

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

Alcona Community Schools
51 N BARLOW RD
HARRISVILLE, MI 48740

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,099,434.41	21,484,268.01	21,484,268.01
Indirect costs based on rate ** multiplied by actual direct costs	1,933,422.66	3,222,640.20	4,943,530.07
2022-2023 Actual Indirect Costs	1,960,599.17	3,575,765.57	3,575,765.57
2020-2021 Fixed Carry Forward	382,808.22	0.00	0.00
Total Indirect Costs	1,577,790.95	3,575,765.57	3,575,765.57
Over/(Under) Recovery	355,631.71	0.00	1,367,764.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,960,599.17	3,575,765.57	3,575,765.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	355,631.71	0.00	1,367,764.50
Total Projected Indirect 2024-2025 (Numerator)	1,604,967.46	3,575,765.57	2,208,001.07
Direct Costs	23,099,434.41	21,484,268.01	21,484,268.01
Rate for 2024-2025 **	6.95*	16.64*	10.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,557,987.80	15,666,112.71	15,666,112.71
Indirect costs based on rate ** multiplied by actual direct costs	619,796.97	2,349,916.91	2,760,369.06
2022-2023 Actual Indirect Costs	574,645.03	2,466,520.12	2,466,520.12
2020-2021 Fixed Carry Forward	48,790.15	0.00	194,075.88
Total Indirect Costs	525,854.88	2,466,520.12	2,272,444.24
Over/(Under) Recovery	93,942.09	0.00	487,924.82

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	574,645.03	2,466,520.12	2,466,520.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	93,942.09	0.00	487,924.82
Total Projected Indirect 2024-2025 (Numerator)	480,702.94	2,466,520.12	1,978,595.30
Direct Costs	17,557,987.80	15,666,112.71	15,666,112.71
Rate for 2024-2025 **	2.74*	15.74*	12.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Martin Public Schools
1556 CHALMERS
MARTIN, MI 49070

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Hopkins Public Schools
400 S CLARK ST
HOPKINS, MI 49328

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	908,819.93	3,505,374.74	3,505,374.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,273.20	-141,663.36	-142,915.44
Total Projected Indirect 2024-2025 (Numerator)	895,546.73	3,647,038.10	3,648,290.18
Direct Costs	35,633,265.09	33,036,710.28	33,036,710.28
Rate for 2024-2025 **	2.51*	11.04*	11.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 03440
Form R0418**

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	775,960.09	694,304.49	694,304.49
Indirect costs based on rate ** multiplied by actual direct costs	36,625.32	104,145.67	173,576.12
2022-2023 Actual Indirect Costs	24,671.14	106,326.74	106,326.74
2020-2021 Fixed Carry Forward	2,258.73	0.00	0.00
Total Indirect Costs	22,412.41	106,326.74	106,326.74
Over/(Under) Recovery	14,212.91	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	24,671.14	106,326.74	106,326.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,212.91	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	10,458.23	106,326.74	106,326.74
Direct Costs	775,960.09	694,304.49	694,304.49
Rate for 2024-2025 **	1.35*	15.31*	15.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,088,244.54	1,046,430.60	1,046,430.60
Indirect costs based on rate ** multiplied by actual direct costs	37,544.44	137,291.69	137,291.69
2022-2023 Actual Indirect Costs	23,760.00	65,573.94	65,573.94
2020-2021 Fixed Carry Forward	1,532.57	-28,596.57	-28,590.33
Total Indirect Costs	22,227.43	94,170.51	94,164.27
Over/(Under) Recovery	15,317.01	43,121.18	43,127.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	23,760.00	65,573.94	65,573.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	15,317.01	43,121.18	43,127.42
Total Projected Indirect 2024-2025 (Numerator)	8,442.99	22,452.76	22,446.52
Direct Costs	1,088,244.54	1,046,430.60	1,046,430.60
Rate for 2024-2025 **	0.78*	2.15*	2.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,054,826.24	9,703,417.81	9,703,417.81
Indirect costs based on rate ** multiplied by actual direct costs	1,103,014.44	1,455,512.67	1,497,237.37
2022-2023 Actual Indirect Costs	943,338.40	1,294,746.83	1,294,746.83
2020-2021 Fixed Carry Forward	30,423.21	-12,437.04	-19,463.18
Total Indirect Costs	912,915.19	1,307,183.87	1,314,210.01
Over/(Under) Recovery	190,099.25	0.00	183,027.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	943,338.40	1,294,746.83	1,294,746.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	190,099.25	0.00	183,027.36
Total Projected Indirect 2024-2025 (Numerator)	753,239.15	1,294,746.83	1,111,719.47
Direct Costs	10,054,826.24	9,703,417.81	9,703,417.81
Rate for 2024-2025 **	7.49*	13.34*	11.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	45,360,982.32	41,141,309.60	41,141,309.60
Indirect costs based on rate ** multiplied by actual direct costs	1,787,222.70	6,171,196.44	5,957,261.63
2022-2023 Actual Indirect Costs	1,857,958.82	6,077,631.54	6,077,631.54
2020-2021 Fixed Carry Forward	33,280.80	0.00	350,997.57
Total Indirect Costs	1,824,678.02	6,077,631.54	5,726,633.97
Over/(Under) Recovery	-37,455.32	0.00	230,627.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,857,958.82	6,077,631.54	6,077,631.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-37,455.32	0.00	230,627.66
Total Projected Indirect 2024-2025 (Numerator)	1,895,414.14	6,077,631.54	5,847,003.88
Direct Costs	45,360,982.32	41,141,309.60	41,141,309.60
Rate for 2024-2025 **	4.18*	14.77*	14.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Alba Public Schools
5935 ELM ST
ELMIRA, MI 49730

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Elk Rapids Schools
308 MEGUZEE PT
ELK RAPIDS, MI 49629

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	462,706.81	1,631,053.48	1,631,053.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,497.75	-25,789.74	-25,407.45
Total Projected Indirect 2024-2025 (Numerator)	473,204.56	1,656,843.22	1,656,460.93
Direct Costs	16,094,345.62	14,925,998.95	14,925,998.95
Rate for 2024-2025 **	2.94*	11.10*	11.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 05065
Form R0418**

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,817,762.04	10,515,498.05	10,515,498.05
Indirect costs based on rate ** multiplied by actual direct costs	446,711.41	1,577,324.71	1,715,077.73
2022-2023 Actual Indirect Costs	512,722.58	1,814,986.57	1,814,986.57
2020-2021 Fixed Carry Forward	26,946.56	0.00	8,834.08
Total Indirect Costs	485,776.02	1,814,986.57	1,806,152.49
Over/(Under) Recovery	-39,064.61	0.00	-91,074.76

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	512,722.58	1,814,986.57	1,814,986.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-39,064.61	0.00	-91,074.76
Total Projected Indirect 2024-2025 (Numerator)	551,787.19	1,814,986.57	1,906,061.33
Direct Costs	11,817,762.04	10,515,498.05	10,515,498.05
Rate for 2024-2025 **	4.67*	17.26*	18.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Barry ISD
535 W WOODLAWN AVE
HASTINGS, MI 49058

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Delton Kellogg Schools
327 N GROVE ST
DELTON, MI 49046

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,000,731.16	37,432,843.02	37,432,843.02
Indirect costs based on rate ** multiplied by actual direct costs	758,513.53	3,720,824.60	3,720,824.60
2022-2023 Actual Indirect Costs	1,067,980.85	4,635,868.99	4,635,868.99
2020-2021 Fixed Carry Forward	101,157.74	354,065.62	354,089.04
Total Indirect Costs	966,823.11	4,281,803.37	4,281,779.95
Over/(Under) Recovery	-208,309.58	-560,978.77	-560,955.35

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,067,980.85	4,635,868.99	4,635,868.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-208,309.58	-560,978.77	-560,955.35
Total Projected Indirect 2024-2025 (Numerator)	1,276,290.43	5,196,847.76	5,196,824.34
Direct Costs	41,000,731.16	37,432,843.02	37,432,843.02
Rate for 2024-2025 **	3.11*	13.88*	13.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	94,028,747.51	85,734,646.61	85,734,646.61
Indirect costs based on rate ** multiplied by actual direct costs	3,902,193.02	12,774,462.34	12,045,717.85
2022-2023 Actual Indirect Costs	3,657,697.45	11,951,798.35	11,951,798.35
2020-2021 Fixed Carry Forward	-146,659.86	0.00	597,601.02
Total Indirect Costs	3,804,357.31	11,951,798.35	11,354,197.33
Over/(Under) Recovery	97,835.71	822,663.99	691,520.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,657,697.45	11,951,798.35	11,951,798.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	97,835.71	822,663.99	691,520.52
Total Projected Indirect 2024-2025 (Numerator)	3,559,861.74	11,129,134.36	11,260,277.83
Direct Costs	94,028,747.51	85,734,646.61	85,734,646.61
Rate for 2024-2025 **	3.79*	12.98*	13.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Benzie County Central Schools
9300 HOMESTEAD RD
BENZONIA, MI 49616

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,970,009.97	32,716,143.97	32,716,143.97
Indirect costs based on rate ** multiplied by actual direct costs	802,131.22	3,860,504.99	3,860,504.99
2022-2023 Actual Indirect Costs	800,298.88	4,054,164.88	4,054,164.88
2020-2021 Fixed Carry Forward	75,221.98	194,875.11	195,018.54
Total Indirect Costs	725,076.90	3,859,289.77	3,859,146.34
Over/(Under) Recovery	77,054.32	1,215.22	1,358.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	800,298.88	4,054,164.88	4,054,164.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	77,054.32	1,215.22	1,358.65
Total Projected Indirect 2024-2025 (Numerator)	723,244.56	4,052,949.66	4,052,806.23
Direct Costs	35,970,009.97	32,716,143.97	32,716,143.97
Rate for 2024-2025 **	2.01*	12.39*	12.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 11033
Form R0418**

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	62,147,683.86	54,977,846.59	54,977,846.59
Indirect costs based on rate ** multiplied by actual direct costs	1,646,913.62	7,290,062.46	7,262,573.53
2022-2023 Actual Indirect Costs	2,440,373.69	9,610,210.96	9,610,210.96
2020-2021 Fixed Carry Forward	151,783.68	172,055.06	193,077.56
Total Indirect Costs	2,288,590.01	9,438,155.90	9,417,133.40
Over/(Under) Recovery	-489,892.71	-2,148,093.44	-2,154,559.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,440,373.69	9,610,210.96	9,610,210.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-489,892.71	-2,148,093.44	-2,154,559.87
Total Projected Indirect 2024-2025 (Numerator)	2,930,266.40	11,758,304.40	11,764,770.83
Direct Costs	62,147,683.86	54,977,846.59	54,977,846.59
Rate for 2024-2025 **	4.72*	21.39*	21.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Niles Community Schools
1 TYLER ST
NILES, MI 49120

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,308,023.96	37,613,428.30	37,613,428.30
Indirect costs based on rate ** multiplied by actual direct costs	933,561.34	4,017,114.14	4,017,114.14
2022-2023 Actual Indirect Costs	971,705.58	4,666,301.24	4,666,301.24
2020-2021 Fixed Carry Forward	-88,433.76	184,449.81	184,449.81
Total Indirect Costs	1,060,139.34	4,481,851.43	4,481,851.43
Over/(Under) Recovery	-126,578.00	-464,737.29	-464,737.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	971,705.58	4,666,301.24	4,666,301.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-126,578.00	-464,737.29	-464,737.29
Total Projected Indirect 2024-2025 (Numerator)	1,098,283.58	5,131,038.53	5,131,038.53
Direct Costs	41,308,023.96	37,613,428.30	37,613,428.30
Rate for 2024-2025 **	2.66*	13.64*	13.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Buchanan Community Schools
401 W CHICAGO ST
BUCHANAN, MI 49107

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Branch ISD
370 MORSE ST
COLDWATER, MI 49036

