0.00	0.00
2026-2027 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2026-2027 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2026-2027 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%