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,952,970.20	10,926,648.81	10,926,648.81
Indirect costs based on rate ** multiplied by actual direct costs	435,088.12	1,306,827.20	1,321,031.84
2022-2023 Actual Indirect Costs	423,379.46	1,449,700.85	1,449,700.85
2020-2021 Fixed Carry Forward	35,086.24	99,792.59	88,455.96
Total Indirect Costs	388,293.22	1,349,908.26	1,361,244.89
Over/(Under) Recovery	46,794.90	-43,081.06	-40,213.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	423,379.46	1,449,700.85	1,449,700.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,794.90	-43,081.06	-40,213.05
Total Projected Indirect 2024-2025 (Numerator)	376,584.56	1,492,781.91	1,489,913.90
Direct Costs	11,952,970.20	10,926,648.81	10,926,648.81
Rate for 2024-2025 **	3.15*	13.66*	13.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	66,432,105.52	59,730,417.89	59,730,417.89
Indirect costs based on rate ** multiplied by actual direct costs	4,484,167.12	8,959,562.68	9,401,567.78
2022-2023 Actual Indirect Costs	4,424,681.76	11,126,369.39	11,126,369.39
2020-2021 Fixed Carry Forward	96,044.31	0.00	1,718,109.37
Total Indirect Costs	4,328,637.45	11,126,369.39	9,408,260.02
Over/(Under) Recovery	155,529.67	0.00	-6,692.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,424,681.76	11,126,369.39	11,126,369.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	155,529.67	0.00	-6,692.24
Total Projected Indirect 2024-2025 (Numerator)	4,269,152.09	11,126,369.39	11,133,061.63
Direct Costs	66,432,105.52	59,730,417.89	59,730,417.89
Rate for 2024-2025 **	6.43*	18.63*	18.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	502,341.69	1,388,981.25	1,388,981.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	101,616.42	-34,461.14	-34,461.14
Total Projected Indirect 2024-2025 (Numerator)	400,725.27	1,423,442.39	1,423,442.39
Direct Costs	12,163,026.78	11,276,387.22	11,276,387.22
Rate for 2024-2025 **	3.29*	12.62*	12.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 13090
Form R0418**

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	48,241,388.08	44,483,960.12	44,483,960.12
Indirect costs based on rate ** multiplied by actual direct costs	1,365,231.28	5,685,050.10	4,661,919.02
2022-2023 Actual Indirect Costs	2,162,694.06	5,920,122.02	5,920,122.02
2020-2021 Fixed Carry Forward	384,004.05	0.00	858,209.76
Total Indirect Costs	1,778,690.01	5,920,122.02	5,061,912.26
Over/(Under) Recovery	-413,458.73	-235,071.92	-399,993.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,162,694.06	5,920,122.02	5,920,122.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-413,458.73	-235,071.92	-399,993.24
Total Projected Indirect 2024-2025 (Numerator)	2,576,152.79	6,155,193.94	6,320,115.26
Direct Costs	48,241,388.08	44,483,960.12	44,483,960.12
Rate for 2024-2025 **	5.34*	13.84*	14.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Marshall Public Schools
100 E GREEN ST
MARSHALL, MI 49068

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Tekonsha Community Schools
245 S ELM ST
TEKONSHA, MI 49092

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Cassopolis Public Schools
22721 DIAMOND COVE ST
CASSOPOLIS, MI 49031

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,678,864.76	10,313,515.28	10,313,515.28
Indirect costs based on rate ** multiplied by actual direct costs	724,089.62	1,547,027.29	1,943,066.28
2022-2023 Actual Indirect Costs	538,535.47	1,903,884.95	1,903,884.95
2020-2021 Fixed Carry Forward	-2,279.16	0.00	170,652.60
Total Indirect Costs	540,814.63	1,903,884.95	1,733,232.35
Over/(Under) Recovery	183,274.99	0.00	209,833.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	538,535.47	1,903,884.95	1,903,884.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	183,274.99	0.00	209,833.93
Total Projected Indirect 2024-2025 (Numerator)	355,260.48	1,903,884.95	1,694,051.02
Direct Costs	11,678,864.76	10,313,515.28	10,313,515.28
Rate for 2024-2025 **	3.04*	18.46*	16.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,433,366.86	20,206,158.54	20,206,158.54
Indirect costs based on rate ** multiplied by actual direct costs	3,065,005.03	3,030,923.78	4,572,653.68
2022-2023 Actual Indirect Costs	3,030,747.31	3,257,955.63	3,257,955.63
2020-2021 Fixed Carry Forward	0.00	0.00	-128,730.15
Total Indirect Costs	3,030,747.31	3,257,955.63	3,386,685.78
Over/(Under) Recovery	0.00	0.00	1,185,967.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,030,747.31	3,257,955.63	3,257,955.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	1,185,967.90
Total Projected Indirect 2024-2025 (Numerator)	3,030,747.31	3,257,955.63	2,071,987.73
Direct Costs	20,433,366.86	20,206,158.54	20,206,158.54
Rate for 2024-2025 **	14.83*	16.12*	10.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,995,629.64	21,358,009.38	21,358,009.38
Indirect costs based on rate ** multiplied by actual direct costs	1,101,399.40	3,203,701.41	3,549,701.16
2022-2023 Actual Indirect Costs	1,025,683.40	3,663,303.66	3,663,303.66
2020-2021 Fixed Carry Forward	-36,804.77	0.00	258,526.26
Total Indirect Costs	1,062,488.17	3,663,303.66	3,404,777.40
Over/(Under) Recovery	38,911.23	0.00	144,923.76

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,025,683.40	3,663,303.66	3,663,303.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,911.23	0.00	144,923.76
Total Projected Indirect 2024-2025 (Numerator)	986,772.17	3,663,303.66	3,518,379.90
Direct Costs	23,995,629.64	21,358,009.38	21,358,009.38
Rate for 2024-2025 **	4.11*	17.15*	16.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,593,237.37	8,954,939.78	8,954,939.78
Indirect costs based on rate ** multiplied by actual direct costs	454,719.45	1,343,240.97	1,212,498.85
2022-2023 Actual Indirect Costs	466,076.14	1,104,373.73	1,104,373.73
2020-2021 Fixed Carry Forward	3,968.22	0.00	161,040.99
Total Indirect Costs	462,107.92	1,104,373.73	943,332.74
Over/(Under) Recovery	-7,388.47	0.00	269,166.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	466,076.14	1,104,373.73	1,104,373.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-7,388.47	0.00	269,166.11
Total Projected Indirect 2024-2025 (Numerator)	473,464.61	1,104,373.73	835,207.62
Direct Costs	9,593,237.37	8,954,939.78	8,954,939.78
Rate for 2024-2025 **	4.94*	12.33*	9.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Brimley Area Schools
7134 S M 221
BRIMLEY, MI 49715

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,758,093.25	6,988,728.15	6,988,728.15
Indirect costs based on rate ** multiplied by actual direct costs	528,326.15	1,048,309.22	1,380,972.68
2022-2023 Actual Indirect Costs	411,171.60	1,180,536.70	1,180,536.70
2020-2021 Fixed Carry Forward	-24,163.98	0.00	0.00
Total Indirect Costs	435,335.58	1,180,536.70	1,180,536.70
Over/(Under) Recovery	92,990.57	0.00	200,435.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	411,171.60	1,180,536.70	1,180,536.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	92,990.57	0.00	200,435.98
Total Projected Indirect 2024-2025 (Numerator)	318,181.03	1,180,536.70	980,100.72
Direct Costs	7,758,093.25	6,988,728.15	6,988,728.15
Rate for 2024-2025 **	4.10*	16.89*	14.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Whitefish Township Schools
7221 NORTH M 123
PARADISE, MI 49768

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Ojibwe Charter School
12099 W LAKESHORE DR
BRIMLEY, MI 49715

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,030,457.32	1,841,881.41	1,841,881.41
Indirect costs based on rate ** multiplied by actual direct costs	213,807.16	276,282.21	448,866.50
2022-2023 Actual Indirect Costs	173,585.35	362,161.26	362,161.26
2020-2021 Fixed Carry Forward	-15,034.10	0.00	-29,674.92
Total Indirect Costs	188,619.45	362,161.26	391,836.18
Over/(Under) Recovery	25,187.71	0.00	57,030.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	173,585.35	362,161.26	362,161.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	25,187.71	0.00	57,030.32
Total Projected Indirect 2024-2025 (Numerator)	148,397.64	362,161.26	305,130.94
Direct Costs	2,030,457.32	1,841,881.41	1,841,881.41
Rate for 2024-2025 **	7.31*	19.66*	16.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,424,462.33	17,867,640.38	17,867,640.38
Indirect costs based on rate ** multiplied by actual direct costs	2,763,669.35	2,680,146.06	3,369,836.98
2022-2023 Actual Indirect Costs	2,422,394.42	2,979,216.37	2,979,216.37
2020-2021 Fixed Carry Forward	0.00	0.00	169,250.75
Total Indirect Costs	2,422,394.42	2,979,216.37	2,809,965.62
Over/(Under) Recovery	0.00	0.00	559,871.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,422,394.42	2,979,216.37	2,979,216.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	559,871.36
Total Projected Indirect 2024-2025 (Numerator)	2,422,394.42	2,979,216.37	2,419,345.01
Direct Costs	18,424,462.33	17,867,640.38	17,867,640.38
Rate for 2024-2025 **	13.15*	16.67*	13.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Clare Public Schools
201 E STATE ST
CLARE, MI 48617

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	967,589.45	2,532,614.09	2,532,614.09
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-267,261.69	-168,718.58	-168,718.58
Total Projected Indirect 2024-2025 (Numerator)	1,234,851.14	2,701,332.67	2,701,332.67
Direct Costs	20,275,848.08	18,710,823.44	18,710,823.44
Rate for 2024-2025 **	6.09*	14.44*	14.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19000
Form R0418**

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,227,533.02	25,737,724.15	25,737,724.15
Indirect costs based on rate ** multiplied by actual direct costs	1,607,747.77	2,717,903.67	2,728,198.76
2022-2023 Actual Indirect Costs	1,617,678.33	2,107,487.20	2,107,487.20
2020-2021 Fixed Carry Forward	64,802.84	72,159.91	65,963.51
Total Indirect Costs	1,552,875.49	2,035,327.29	2,041,523.69
Over/(Under) Recovery	119,675.12	754,736.30	752,638.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,617,678.33	2,107,487.20	2,107,487.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	119,675.12	754,736.30	752,638.58
Total Projected Indirect 2024-2025 (Numerator)	1,498,003.21	1,352,750.90	1,354,848.62
Direct Costs	26,227,533.02	25,737,724.15	25,737,724.15
Rate for 2024-2025 **	5.71*	5.26*	5.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,237,377.03	32,679,224.55	32,679,224.55
Indirect costs based on rate ** multiplied by actual direct costs	1,004,265.25	3,967,257.86	3,967,257.86
2022-2023 Actual Indirect Costs	1,393,530.08	3,951,682.56	3,951,682.56
2020-2021 Fixed Carry Forward	58,320.98	97,546.71	97,350.04
Total Indirect Costs	1,335,209.10	3,854,135.85	3,854,332.52
Over/(Under) Recovery	-330,943.85	113,122.01	112,925.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,393,530.08	3,951,682.56	3,951,682.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-330,943.85	113,122.01	112,925.34
Total Projected Indirect 2024-2025 (Numerator)	1,724,473.93	3,838,560.55	3,838,757.22
Direct Costs	35,237,377.03	32,679,224.55	32,679,224.55
Rate for 2024-2025 **	4.89*	11.75*	11.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 19070
Form R0418**

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Crawford AuSable Schools
1135 N OLD 27
GRAYLING, MI 49738

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,061,051.72	13,381,441.12	13,381,441.12
Indirect costs based on rate ** multiplied by actual direct costs	1,099,574.24	2,007,216.17	2,128,987.28
2022-2023 Actual Indirect Costs	1,066,026.01	1,745,636.61	1,745,636.61
2020-2021 Fixed Carry Forward	25,558.03	-98,926.39	-98,083.62
Total Indirect Costs	1,040,467.98	1,844,563.00	1,843,720.23
Over/(Under) Recovery	59,106.26	0.00	285,267.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,066,026.01	1,745,636.61	1,745,636.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	59,106.26	0.00	285,267.05
Total Projected Indirect 2024-2025 (Numerator)	1,006,919.75	1,745,636.61	1,460,369.56
Direct Costs	14,061,051.72	13,381,441.12	13,381,441.12
Rate for 2024-2025 **	7.16*	13.05*	10.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,773,469.31	2,426,709.30	2,426,709.30
Indirect costs based on rate ** multiplied by actual direct costs	157,810.40	364,006.40	490,195.28
2022-2023 Actual Indirect Costs	132,228.62	478,988.63	478,988.63
2020-2021 Fixed Carry Forward	-11,302.72	0.00	-29,035.81
Total Indirect Costs	143,531.34	478,988.63	508,024.44
Over/(Under) Recovery	14,279.06	0.00	-17,829.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	132,228.62	478,988.63	478,988.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,279.06	0.00	-17,829.16
Total Projected Indirect 2024-2025 (Numerator)	117,949.56	478,988.63	496,817.79
Direct Costs	2,773,469.31	2,426,709.30	2,426,709.30
Rate for 2024-2025 **	4.25*	19.74*	20.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Breitung Township School District
810 PYLE DR
KINGSFORD, MI 49802

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,935,664.98	32,318,927.54	32,318,927.54
Indirect costs based on rate ** multiplied by actual direct costs	2,746,834.46	3,910,590.23	3,380,559.82
2022-2023 Actual Indirect Costs	1,784,721.77	2,401,459.21	2,401,459.21
2020-2021 Fixed Carry Forward	113,395.06	0.00	310,515.24
Total Indirect Costs	1,671,326.71	2,401,459.21	2,090,943.97
Over/(Under) Recovery	1,075,507.75	1,509,131.02	1,289,615.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,784,721.77	2,401,459.21	2,401,459.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,075,507.75	1,509,131.02	1,289,615.85
Total Projected Indirect 2024-2025 (Numerator)	709,214.02	892,328.19	1,111,843.36
Direct Costs	32,935,664.98	32,318,927.54	32,318,927.54
Rate for 2024-2025 **	2.15*	2.76*	3.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Bellevue Community Schools
904 W CAPITAL AVE
BELLEVUE, MI 49021

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,229,060.88	3,445,008.15	3,445,008.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-205,147.67	-290,309.08	-289,420.27
Total Projected Indirect 2024-2025 (Numerator)	1,434,208.55	3,735,317.23	3,734,428.42
Direct Costs	30,711,483.67	28,495,536.40	28,495,536.40
Rate for 2024-2025 **	4.67*	13.11*	13.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23060
Form R0418**

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	67,803,763.72	61,763,581.93	61,763,581.93
Indirect costs based on rate ** multiplied by actual direct costs	2,352,790.60	7,936,620.28	6,991,637.47
2022-2023 Actual Indirect Costs	2,307,749.29	8,347,931.08	8,347,931.08
2020-2021 Fixed Carry Forward	-63,860.06	0.00	769,774.80
Total Indirect Costs	2,371,609.35	8,347,931.08	7,578,156.28
Over/(Under) Recovery	-18,818.75	-411,310.80	-586,518.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,307,749.29	8,347,931.08	8,347,931.08
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,818.75	-411,310.80	-586,518.81
Total Projected Indirect 2024-2025 (Numerator)	2,326,568.04	8,759,241.88	8,934,449.89
Direct Costs	67,803,763.72	61,763,581.93	61,763,581.93
Rate for 2024-2025 **	3.43*	14.18*	14.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	625,787.63	1,865,744.15	1,865,744.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-115,956.13	-421,203.34	-421,873.32
Total Projected Indirect 2024-2025 (Numerator)	741,743.76	2,286,947.49	2,287,617.47
Direct Costs	16,063,415.81	14,823,459.29	14,823,459.29
Rate for 2024-2025 **	4.62*	15.43*	15.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 23090
Form R0418**

Pottersville Public Schools
425 E MAIN ST
POTTERVILLE, MI 48876

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

LifeTech Academy
854 ELMWOOD RD
LANSING, MI 48917

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	628,800.52	711,292.60	711,292.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,611.31	-6,738.96	-6,738.96
Total Projected Indirect 2024-2025 (Numerator)	645,411.83	718,031.56	718,031.56
Direct Costs	7,724,536.44	7,642,044.36	7,642,044.36
Rate for 2024-2025 **	8.36*	9.40*	9.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 24020
Form R0418**

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Pellston Public Schools
172 N PARK ST
PELLSTON, MI 49769

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Genesee ISD
2413 W Maple Ave
Flint, MI 48507

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	137,863,804.48	133,676,381.73	133,676,381.73
Indirect costs based on rate ** multiplied by actual direct costs	14,972,009.17	20,051,457.26	21,882,823.69
2022-2023 Actual Indirect Costs	8,251,636.95	12,439,059.70	12,439,059.70
2020-2021 Fixed Carry Forward	-1,571,229.98	-1,739,477.35	-1,739,477.35
Total Indirect Costs	9,822,866.93	14,178,537.05	14,178,537.05
Over/(Under) Recovery	5,149,142.24	0.00	7,704,286.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	8,251,636.95	12,439,059.70	12,439,059.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,149,142.24	0.00	7,704,286.64
Total Projected Indirect 2024-2025 (Numerator)	3,102,494.71	12,439,059.70	4,734,773.06
Direct Costs	137,863,804.48	133,676,381.73	133,676,381.73
Rate for 2024-2025 **	2.25*	9.31*	3.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	94,615,660.44	84,194,908.27	84,194,908.27
Indirect costs based on rate ** multiplied by actual direct costs	2,223,468.02	12,393,490.50	9,690,833.94
2022-2023 Actual Indirect Costs	2,590,212.86	13,010,965.03	13,010,965.03
2020-2021 Fixed Carry Forward	150,404.25	0.00	2,359,988.81
Total Indirect Costs	2,439,808.61	13,010,965.03	10,650,976.22
Over/(Under) Recovery	-216,340.59	-617,474.53	-960,142.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,590,212.86	13,010,965.03	13,010,965.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-216,340.59	-617,474.53	-960,142.28
Total Projected Indirect 2024-2025 (Numerator)	2,806,553.45	13,628,439.56	13,971,107.31
Direct Costs	94,615,660.44	84,194,908.27	84,194,908.27
Rate for 2024-2025 **	2.97*	16.19*	16.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

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

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

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

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

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

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

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

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

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

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

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	249,979.77	1,451,317.72	1,451,317.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,979.70	40,126.75	39,626.19
Total Projected Indirect 2024-2025 (Numerator)	241,000.07	1,411,190.97	1,411,691.53
Direct Costs	15,372,236.04	14,170,898.09	14,170,898.09
Rate for 2024-2025 **	1.57*	9.96*	9.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25070
Form R0418**

Genesee School District
P.O. Box 220
Genesee, MI 48437

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	186,626.58	701,262.48	701,262.48
2020-2021 Fixed Carry Forward	32,984.19	146,869.38	144,989.18
Total Indirect Costs	153,642.39	554,393.10	556,273.30
2020-2021 Direct Costs	6,714,430.20	6,199,794.30	6,199,794.30
2022-2023 Rate	2.29*	8.94*	8.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,067,877.76	8,274,137.51	8,274,137.51
Indirect costs based on rate ** multiplied by actual direct costs	207,654.40	739,707.89	742,190.13
2022-2023 Actual Indirect Costs	283,086.56	1,076,826.81	1,076,826.81
2020-2021 Fixed Carry Forward	32,984.19	146,869.38	144,989.18
Total Indirect Costs	250,102.37	929,957.43	931,837.63
Over/(Under) Recovery	-42,447.97	-190,249.54	-189,647.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	283,086.56	1,076,826.81	1,076,826.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-42,447.97	-190,249.54	-189,647.50
Total Projected Indirect 2024-2025 (Numerator)	325,534.53	1,267,076.35	1,266,474.31
Direct Costs	9,067,877.76	8,274,137.51	8,274,137.51
Rate for 2024-2025 **	3.59*	15.31*	15.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25100
Form R0418**

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	595,739.54	3,122,053.20	3,122,053.20
2020-2021 Fixed Carry Forward	9,631.03	340,861.74	339,811.75
Total Indirect Costs	586,108.51	2,781,191.46	2,782,241.45
2020-2021 Direct Costs	35,329,509.18	32,718,808.02	32,718,808.02
2022-2023 Rate	1.66*	8.50*	8.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,574,201.31	38,635,885.21	38,635,885.21
Indirect costs based on rate ** multiplied by actual direct costs	690,131.74	3,284,050.24	3,284,050.24
2022-2023 Actual Indirect Costs	810,010.09	3,748,326.19	3,748,326.19
2020-2021 Fixed Carry Forward	9,631.03	340,861.74	339,811.75
Total Indirect Costs	800,379.06	3,407,464.45	3,408,514.44
Over/(Under) Recovery	-110,247.32	-123,414.21	-124,464.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	810,010.09	3,748,326.19	3,748,326.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-110,247.32	-123,414.21	-124,464.20
Total Projected Indirect 2024-2025 (Numerator)	920,257.41	3,871,740.40	3,872,790.39
Direct Costs	41,574,201.31	38,635,885.21	38,635,885.21
Rate for 2024-2025 **	2.21*	10.02*	10.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25110
Form R0418**

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	880,678.81	3,618,500.00	3,618,500.00
2020-2021 Fixed Carry Forward	-101,824.26	-148,810.31	-149,632.33
Total Indirect Costs	982,503.07	3,767,310.31	3,768,132.33
2020-2021 Direct Costs	29,106,742.75	27,114,925.02	27,114,925.02
2022-2023 Rate	3.38*	13.89*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,236,677.33	34,845,397.34	34,845,397.34
Indirect costs based on rate ** multiplied by actual direct costs	1,258,599.69	4,840,025.69	4,843,510.23
2022-2023 Actual Indirect Costs	870,134.28	3,261,414.27	3,261,414.27
2020-2021 Fixed Carry Forward	-101,824.26	-148,810.31	-149,632.33
Total Indirect Costs	971,958.54	3,410,224.58	3,411,046.60
Over/(Under) Recovery	286,641.15	1,429,801.11	1,432,463.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	870,134.28	3,261,414.27	3,261,414.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	286,641.15	1,429,801.11	1,432,463.63
Total Projected Indirect 2024-2025 (Numerator)	583,493.13	1,831,613.16	1,828,950.64
Direct Costs	37,236,677.33	34,845,397.34	34,845,397.34
Rate for 2024-2025 **	1.57*	5.26*	5.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25120
Form R0418**

Flushing Community Schools
522 N MCKINLEY RD
FLUSHING, MI 48433

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	928,930.66	4,606,256.28	4,606,256.28
2020-2021 Fixed Carry Forward	309,932.70	-81,484.92	-81,447.36
Total Indirect Costs	618,997.96	4,687,741.20	4,687,703.64
2020-2021 Direct Costs	42,647,394.98	38,795,714.81	38,795,714.81
2022-2023 Rate	1.45*	12.08*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	50,289,761.13	45,976,282.46	45,976,282.46
Indirect costs based on rate ** multiplied by actual direct costs	729,201.54	5,553,934.92	5,553,934.92
2022-2023 Actual Indirect Costs	1,264,072.19	5,577,550.86	5,577,550.86
2020-2021 Fixed Carry Forward	309,932.70	-81,484.92	-81,447.36
Total Indirect Costs	954,139.49	5,659,035.78	5,658,998.22
Over/(Under) Recovery	-224,937.95	-105,100.86	-105,063.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,264,072.19	5,577,550.86	5,577,550.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-224,937.95	-105,100.86	-105,063.30
Total Projected Indirect 2024-2025 (Numerator)	1,489,010.14	5,682,651.72	5,682,614.16
Direct Costs	50,289,761.13	45,976,282.46	45,976,282.46
Rate for 2024-2025 **	2.96*	12.36*	12.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25130
Form R0418**

Atherton Community Schools
3354 S GENESEE RD
BURTON, MI 48519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	282,315.98	963,615.83	963,615.83
2020-2021 Fixed Carry Forward	-5,718.68	86,089.22	86,089.22
Total Indirect Costs	288,034.66	877,526.61	877,526.61
2020-2021 Direct Costs	8,585,705.38	7,904,405.53	7,904,405.53
2022-2023 Rate	3.35*	11.10*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,855,548.70	10,008,912.91	10,008,912.91
Indirect costs based on rate ** multiplied by actual direct costs	363,660.88	1,110,989.33	1,110,989.33
2022-2023 Actual Indirect Costs	350,176.57	1,196,812.36	1,196,812.36
2020-2021 Fixed Carry Forward	-5,718.68	86,089.22	86,089.22
Total Indirect Costs	355,895.25	1,110,723.14	1,110,723.14
Over/(Under) Recovery	7,765.63	266.19	266.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	350,176.57	1,196,812.36	1,196,812.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,765.63	266.19	266.19
Total Projected Indirect 2024-2025 (Numerator)	342,410.94	1,196,546.17	1,196,546.17
Direct Costs	10,855,548.70	10,008,912.91	10,008,912.91
Rate for 2024-2025 **	3.15*	11.95*	11.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25140
Form R0418**

Davison Community Schools
P.O. Box 319
Davison, MI 48423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,996,317.66	7,408,188.81	7,408,188.81
2020-2021 Fixed Carry Forward	1,286.95	0.00	317,226.96
Total Indirect Costs	1,995,030.71	7,408,188.81	7,090,961.85
2020-2021 Direct Costs	55,700,610.69	51,421,880.45	51,421,880.45
2022-2023 Rate	3.58*	14.41*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	69,597,825.60	63,489,831.30	63,489,831.30
Indirect costs based on rate ** multiplied by actual direct costs	2,491,602.16	9,148,884.69	8,755,247.74
2022-2023 Actual Indirect Costs	2,154,460.47	8,262,454.77	8,262,454.77
2020-2021 Fixed Carry Forward	1,286.95	0.00	317,226.96
Total Indirect Costs	2,153,173.52	8,262,454.77	7,945,227.81
Over/(Under) Recovery	338,428.64	886,429.92	810,019.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,154,460.47	8,262,454.77	8,262,454.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	338,428.64	886,429.92	810,019.93
Total Projected Indirect 2024-2025 (Numerator)	1,816,031.83	7,376,024.85	7,452,434.84
Direct Costs	69,597,825.60	63,489,831.30	63,489,831.30
Rate for 2024-2025 **	2.61*	11.62*	11.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25150
Form R0418**

Clio Area School District
1 MUSTANG DR
CLIO, MI 48420

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	885,140.97	2,988,092.48	2,988,092.48
2020-2021 Fixed Carry Forward	8,980.35	343,677.70	343,971.27
Total Indirect Costs	876,160.62	2,644,414.78	2,644,121.21
2020-2021 Direct Costs	28,935,687.63	26,832,736.12	26,832,736.12
2022-2023 Rate	3.03*	9.86*	9.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,750,208.98	28,399,768.22	28,399,768.22
Indirect costs based on rate ** multiplied by actual direct costs	962,031.33	2,800,217.15	2,797,377.17
2022-2023 Actual Indirect Costs	920,117.45	4,270,558.21	4,270,558.21
2020-2021 Fixed Carry Forward	8,980.35	343,677.70	343,971.27
Total Indirect Costs	911,137.10	3,926,880.51	3,926,586.94
Over/(Under) Recovery	50,894.23	-1,126,663.36	-1,129,209.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	920,117.45	4,270,558.21	4,270,558.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	50,894.23	-1,126,663.36	-1,129,209.77
Total Projected Indirect 2024-2025 (Numerator)	869,223.22	5,397,221.57	5,399,767.98
Direct Costs	31,750,208.98	28,399,768.22	28,399,768.22
Rate for 2024-2025 **	2.74*	19.00*	19.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25180
Form R0418**

Swartz Creek Community Schools
8354 CAPPY LN
SWARTZ CREEK, MI 48473

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	963,311.85	4,132,254.86	4,132,254.86
2020-2021 Fixed Carry Forward	211,239.42	149,392.13	150,943.62
Total Indirect Costs	752,072.43	3,982,862.73	3,981,311.24
2020-2021 Direct Costs	39,519,248.61	36,139,065.60	36,139,065.60
2022-2023 Rate	1.90*	11.02*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,896,810.59	41,167,813.52	41,167,813.52
Indirect costs based on rate ** multiplied by actual direct costs	853,039.40	4,536,693.05	4,536,693.05
2022-2023 Actual Indirect Costs	974,728.51	4,703,725.58	4,703,725.58
2020-2021 Fixed Carry Forward	211,239.42	149,392.13	150,943.62
Total Indirect Costs	763,489.09	4,554,333.45	4,552,781.96
Over/(Under) Recovery	89,550.31	-17,640.40	-16,088.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	974,728.51	4,703,725.58	4,703,725.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	89,550.31	-17,640.40	-16,088.91
Total Projected Indirect 2024-2025 (Numerator)	885,178.20	4,721,365.98	4,719,814.49
Direct Costs	44,896,810.59	41,167,813.52	41,167,813.52
Rate for 2024-2025 **	1.97*	11.47*	11.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25200
Form R0418**

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	742,197.40	2,535,073.45	2,535,073.45
2020-2021 Fixed Carry Forward	-64,103.26	26,908.26	25,900.78
Total Indirect Costs	806,300.66	2,508,165.19	2,509,172.67
2020-2021 Direct Costs	20,807,072.57	19,014,196.52	19,014,196.52
2022-2023 Rate	3.88*	13.19*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,820,271.73	23,355,632.76	23,355,632.76
Indirect costs based on rate ** multiplied by actual direct costs	1,001,826.54	3,080,607.96	3,082,943.52
2022-2023 Actual Indirect Costs	885,081.83	3,349,720.80	3,349,720.80
2020-2021 Fixed Carry Forward	-64,103.26	26,908.26	25,900.78
Total Indirect Costs	949,185.09	3,322,812.54	3,323,820.02
Over/(Under) Recovery	52,641.45	-242,204.58	-240,876.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	885,081.83	3,349,720.80	3,349,720.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	52,641.45	-242,204.58	-240,876.50
Total Projected Indirect 2024-2025 (Numerator)	832,440.38	3,591,925.38	3,590,597.30
Direct Costs	25,820,271.73	23,355,632.76	23,355,632.76
Rate for 2024-2025 **	3.22*	15.38*	15.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25210
Form R0418**

Westwood Heights Schools
3425 W PIERSON RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	466,211.89	1,857,183.76	1,857,183.76
2020-2021 Fixed Carry Forward	27,747.71	153,852.97	153,763.05
Total Indirect Costs	438,464.18	1,703,330.79	1,703,420.71
2020-2021 Direct Costs	17,235,961.18	15,844,989.31	15,844,989.31
2022-2023 Rate	2.54*	10.75*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,002,911.85	23,821,917.54	23,821,917.54
Indirect costs based on rate ** multiplied by actual direct costs	660,473.96	2,560,856.14	2,560,856.14
2022-2023 Actual Indirect Costs	646,172.69	2,827,167.00	2,827,167.00
2020-2021 Fixed Carry Forward	27,747.71	153,852.97	153,763.05
Total Indirect Costs	618,424.98	2,673,314.03	2,673,403.95
Over/(Under) Recovery	42,048.98	41,395.08	41,215.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	646,172.69	2,827,167.00	2,827,167.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	42,048.98	41,395.08	41,215.24
Total Projected Indirect 2024-2025 (Numerator)	604,123.71	2,785,771.92	2,785,951.76
Direct Costs	26,002,911.85	23,821,917.54	23,821,917.54
Rate for 2024-2025 **	2.32*	11.69*	11.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25230
Form R0418**

Bentley Community School District
1170 N BELSAY RD
BURTON, MI 48509

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	259,696.07	915,614.88	915,614.88
2020-2021 Fixed Carry Forward	-10,432.85	96,411.32	96,411.32
Total Indirect Costs	270,128.92	819,203.56	819,203.56
2020-2021 Direct Costs	8,273,405.75	7,617,486.94	7,617,486.94
2022-2023 Rate	3.27*	10.75*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,852,024.57	8,878,319.05	8,878,319.05
Indirect costs based on rate ** multiplied by actual direct costs	322,161.20	954,419.30	954,419.30
2022-2023 Actual Indirect Costs	341,383.10	1,315,088.62	1,315,088.62
2020-2021 Fixed Carry Forward	-10,432.85	96,411.32	96,411.32
Total Indirect Costs	351,815.95	1,218,677.30	1,218,677.30
Over/(Under) Recovery	-29,654.75	-264,258.00	-264,258.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	341,383.10	1,315,088.62	1,315,088.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-29,654.75	-264,258.00	-264,258.00
Total Projected Indirect 2024-2025 (Numerator)	371,037.85	1,579,346.62	1,579,346.62
Direct Costs	9,852,024.57	8,878,319.05	8,878,319.05
Rate for 2024-2025 **	3.77*	17.79*	17.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25240
Form R0418**

Beecher Community School District
1020 W COLDWATER RD
FLINT, MI 48505

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	429,172.95	1,454,908.37	1,454,908.37
2020-2021 Fixed Carry Forward	84,436.40	0.00	479,759.23
Total Indirect Costs	344,736.55	1,454,908.37	975,149.14
2020-2021 Direct Costs	10,506,905.64	9,481,170.22	9,481,170.22
2022-2023 Rate	3.28*	15.35*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,463,465.95	11,663,233.39	11,663,233.39
Indirect costs based on rate ** multiplied by actual direct costs	408,801.68	1,749,485.01	1,200,146.72
2022-2023 Actual Indirect Costs	140,993.64	941,226.20	941,226.20
2020-2021 Fixed Carry Forward	84,436.40	0.00	479,759.23
Total Indirect Costs	56,557.24	941,226.20	461,466.97
Over/(Under) Recovery	352,244.44	0.00	738,679.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	140,993.64	941,226.20	941,226.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	352,244.44	0.00	738,679.75
Total Projected Indirect 2024-2025 (Numerator)	-211,250.80	941,226.20	202,546.45
Direct Costs	12,463,465.95	11,663,233.39	11,663,233.39
Rate for 2024-2025 **	0.00*	8.07*	1.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25250
Form R0418**

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,005,024.82	2,708,430.05	2,708,430.05
2020-2021 Fixed Carry Forward	-54,375.88	176,654.19	176,654.19
Total Indirect Costs	1,059,400.70	2,531,775.86	2,531,775.86
2020-2021 Direct Costs	26,626,449.77	24,923,044.54	24,923,044.54
2022-2023 Rate	3.98*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,673,731.85	30,197,716.03	30,197,716.03
Indirect costs based on rate ** multiplied by actual direct costs	1,300,414.53	3,068,087.95	3,068,087.95
2022-2023 Actual Indirect Costs	1,378,028.73	3,854,044.55	3,854,044.55
2020-2021 Fixed Carry Forward	-54,375.88	176,654.19	176,654.19
Total Indirect Costs	1,432,404.61	3,677,390.36	3,677,390.36
Over/(Under) Recovery	-131,990.08	-609,302.41	-609,302.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,378,028.73	3,854,044.55	3,854,044.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-131,990.08	-609,302.41	-609,302.41
Total Projected Indirect 2024-2025 (Numerator)	1,510,018.81	4,463,346.96	4,463,346.96
Direct Costs	32,673,731.85	30,197,716.03	30,197,716.03
Rate for 2024-2025 **	4.62*	14.78*	14.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25260
Form R0418**

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	495,329.99	1,916,400.44	1,916,400.44
2020-2021 Fixed Carry Forward	84,278.79	0.00	286,850.26
Total Indirect Costs	411,051.20	1,916,400.44	1,629,550.18
2020-2021 Direct Costs	15,782,683.16	14,361,612.71	14,361,612.71
2022-2023 Rate	2.60*	13.34*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,564,275.11	17,883,185.75	17,883,185.75
Indirect costs based on rate ** multiplied by actual direct costs	508,671.15	2,385,616.98	2,029,741.58
2022-2023 Actual Indirect Costs	499,620.85	2,180,710.21	2,180,710.21
2020-2021 Fixed Carry Forward	84,278.79	0.00	286,850.26
Total Indirect Costs	415,342.06	2,180,710.21	1,893,859.95
Over/(Under) Recovery	93,329.09	204,906.77	135,881.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	499,620.85	2,180,710.21	2,180,710.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	93,329.09	204,906.77	135,881.63
Total Projected Indirect 2024-2025 (Numerator)	406,291.76	1,975,803.44	2,044,828.58
Direct Costs	19,564,275.11	17,883,185.75	17,883,185.75
Rate for 2024-2025 **	2.08*	11.05*	11.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25280
Form R0418**

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	319,164.54	1,279,900.58	1,279,900.58
2020-2021 Fixed Carry Forward	22,210.86	110,225.58	109,750.42
Total Indirect Costs	296,953.68	1,169,675.00	1,170,150.16
2020-2021 Direct Costs	12,537,842.78	11,577,106.74	11,577,106.74
2022-2023 Rate	2.37*	10.10*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,051,709.12	12,770,675.30	12,770,675.30
Indirect costs based on rate ** multiplied by actual direct costs	333,025.51	1,289,838.21	1,291,115.27
2022-2023 Actual Indirect Costs	335,323.34	1,616,357.16	1,616,357.16
2020-2021 Fixed Carry Forward	22,210.86	110,225.58	109,750.42
Total Indirect Costs	313,112.48	1,506,131.58	1,506,606.74
Over/(Under) Recovery	19,913.03	-216,293.37	-215,491.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	335,323.34	1,616,357.16	1,616,357.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,913.03	-216,293.37	-215,491.47
Total Projected Indirect 2024-2025 (Numerator)	315,410.31	1,832,650.53	1,831,848.63
Direct Costs	14,051,709.12	12,770,675.30	12,770,675.30
Rate for 2024-2025 **	2.24*	14.35*	14.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25902
Form R0418**

Woodland Park Academy
2083 E GRAND BLANC RD
GRAND BLANC, MI 48439

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	128,845.84	393,708.18	393,708.18
2020-2021 Fixed Carry Forward	5,134.87	0.00	80,623.90
Total Indirect Costs	123,710.97	393,708.18	313,084.28
2020-2021 Direct Costs	3,158,016.93	2,893,154.59	2,893,154.59
2022-2023 Rate	3.92*	13.61*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,457,847.63	3,138,979.90	3,138,979.90
Indirect costs based on rate ** multiplied by actual direct costs	135,547.63	427,215.16	339,637.63
2022-2023 Actual Indirect Costs	149,919.53	468,787.26	468,787.26
2020-2021 Fixed Carry Forward	5,134.87	0.00	80,623.90
Total Indirect Costs	144,784.66	468,787.26	388,163.36
Over/(Under) Recovery	-9,237.03	-41,572.10	-48,525.73

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	149,919.53	468,787.26	468,787.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-9,237.03	-41,572.10	-48,525.73
Total Projected Indirect 2024-2025 (Numerator)	159,156.56	510,359.36	517,312.99
Direct Costs	3,457,847.63	3,138,979.90	3,138,979.90
Rate for 2024-2025 **	4.60*	16.26*	16.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25903
Form R0418**

Grand Blanc Academy
5135 E HILL RD
GRAND BLANC, MI 48439

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	84,416.00	300,637.00	300,637.00
2020-2021 Fixed Carry Forward	9,821.13	21,012.56	21,024.82
Total Indirect Costs	74,594.87	279,624.44	279,612.18
2020-2021 Direct Costs	3,083,894.00	2,867,673.00	2,867,673.00
2022-2023 Rate	2.42*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,501,639.00	4,176,985.00	4,176,985.00
Indirect costs based on rate ** multiplied by actual direct costs	108,939.66	407,256.04	407,256.04
2022-2023 Actual Indirect Costs	123,983.00	448,637.00	448,637.00
2020-2021 Fixed Carry Forward	9,821.13	21,012.56	21,024.82
Total Indirect Costs	114,161.87	427,624.44	427,612.18
Over/(Under) Recovery	-5,222.21	-20,368.40	-20,356.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	123,983.00	448,637.00	448,637.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,222.21	-20,368.40	-20,356.14
Total Projected Indirect 2024-2025 (Numerator)	129,205.21	469,005.40	468,993.14
Direct Costs	4,501,639.00	4,176,985.00	4,176,985.00
Rate for 2024-2025 **	2.87*	11.23*	11.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25904
Form R0418**

Northridge Academy
4100 W COLDWATER RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	98,614.90	337,595.38	337,595.38
2020-2021 Fixed Carry Forward	-1,011.81	0.00	45,295.48
Total Indirect Costs	99,626.71	337,595.38	292,299.90
2020-2021 Direct Costs	2,079,261.23	1,840,280.75	1,840,280.75
2022-2023 Rate	4.79*	18.34*	15.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,926,195.57	2,692,503.91	2,692,503.91
Indirect costs based on rate ** multiplied by actual direct costs	140,164.77	403,875.59	427,569.62
2022-2023 Actual Indirect Costs	134,195.60	367,887.26	367,887.26
2020-2021 Fixed Carry Forward	-1,011.81	0.00	45,295.48
Total Indirect Costs	135,207.41	367,887.26	322,591.78
Over/(Under) Recovery	4,957.36	0.00	104,977.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	134,195.60	367,887.26	367,887.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,957.36	0.00	104,977.84
Total Projected Indirect 2024-2025 (Numerator)	129,238.24	367,887.26	262,909.42
Direct Costs	2,926,195.57	2,692,503.91	2,692,503.91
Rate for 2024-2025 **	4.42*	13.66*	9.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25905
Form R0418**

International Academy of Flint
2820 S SAGINAW ST
FLINT, MI 48503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	435,144.60	1,064,570.97	1,064,570.97
2020-2021 Fixed Carry Forward	-42,513.59	-59,581.52	-59,147.39
Total Indirect Costs	477,658.19	1,124,152.49	1,123,718.36
2020-2021 Direct Costs	7,775,463.32	7,146,036.95	7,146,036.95
2022-2023 Rate	6.14*	15.73*	15.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,731,036.55	8,956,189.23	8,956,189.23
Indirect costs based on rate ** multiplied by actual direct costs	597,485.64	1,343,428.38	1,408,808.57
2022-2023 Actual Indirect Costs	606,631.50	1,381,478.82	1,381,478.82
2020-2021 Fixed Carry Forward	-42,513.59	-59,581.52	-59,147.39
Total Indirect Costs	649,145.09	1,441,060.34	1,440,626.21
Over/(Under) Recovery	-51,659.45	0.00	-31,817.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	606,631.50	1,381,478.82	1,381,478.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-51,659.45	0.00	-31,817.64
Total Projected Indirect 2024-2025 (Numerator)	658,290.95	1,381,478.82	1,413,296.46
Direct Costs	9,731,036.55	8,956,189.23	8,956,189.23
Rate for 2024-2025 **	6.76*	15.42*	15.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25907
Form R0418**

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	509,253.00	1,714,137.00	1,714,137.00
2020-2021 Fixed Carry Forward	-123,146.82	0.00	0.00
Total Indirect Costs	632,399.82	1,714,137.00	1,714,137.00
2020-2021 Direct Costs	7,698,752.00	6,493,868.00	6,493,868.00
2022-2023 Rate	8.21*	26.40*	26.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,630,885.00	8,362,086.00	8,362,086.00
Indirect costs based on rate ** multiplied by actual direct costs	790,695.66	1,254,312.90	2,090,521.50
2022-2023 Actual Indirect Costs	741,223.00	2,010,022.00	2,010,022.00
2020-2021 Fixed Carry Forward	-123,146.82	0.00	0.00
Total Indirect Costs	864,369.82	2,010,022.00	2,010,022.00
Over/(Under) Recovery	-73,674.16	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	741,223.00	2,010,022.00	2,010,022.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-73,674.16	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	814,897.16	2,010,022.00	2,010,022.00
Direct Costs	9,630,885.00	8,362,086.00	8,362,086.00
Rate for 2024-2025 **	8.46*	24.04*	24.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25909
Form R0418**

Burton Glen Charter Academy
4171 E ATHERTON RD
BURTON, MI 48519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	219,135.00	1,524,953.00	1,524,953.00
2020-2021 Fixed Carry Forward	30,404.81	0.00	0.00
Total Indirect Costs	188,730.19	1,524,953.00	1,524,953.00
2020-2021 Direct Costs	7,395,444.00	6,089,626.00	6,089,626.00
2022-2023 Rate	2.55*	25.04*	25.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,258,489.00	7,877,174.00	7,877,174.00
Indirect costs based on rate ** multiplied by actual direct costs	236,091.47	1,181,576.10	1,969,293.50
2022-2023 Actual Indirect Costs	231,986.00	1,613,301.00	1,613,301.00
2020-2021 Fixed Carry Forward	30,404.81	0.00	0.00
Total Indirect Costs	201,581.19	1,613,301.00	1,613,301.00
Over/(Under) Recovery	34,510.28	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	231,986.00	1,613,301.00	1,613,301.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	34,510.28	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	197,475.72	1,613,301.00	1,613,301.00
Direct Costs	9,258,489.00	7,877,174.00	7,877,174.00
Rate for 2024-2025 **	2.13*	20.48*	20.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25910
Form R0418**

Richfield Public School Academy
3807 N CENTER RD
FLINT, MI 48506

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	132,480.00	682,105.00	682,105.00
2020-2021 Fixed Carry Forward	1,567.87	38,559.35	38,943.78
Total Indirect Costs	130,912.13	643,545.65	643,161.22
2020-2021 Direct Costs	6,337,054.00	5,787,429.00	5,787,429.00
2022-2023 Rate	2.07*	11.12*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,680,791.38	6,956,003.49	6,956,003.49
Indirect costs based on rate ** multiplied by actual direct costs	158,992.38	773,507.59	772,811.99
2022-2023 Actual Indirect Costs	188,486.17	913,274.06	913,274.06
2020-2021 Fixed Carry Forward	1,567.87	38,559.35	38,943.78
Total Indirect Costs	186,918.30	874,714.71	874,330.28
Over/(Under) Recovery	-27,925.92	-101,207.12	-101,518.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	188,486.17	913,274.06	913,274.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,925.92	-101,207.12	-101,518.29
Total Projected Indirect 2024-2025 (Numerator)	216,412.09	1,014,481.18	1,014,792.35
Direct Costs	7,680,791.38	6,956,003.49	6,956,003.49
Rate for 2024-2025 **	2.82*	14.58*	14.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25911
Form R0418**

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8.50	549,363.42	549,363.42
2020-2021 Fixed Carry Forward	30,927.52	-19,665.89	-19,432.02
Total Indirect Costs	-30,919.02	569,029.31	568,795.44
2020-2021 Direct Costs	7,141,153.17	6,591,798.25	6,591,798.25
2022-2023 Rate	0.00*	8.63*	8.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,519,103.87	8,864,019.47	8,864,019.47
Indirect costs based on rate ** multiplied by actual direct costs	0.00	764,964.88	764,964.88
2022-2023 Actual Indirect Costs	48.94	655,133.34	655,133.34
2020-2021 Fixed Carry Forward	30,927.52	-19,665.89	-19,432.02
Total Indirect Costs	-30,878.58	674,799.23	674,565.36
Over/(Under) Recovery	0.00	90,165.65	90,399.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	48.94	655,133.34	655,133.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	90,165.65	90,399.52
Total Projected Indirect 2024-2025 (Numerator)	48.94	564,967.69	564,733.82
Direct Costs	9,519,103.87	8,864,019.47	8,864,019.47
Rate for 2024-2025 **	0.00*	6.37*	6.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25912
Form R0418**

The New Standard Academy
2040 W CARPENTER RD
Flint, MI 48505

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	88,528.27	1,553,584.87	1,553,584.87
2020-2021 Fixed Carry Forward	-16,659.20	0.00	0.00
Total Indirect Costs	105,187.47	1,553,584.87	1,553,584.87
2020-2021 Direct Costs	7,697,486.41	6,232,429.81	6,232,429.81
2022-2023 Rate	1.37*	24.93*	24.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,879,619.29	9,082,182.59	9,082,182.59
Indirect costs based on rate ** multiplied by actual direct costs	135,350.78	1,362,327.39	2,264,188.12
2022-2023 Actual Indirect Costs	97,103.70	894,540.40	894,540.40
2020-2021 Fixed Carry Forward	-16,659.20	0.00	0.00
Total Indirect Costs	113,762.90	894,540.40	894,540.40
Over/(Under) Recovery	21,587.88	0.00	1,369,647.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	97,103.70	894,540.40	894,540.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,587.88	0.00	1,369,647.72
Total Projected Indirect 2024-2025 (Numerator)	75,515.82	894,540.40	-475,107.32
Direct Costs	9,879,619.29	9,082,182.59	9,082,182.59
Rate for 2024-2025 **	0.76*	9.85*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25914
Form R0418**

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,678.31	238,613.17	238,613.17
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,678.31	238,613.17	238,613.17
2020-2021 Direct Costs	2,025,361.84	1,823,426.98	1,823,426.98
2022-2023 Rate	1.81*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,018,624.00	2,703,473.00	2,703,473.00
Indirect costs based on rate ** multiplied by actual direct costs	54,637.09	353,884.62	353,884.62
2022-2023 Actual Indirect Costs	49,091.00	364,242.00	364,242.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	49,091.00	364,242.00	364,242.00
Over/(Under) Recovery	5,546.09	-10,357.38	-10,357.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	49,091.00	364,242.00	364,242.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,546.09	-10,357.38	-10,357.38
Total Projected Indirect 2024-2025 (Numerator)	43,544.91	374,599.38	374,599.38
Direct Costs	3,018,624.00	2,703,473.00	2,703,473.00
Rate for 2024-2025 **	1.44*	13.86*	13.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25915
Form R0418**

WAY Academy - Flint
817 E Kearsley St
Flint, MI 48503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	100,732.43	250,444.80	250,444.80
2020-2021 Fixed Carry Forward	-17,641.21	0.00	-59,250.72
Total Indirect Costs	118,373.64	250,444.80	309,695.52
2020-2021 Direct Costs	1,172,140.59	1,022,428.22	1,022,428.22
2022-2023 Rate	10.10*	24.50*	30.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,359,021.12	1,198,110.81	1,198,110.81
Indirect costs based on rate ** multiplied by actual direct costs	137,261.13	179,716.62	299,527.70
2022-2023 Actual Indirect Costs	130,999.79	291,910.10	291,910.10
2020-2021 Fixed Carry Forward	-17,641.21	0.00	-59,250.72
Total Indirect Costs	148,641.00	291,910.10	351,160.82
Over/(Under) Recovery	-11,379.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	130,999.79	291,910.10	291,910.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-11,379.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	142,379.66	291,910.10	291,910.10
Direct Costs	1,359,021.12	1,198,110.81	1,198,110.81
Rate for 2024-2025 **	10.48*	24.36*	24.36**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25916
Form R0418**

Eagle's Nest Academy
5005 CLOVERLAWN DR
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	62,634.06	490,475.99	490,475.99
2020-2021 Fixed Carry Forward	1,703.84	0.00	0.00
Total Indirect Costs	60,930.22	490,475.99	490,475.99
2020-2021 Direct Costs	1,726,819.01	1,298,977.08	1,298,977.08
2022-2023 Rate	3.53*	37.76*	37.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,203,315.25	1,663,816.37	1,663,816.37
Indirect costs based on rate ** multiplied by actual direct costs	77,777.03	249,572.46	415,954.09
2022-2023 Actual Indirect Costs	205,929.14	745,428.02	745,428.02
2020-2021 Fixed Carry Forward	1,703.84	0.00	0.00
Total Indirect Costs	204,225.30	745,428.02	745,428.02
Over/(Under) Recovery	-126,448.27	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	205,929.14	745,428.02	745,428.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-126,448.27	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	332,377.41	745,428.02	745,428.02
Direct Costs	2,203,315.25	1,663,816.37	1,663,816.37
Rate for 2024-2025 **	15.09*	44.80*	44.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25918
Form R0418**

Flex High School of Michigan
4945 CLIO RD
FLINT, MI 48504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	134,294.81	584,772.97	584,772.97
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	134,294.81	584,772.97	584,772.97
2020-2021 Direct Costs	1,923,873.49	1,473,395.33	1,473,395.33
2022-2023 Rate	6.98*	39.69*	39.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,096,413.79	2,606,036.26	2,606,036.26
Indirect costs based on rate ** multiplied by actual direct costs	216,129.68	390,905.44	651,509.07
2022-2023 Actual Indirect Costs	161,139.92	651,517.45	651,517.45
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	161,139.92	651,517.45	651,517.45
Over/(Under) Recovery	54,989.76	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	161,139.92	651,517.45	651,517.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	54,989.76	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	106,150.16	651,517.45	651,517.45
Direct Costs	3,096,413.79	2,606,036.26	2,606,036.26
Rate for 2024-2025 **	3.43*	25.00*	25.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 25919
Form R0418**

Flint Cultural Center Academy
1200 ROBERT T LONGWAY BLVD
FLINT, MI 48503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	246,243.71	672,516.02	672,516.02
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	246,243.71	672,516.02	672,516.02
2020-2021 Direct Costs	4,330,334.24	3,904,061.93	3,904,061.93
2022-2023 Rate	5.69*	17.23*	17.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,740,812.52	5,938,936.23	5,938,936.23
Indirect costs based on rate ** multiplied by actual direct costs	383,552.23	890,840.43	1,023,278.71
2022-2023 Actual Indirect Costs	306,129.33	1,108,005.62	1,108,005.62
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	306,129.33	1,108,005.62	1,108,005.62
Over/(Under) Recovery	77,422.90	0.00	-84,726.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	306,129.33	1,108,005.62	1,108,005.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	77,422.90	0.00	-84,726.91
Total Projected Indirect 2024-2025 (Numerator)	228,706.43	1,108,005.62	1,192,732.53
Direct Costs	6,740,812.52	5,938,936.23	5,938,936.23
Rate for 2024-2025 **	3.39*	18.66*	20.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 26010
Form R0418**

Beaverton Schools
P.O. Box 529
Beaverton, MI 48612

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	551,058.72	1,262,294.52	1,262,294.52
2020-2021 Fixed Carry Forward	-18,013.53	28,284.69	27,506.42
Total Indirect Costs	569,072.25	1,234,009.83	1,234,788.10
2020-2021 Direct Costs	10,703,531.83	9,992,296.03	9,992,296.03
2022-2023 Rate	5.32*	12.35*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,064,710.01	12,964,170.08	12,964,170.08
Indirect costs based on rate ** multiplied by actual direct costs	748,242.57	1,601,075.00	1,602,371.42
2022-2023 Actual Indirect Costs	747,064.56	1,847,604.49	1,847,604.49
2020-2021 Fixed Carry Forward	-18,013.53	28,284.69	27,506.42
Total Indirect Costs	765,078.09	1,819,319.80	1,820,098.07
Over/(Under) Recovery	-16,835.52	-218,244.80	-217,726.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	747,064.56	1,847,604.49	1,847,604.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,835.52	-218,244.80	-217,726.65
Total Projected Indirect 2024-2025 (Numerator)	763,900.08	2,065,849.29	2,065,331.14
Direct Costs	14,064,710.01	12,964,170.08	12,964,170.08
Rate for 2024-2025 **	5.43*	15.94*	15.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 26040
Form R0418**

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	676,885.51	2,339,206.04	2,339,206.04
2020-2021 Fixed Carry Forward	32,775.04	-370,837.10	-371,472.87
Total Indirect Costs	644,110.47	2,710,043.14	2,710,678.91
2020-2021 Direct Costs	18,227,553.87	16,565,233.34	16,565,233.34
2022-2023 Rate	3.53*	16.36*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,591,255.56	18,460,020.18	18,460,020.18
Indirect costs based on rate ** multiplied by actual direct costs	726,871.32	2,769,003.03	3,020,059.30
2022-2023 Actual Indirect Costs	916,925.27	3,048,160.65	3,048,160.65
2020-2021 Fixed Carry Forward	32,775.04	-370,837.10	-371,472.87
Total Indirect Costs	884,150.23	3,418,997.75	3,419,633.52
Over/(Under) Recovery	-157,278.91	0.00	-399,574.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	916,925.27	3,048,160.65	3,048,160.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-157,278.91	0.00	-399,574.22
Total Projected Indirect 2024-2025 (Numerator)	1,074,204.18	3,048,160.65	3,447,734.87
Direct Costs	20,591,255.56	18,460,020.18	18,460,020.18
Rate for 2024-2025 **	5.22*	16.51*	18.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27000
Form R0418**

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	594,749.00	1,117,220.73	1,117,220.73
2020-2021 Fixed Carry Forward	201,432.62	0.00	305,911.43
Total Indirect Costs	393,316.38	1,117,220.73	811,309.30
2020-2021 Direct Costs	8,110,220.75	7,587,749.02	7,587,749.02
2022-2023 Rate	4.85*	14.72*	10.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,998,443.31	10,666,972.24	10,666,972.24
Indirect costs based on rate ** multiplied by actual direct costs	533,424.50	1,570,178.31	1,140,299.33
2022-2023 Actual Indirect Costs	1,012,008.13	1,343,479.20	1,343,479.20
2020-2021 Fixed Carry Forward	201,432.62	0.00	305,911.43
Total Indirect Costs	810,575.51	1,343,479.20	1,037,567.77
Over/(Under) Recovery	-277,151.01	226,699.11	102,731.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,012,008.13	1,343,479.20	1,343,479.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-277,151.01	226,699.11	102,731.56
Total Projected Indirect 2024-2025 (Numerator)	1,289,159.14	1,116,780.09	1,240,747.64
Direct Costs	10,998,443.31	10,666,972.24	10,666,972.24
Rate for 2024-2025 **	11.72*	10.47*	11.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27010
Form R0418**

Bessemer Area School District
301 E SELLAR ST
BESSEMER, MI 49911

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	88,477.43	493,885.10	493,885.10
2020-2021 Fixed Carry Forward	-6,896.48	0.00	118,181.01
Total Indirect Costs	95,373.91	493,885.10	375,704.09
2020-2021 Direct Costs	4,460,544.01	4,055,136.34	4,055,136.34
2022-2023 Rate	2.14*	12.18*	9.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,759,174.09	4,296,973.96	4,296,973.96
Indirect costs based on rate ** multiplied by actual direct costs	101,846.33	523,371.43	397,899.79
2022-2023 Actual Indirect Costs	82,350.67	544,550.80	544,550.80
2020-2021 Fixed Carry Forward	-6,896.48	0.00	118,181.01
Total Indirect Costs	89,247.15	544,550.80	426,369.79
Over/(Under) Recovery	12,599.18	-21,179.37	-28,470.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	82,350.67	544,550.80	544,550.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	12,599.18	-21,179.37	-28,470.00
Total Projected Indirect 2024-2025 (Numerator)	69,751.49	565,730.17	573,020.80
Direct Costs	4,759,174.09	4,296,973.96	4,296,973.96
Rate for 2024-2025 **	1.47*	13.17*	13.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27020
Form R0418**

Ironwood Area Schools of Gogebic County
650 E AYER ST
IRONWOOD, MI 49938

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	241,889.79	987,955.38	987,955.38
2020-2021 Fixed Carry Forward	-42,883.19	-12,421.57	-12,493.54
Total Indirect Costs	284,772.98	1,000,376.95	1,000,448.92
2020-2021 Direct Costs	8,203,880.65	7,457,815.06	7,457,815.06
2022-2023 Rate	3.47*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,759,703.57	8,736,057.90	8,736,057.90
Indirect costs based on rate ** multiplied by actual direct costs	338,661.71	1,171,505.36	1,171,505.36
2022-2023 Actual Indirect Costs	303,467.20	1,327,112.87	1,327,112.87
2020-2021 Fixed Carry Forward	-42,883.19	-12,421.57	-12,493.54
Total Indirect Costs	346,350.39	1,339,534.44	1,339,606.41
Over/(Under) Recovery	-7,688.68	-168,029.08	-168,101.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	303,467.20	1,327,112.87	1,327,112.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-7,688.68	-168,029.08	-168,101.05
Total Projected Indirect 2024-2025 (Numerator)	311,155.88	1,495,141.95	1,495,213.92
Direct Costs	9,759,703.57	8,736,057.90	8,736,057.90
Rate for 2024-2025 **	3.19*	17.11*	17.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27070
Form R0418**

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	170,044.31	466,047.62	466,047.62
2020-2021 Fixed Carry Forward	-105.24	0.00	-1,036.40
Total Indirect Costs	170,149.55	466,047.62	467,084.02
2020-2021 Direct Costs	3,176,664.34	2,880,661.03	2,880,661.03
2022-2023 Rate	5.36*	16.18*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,717,207.04	3,311,368.71	3,311,368.71
Indirect costs based on rate ** multiplied by actual direct costs	199,242.30	496,705.31	536,772.87
2022-2023 Actual Indirect Costs	167,339.01	573,177.34	573,177.34
2020-2021 Fixed Carry Forward	-105.24	0.00	-1,036.40
Total Indirect Costs	167,444.25	573,177.34	574,213.74
Over/(Under) Recovery	31,798.05	0.00	-37,440.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	167,339.01	573,177.34	573,177.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	31,798.05	0.00	-37,440.87
Total Projected Indirect 2024-2025 (Numerator)	135,540.96	573,177.34	610,618.21
Direct Costs	3,717,207.04	3,311,368.71	3,311,368.71
Rate for 2024-2025 **	3.65*	17.31*	18.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 27080
Form R0418**

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	200,763.86	595,192.20	595,192.20
2020-2021 Fixed Carry Forward	-17,627.47	0.00	5,934.17
Total Indirect Costs	218,391.33	595,192.20	589,258.03
2020-2021 Direct Costs	3,399,769.09	3,005,340.75	3,005,340.75
2022-2023 Rate	6.42*	19.80*	19.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,907,992.61	3,440,507.27	3,440,507.27
Indirect costs based on rate ** multiplied by actual direct costs	250,893.13	516,076.09	674,683.48
2022-2023 Actual Indirect Costs	143,311.86	610,797.20	610,797.20
2020-2021 Fixed Carry Forward	-17,627.47	0.00	5,934.17
Total Indirect Costs	160,939.33	610,797.20	604,863.03
Over/(Under) Recovery	89,953.80	0.00	69,820.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	143,311.86	610,797.20	610,797.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	89,953.80	0.00	69,820.45
Total Projected Indirect 2024-2025 (Numerator)	53,358.06	610,797.20	540,976.75
Direct Costs	3,907,992.61	3,440,507.27	3,440,507.27
Rate for 2024-2025 **	1.37*	17.75*	15.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28000
Form R0418**

Northwest Education Services
1101 RED DR
TRAVERSE CITY, MI 49684

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,209,025.18	7,478,880.09	7,478,880.09
2020-2021 Fixed Carry Forward	-117,624.17	32,528.07	29,397.99
Total Indirect Costs	5,326,649.35	7,446,352.02	7,449,482.10
2020-2021 Direct Costs	56,637,748.83	54,367,893.92	54,367,893.92
2022-2023 Rate	9.40*	13.70*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	68,318,660.87	65,886,436.79	65,886,436.79
Indirect costs based on rate ** multiplied by actual direct costs	6,421,954.12	9,026,441.84	9,026,441.84
2022-2023 Actual Indirect Costs	5,376,768.55	7,808,992.63	7,808,992.63
2020-2021 Fixed Carry Forward	-117,624.17	32,528.07	29,397.99
Total Indirect Costs	5,494,392.72	7,776,464.56	7,779,594.64
Over/(Under) Recovery	927,561.40	1,249,977.28	1,246,847.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,376,768.55	7,808,992.63	7,808,992.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	927,561.40	1,249,977.28	1,246,847.20
Total Projected Indirect 2024-2025 (Numerator)	4,449,207.15	6,559,015.35	6,562,145.43
Direct Costs	68,318,660.87	65,886,436.79	65,886,436.79
Rate for 2024-2025 **	6.51*	9.96*	9.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28010
Form R0418**

Traverse City Area Public Schools
412 WEBSTER ST
TRAVERSE CITY, MI 49686

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,490,361.82	14,728,669.87	14,728,669.87
2020-2021 Fixed Carry Forward	171,164.77	0.00	246,150.16
Total Indirect Costs	4,319,197.05	14,728,669.87	14,482,519.71
2020-2021 Direct Costs	102,756,808.38	92,398,078.98	92,398,078.98
2022-2023 Rate	4.20*	15.94*	15.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	118,946,072.54	106,736,587.54	106,736,587.54
Indirect costs based on rate ** multiplied by actual direct costs	4,995,735.05	16,010,488.13	16,725,623.27
2022-2023 Actual Indirect Costs	5,307,387.93	17,516,872.93	17,516,872.93
2020-2021 Fixed Carry Forward	171,164.77	0.00	246,150.16
Total Indirect Costs	5,136,223.16	17,516,872.93	17,270,722.77
Over/(Under) Recovery	-140,488.11	0.00	-545,099.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,307,387.93	17,516,872.93	17,516,872.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-140,488.11	0.00	-545,099.50
Total Projected Indirect 2024-2025 (Numerator)	5,447,876.04	17,516,872.93	18,061,972.43
Direct Costs	118,946,072.54	106,736,587.54	106,736,587.54
Rate for 2024-2025 **	4.58*	16.41*	16.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28035
Form R0418**

Buckley Community Schools
305 S 1ST ST
BUCKLEY, MI 49620

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	157,918.00	602,054.41	602,054.41
2020-2021 Fixed Carry Forward	16,449.12	0.00	116,832.14
Total Indirect Costs	141,468.88	602,054.41	485,222.27
2020-2021 Direct Costs	4,366,506.16	3,922,369.75	3,922,369.75
2022-2023 Rate	3.24*	15.35*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,516,523.70	4,827,173.81	4,827,173.81
Indirect costs based on rate ** multiplied by actual direct costs	178,735.37	724,076.07	597,121.40
2022-2023 Actual Indirect Costs	177,812.46	867,162.35	867,162.35
2020-2021 Fixed Carry Forward	16,449.12	0.00	116,832.14
Total Indirect Costs	161,363.34	867,162.35	750,330.21
Over/(Under) Recovery	17,372.03	0.00	-153,208.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	177,812.46	867,162.35	867,162.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,372.03	0.00	-153,208.81
Total Projected Indirect 2024-2025 (Numerator)	160,440.43	867,162.35	1,020,371.16
Direct Costs	5,516,523.70	4,827,173.81	4,827,173.81
Rate for 2024-2025 **	2.91*	17.96*	21.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28090
Form R0418**

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	334,949.87	1,206,184.80	1,206,184.80
2020-2021 Fixed Carry Forward	4,045.62	324,823.01	324,823.01
Total Indirect Costs	330,904.25	881,361.79	881,361.79
2020-2021 Direct Costs	15,928,508.50	15,057,273.57	15,057,273.57
2022-2023 Rate	2.08*	5.85*	5.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,534,311.89	17,638,120.45	17,638,120.45
Indirect costs based on rate ** multiplied by actual direct costs	385,513.69	1,031,830.05	1,031,830.05
2022-2023 Actual Indirect Costs	381,980.93	1,278,172.37	1,278,172.37
2020-2021 Fixed Carry Forward	4,045.62	324,823.01	324,823.01
Total Indirect Costs	377,935.31	953,349.36	953,349.36
Over/(Under) Recovery	7,578.38	78,480.69	78,480.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	381,980.93	1,278,172.37	1,278,172.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,578.38	78,480.69	78,480.69
Total Projected Indirect 2024-2025 (Numerator)	374,402.55	1,199,691.68	1,199,691.68
Direct Costs	18,534,311.89	17,638,120.45	17,638,120.45
Rate for 2024-2025 **	2.02*	6.80*	6.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28900
Form R0418**

Old Mission Peninsula School
2699 ISLAND VIEW RD
TRAVERSE CITY, MI 49686

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	180,941.00	378,120.00	378,120.00
2020-2021 Fixed Carry Forward	-29,875.69	0.00	-1,450.23
Total Indirect Costs	210,816.69	378,120.00	379,570.23
2020-2021 Direct Costs	1,738,381.00	1,541,202.00	1,541,202.00
2022-2023 Rate	12.13*	24.53*	24.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,611,676.95	1,439,115.32	1,439,115.32
Indirect costs based on rate ** multiplied by actual direct costs	195,496.41	215,867.30	354,454.10
2022-2023 Actual Indirect Costs	119,710.32	292,271.95	292,271.95
2020-2021 Fixed Carry Forward	-29,875.69	0.00	-1,450.23
Total Indirect Costs	149,586.01	292,271.95	293,722.18
Over/(Under) Recovery	45,910.40	0.00	60,731.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	119,710.32	292,271.95	292,271.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	45,910.40	0.00	60,731.92
Total Projected Indirect 2024-2025 (Numerator)	73,799.92	292,271.95	231,540.03
Direct Costs	1,611,676.95	1,439,115.32	1,439,115.32
Rate for 2024-2025 **	4.58*	20.31*	16.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28901
Form R0418**

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	175,961.17	175,961.17
2020-2021 Fixed Carry Forward	0.00	9,221.62	9,194.95
Total Indirect Costs	0.00	166,739.55	166,766.22
2020-2021 Direct Costs	1,771,114.75	1,595,153.58	1,595,153.58
2022-2023 Rate	0.00*	10.45*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,948,056.54	1,732,674.07	1,732,674.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	181,064.44	181,064.44
2022-2023 Actual Indirect Costs	70,932.76	286,315.23	286,315.23
2020-2021 Fixed Carry Forward	0.00	9,221.62	9,194.95
Total Indirect Costs	70,932.76	277,093.61	277,120.28
Over/(Under) Recovery	0.00	-96,029.17	-96,055.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	70,932.76	286,315.23	286,315.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-96,029.17	-96,055.84
Total Projected Indirect 2024-2025 (Numerator)	70,932.76	382,344.40	382,371.07
Direct Costs	1,948,056.54	1,732,674.07	1,732,674.07
Rate for 2024-2025 **	3.64*	22.07*	22.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28902
Form R0418**

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	216,164.09	788,736.59	788,736.59
2020-2021 Fixed Carry Forward	-162,413.90	0.00	-87,841.85
Total Indirect Costs	378,577.99	788,736.59	876,578.44
2020-2021 Direct Costs	6,218,279.25	5,645,706.75	5,645,706.75
2022-2023 Rate	6.09*	13.97*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,767,884.64	6,036,452.78	6,036,452.78
Indirect costs based on rate ** multiplied by actual direct costs	412,164.17	843,292.45	937,461.12
2022-2023 Actual Indirect Costs	264,566.38	995,998.24	995,998.24
2020-2021 Fixed Carry Forward	-162,413.90	0.00	-87,841.85
Total Indirect Costs	426,980.28	995,998.24	1,083,840.09
Over/(Under) Recovery	-14,816.11	-152,705.79	-146,378.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	264,566.38	995,998.24	995,998.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,816.11	-152,705.79	-146,378.97
Total Projected Indirect 2024-2025 (Numerator)	279,382.49	1,148,704.03	1,142,377.21
Direct Costs	6,767,884.64	6,036,452.78	6,036,452.78
Rate for 2024-2025 **	4.13*	19.03*	18.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 28904
Form R0418**

The Greenspire School
1026 RED DR
Traverse City, MI 49684

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	29,288.97	75,102.09	75,102.09
2020-2021 Fixed Carry Forward	-9,674.30	-1,869.06	-2,199.22
Total Indirect Costs	38,963.27	76,971.15	77,301.31
2020-2021 Direct Costs	1,134,673.21	1,088,860.09	1,088,860.09
2022-2023 Rate	3.43*	7.07*	7.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,577,367.03	2,473,771.94	2,473,771.94
Indirect costs based on rate ** multiplied by actual direct costs	88,403.69	174,895.68	175,637.81
2022-2023 Actual Indirect Costs	50,675.31	154,270.40	154,270.40
2020-2021 Fixed Carry Forward	-9,674.30	-1,869.06	-2,199.22
Total Indirect Costs	60,349.61	156,139.46	156,469.62
Over/(Under) Recovery	28,054.08	18,756.22	19,168.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	50,675.31	154,270.40	154,270.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,054.08	18,756.22	19,168.19
Total Projected Indirect 2024-2025 (Numerator)	22,621.23	135,514.18	135,102.21
Direct Costs	2,577,367.03	2,473,771.94	2,473,771.94
Rate for 2024-2025 **	0.88*	5.48*	5.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29000
Form R0418**

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,014,523.47	4,139,582.02	4,139,582.02
2020-2021 Fixed Carry Forward	-64,798.61	0.00	279,561.36
Total Indirect Costs	3,079,322.08	4,139,582.02	3,860,020.66
2020-2021 Direct Costs	22,013,089.70	20,888,031.15	20,888,031.15
2022-2023 Rate	13.99*	19.82*	18.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,843,920.89	31,778,794.54	31,778,794.54
Indirect costs based on rate ** multiplied by actual direct costs	4,594,864.53	4,766,819.18	5,872,721.23
2022-2023 Actual Indirect Costs	3,400,455.80	4,465,582.15	4,465,582.15
2020-2021 Fixed Carry Forward	-64,798.61	0.00	279,561.36
Total Indirect Costs	3,465,254.41	4,465,582.15	4,186,020.79
Over/(Under) Recovery	1,129,610.12	0.00	1,686,700.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,400,455.80	4,465,582.15	4,465,582.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,129,610.12	0.00	1,686,700.44
Total Projected Indirect 2024-2025 (Numerator)	2,270,845.68	4,465,582.15	2,778,881.71
Direct Costs	32,843,920.89	31,778,794.54	31,778,794.54
Rate for 2024-2025 **	6.91*	14.05*	8.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29010
Form R0418**

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	828,928.40	3,281,749.82	3,281,749.82
2020-2021 Fixed Carry Forward	-21,086.20	0.00	22,488.17
Total Indirect Costs	850,014.60	3,281,749.82	3,259,261.65
2020-2021 Direct Costs	22,972,829.66	20,520,008.24	20,520,008.24
2022-2023 Rate	3.70*	15.99*	15.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,320,662.35	23,425,051.19	23,425,051.19
Indirect costs based on rate ** multiplied by actual direct costs	973,864.51	3,513,757.68	3,719,898.13
2022-2023 Actual Indirect Costs	884,802.16	3,780,413.32	3,780,413.32
2020-2021 Fixed Carry Forward	-21,086.20	0.00	22,488.17
Total Indirect Costs	905,888.36	3,780,413.32	3,757,925.15
Over/(Under) Recovery	67,976.15	0.00	-38,027.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	884,802.16	3,780,413.32	3,780,413.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	67,976.15	0.00	-38,027.02
Total Projected Indirect 2024-2025 (Numerator)	816,826.01	3,780,413.32	3,818,440.34
Direct Costs	26,320,662.35	23,425,051.19	23,425,051.19
Rate for 2024-2025 **	3.10*	16.14*	16.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29020
Form R0418**

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	69,790.43	328,659.27	328,659.27
2020-2021 Fixed Carry Forward	-10,898.69	-707.51	-1,077.95
Total Indirect Costs	80,689.12	329,366.78	329,737.22
2020-2021 Direct Costs	2,760,407.80	2,501,538.96	2,501,538.96
2022-2023 Rate	2.92*	13.17*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,230,959.31	2,943,127.06	2,943,127.06
Indirect costs based on rate ** multiplied by actual direct costs	94,344.01	387,609.83	387,904.15
2022-2023 Actual Indirect Costs	93,853.76	381,686.01	381,686.01
2020-2021 Fixed Carry Forward	-10,898.69	-707.51	-1,077.95
Total Indirect Costs	104,752.45	382,393.52	382,763.96
Over/(Under) Recovery	-10,408.44	5,216.31	5,140.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	93,853.76	381,686.01	381,686.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,408.44	5,216.31	5,140.19
Total Projected Indirect 2024-2025 (Numerator)	104,262.20	376,469.70	376,545.82
Direct Costs	3,230,959.31	2,943,127.06	2,943,127.06
Rate for 2024-2025 **	3.23*	12.79*	12.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29040
Form R0418**

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	124,696.29	822,414.02	822,414.02
2020-2021 Fixed Carry Forward	-55,356.45	1,721.61	1,721.61
Total Indirect Costs	180,052.74	820,692.41	820,692.41
2020-2021 Direct Costs	7,461,015.91	6,763,298.18	6,763,298.18
2022-2023 Rate	2.41*	12.13*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,629,368.66	7,850,870.85	7,850,870.85
Indirect costs based on rate ** multiplied by actual direct costs	207,967.78	952,310.63	952,310.63
2022-2023 Actual Indirect Costs	116,651.22	895,149.03	895,149.03
2020-2021 Fixed Carry Forward	-55,356.45	1,721.61	1,721.61
Total Indirect Costs	172,007.67	893,427.42	893,427.42
Over/(Under) Recovery	35,960.11	58,883.21	58,883.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	116,651.22	895,149.03	895,149.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	35,960.11	58,883.21	58,883.21
Total Projected Indirect 2024-2025 (Numerator)	80,691.11	836,265.82	836,265.82
Direct Costs	8,629,368.66	7,850,870.85	7,850,870.85
Rate for 2024-2025 **	0.94*	10.65*	10.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29050
Form R0418**

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	171,511.05	819,633.48	819,633.48
2020-2021 Fixed Carry Forward	24,616.31	-12,932.94	-12,791.36
Total Indirect Costs	146,894.74	832,566.42	832,424.84
2020-2021 Direct Costs	7,069,978.16	6,421,855.73	6,421,855.73
2022-2023 Rate	2.08*	12.96*	12.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,912,071.52	7,174,280.70	7,174,280.70
Indirect costs based on rate ** multiplied by actual direct costs	164,571.09	929,786.78	929,786.78
2022-2023 Actual Indirect Costs	184,953.96	922,744.78	922,744.78
2020-2021 Fixed Carry Forward	24,616.31	-12,932.94	-12,791.36
Total Indirect Costs	160,337.65	935,677.72	935,536.14
Over/(Under) Recovery	4,233.44	-5,890.94	-5,749.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	184,953.96	922,744.78	922,744.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,233.44	-5,890.94	-5,749.36
Total Projected Indirect 2024-2025 (Numerator)	180,720.52	928,635.72	928,494.14
Direct Costs	7,912,071.52	7,174,280.70	7,174,280.70
Rate for 2024-2025 **	2.28*	12.94*	12.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29060
Form R0418**

Ithaca Public Schools
710 N UNION ST
ITHACA, MI 48847

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	524,428.46	1,487,297.30	1,487,297.30
2020-2021 Fixed Carry Forward	-37,808.45	0.00	63,513.80
Total Indirect Costs	562,236.91	1,487,297.30	1,423,783.50
2020-2021 Direct Costs	10,982,028.19	10,019,159.35	10,019,159.35
2022-2023 Rate	5.12*	14.84*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,461,286.29	12,192,805.36	12,192,805.36
Indirect costs based on rate ** multiplied by actual direct costs	689,217.86	1,809,412.32	1,732,597.64
2022-2023 Actual Indirect Costs	570,579.37	1,839,060.30	1,839,060.30
2020-2021 Fixed Carry Forward	-37,808.45	0.00	63,513.80
Total Indirect Costs	608,387.82	1,839,060.30	1,775,546.50
Over/(Under) Recovery	80,830.04	-29,647.98	-42,948.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	570,579.37	1,839,060.30	1,839,060.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	80,830.04	-29,647.98	-42,948.86
Total Projected Indirect 2024-2025 (Numerator)	489,749.33	1,868,708.28	1,882,009.16
Direct Costs	13,461,286.29	12,192,805.36	12,192,805.36
Rate for 2024-2025 **	3.64*	15.33*	15.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 29100
Form R0418**

St. Louis Public Schools
113 E SAGINAW ST
SAINT LOUIS, MI 48880

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	339,044.46	1,723,274.21	1,723,274.21
2020-2021 Fixed Carry Forward	-30,991.51	0.00	-207,676.71
Total Indirect Costs	370,035.97	1,723,274.21	1,930,950.92
2020-2021 Direct Costs	10,607,976.70	9,223,746.95	9,223,746.95
2022-2023 Rate	3.49*	18.68*	20.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,368,669.18	10,960,910.28	10,960,910.28
Indirect costs based on rate ** multiplied by actual direct costs	431,666.55	1,644,136.54	2,294,118.52
2022-2023 Actual Indirect Costs	273,173.48	1,680,932.38	1,680,932.38
2020-2021 Fixed Carry Forward	-30,991.51	0.00	-207,676.71
Total Indirect Costs	304,164.99	1,680,932.38	1,888,609.09
Over/(Under) Recovery	127,501.56	0.00	405,509.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	273,173.48	1,680,932.38	1,680,932.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	127,501.56	0.00	405,509.43
Total Projected Indirect 2024-2025 (Numerator)	145,671.92	1,680,932.38	1,275,422.95
Direct Costs	12,368,669.18	10,960,910.28	10,960,910.28
Rate for 2024-2025 **	1.18*	15.34*	11.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30000
Form R0418**

Hillsdale ISD
310 W BACON ST
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,514,560.97	2,064,663.38	2,064,663.38
2020-2021 Fixed Carry Forward	74,177.53	0.00	227,697.92
Total Indirect Costs	1,440,383.44	2,064,663.38	1,836,965.46
2020-2021 Direct Costs	11,094,542.59	10,544,440.18	10,544,440.18
2022-2023 Rate	12.98*	19.58*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,394,214.48	13,791,162.00	13,791,162.00
Indirect costs based on rate ** multiplied by actual direct costs	1,868,369.04	2,068,674.30	2,402,420.42
2022-2023 Actual Indirect Costs	1,921,853.22	2,524,905.70	2,524,905.70
2020-2021 Fixed Carry Forward	74,177.53	0.00	227,697.92
Total Indirect Costs	1,847,675.69	2,524,905.70	2,297,207.78
Over/(Under) Recovery	20,693.35	0.00	105,212.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,921,853.22	2,524,905.70	2,524,905.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,693.35	0.00	105,212.64
Total Projected Indirect 2024-2025 (Numerator)	1,901,159.87	2,524,905.70	2,419,693.06
Direct Costs	14,394,214.48	13,791,162.00	13,791,162.00
Rate for 2024-2025 **	13.21*	18.31*	17.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30010
Form R0418**

Camden-Frontier School
4971 W MONTGOMERY RD
CAMDEN, MI 49232

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	150,218.06	543,131.10	543,131.10
2020-2021 Fixed Carry Forward	-55,088.56	106,464.70	106,446.76
Total Indirect Costs	205,306.62	436,666.40	436,684.34
2020-2021 Direct Costs	5,660,288.07	5,267,375.03	5,267,375.03
2022-2023 Rate	3.63*	8.29*	8.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,681,672.90	6,070,230.37	6,070,230.37
Indirect costs based on rate ** multiplied by actual direct costs	242,544.73	503,222.10	503,222.10
2022-2023 Actual Indirect Costs	210,915.83	822,358.36	822,358.36
2020-2021 Fixed Carry Forward	-55,088.56	106,464.70	106,446.76
Total Indirect Costs	266,004.39	715,893.66	715,911.60
Over/(Under) Recovery	-23,459.66	-212,671.56	-212,689.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,915.83	822,358.36	822,358.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,459.66	-212,671.56	-212,689.50
Total Projected Indirect 2024-2025 (Numerator)	234,375.49	1,035,029.92	1,035,047.86
Direct Costs	6,681,672.90	6,070,230.37	6,070,230.37
Rate for 2024-2025 **	3.51*	17.05*	17.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30020
Form R0418**

Hillsdale Community Schools
30 S NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	389,038.63	1,644,825.30	1,644,825.30
2020-2021 Fixed Carry Forward	6,350.07	213,777.99	210,011.19
Total Indirect Costs	382,688.56	1,431,047.31	1,434,814.11
2020-2021 Direct Costs	14,512,586.20	13,256,799.53	13,256,799.53
2022-2023 Rate	2.64*	10.79*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,922,686.02	15,476,697.37	15,476,697.37
Indirect costs based on rate ** multiplied by actual direct costs	446,758.91	1,669,935.65	1,674,578.66
2022-2023 Actual Indirect Costs	467,905.09	1,913,893.74	1,913,893.74
2020-2021 Fixed Carry Forward	6,350.07	213,777.99	210,011.19
Total Indirect Costs	461,555.02	1,700,115.75	1,703,882.55
Over/(Under) Recovery	-14,796.11	-30,180.10	-29,303.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	467,905.09	1,913,893.74	1,913,893.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,796.11	-30,180.10	-29,303.89
Total Projected Indirect 2024-2025 (Numerator)	482,701.20	1,944,073.84	1,943,197.63
Direct Costs	16,922,686.02	15,476,697.37	15,476,697.37
Rate for 2024-2025 **	2.85*	12.56*	12.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30030
Form R0418**

Jonesville Community Schools
115 EAST ST
Jonesville, MI 49250

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	392,248.75	1,712,207.18	1,712,207.18
2020-2021 Fixed Carry Forward	-15,930.01	0.00	47,549.75
Total Indirect Costs	408,178.76	1,712,207.18	1,664,657.43
2020-2021 Direct Costs	14,373,390.67	13,053,432.24	13,053,432.24
2022-2023 Rate	2.84*	13.12*	12.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,237,479.14	13,912,462.21	13,912,462.21
Indirect costs based on rate ** multiplied by actual direct costs	432,744.41	1,825,315.04	1,773,838.93
2022-2023 Actual Indirect Costs	490,233.27	1,815,250.20	1,815,250.20
2020-2021 Fixed Carry Forward	-15,930.01	0.00	47,549.75
Total Indirect Costs	506,163.28	1,815,250.20	1,767,700.45
Over/(Under) Recovery	-73,418.87	10,064.84	6,138.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	490,233.27	1,815,250.20	1,815,250.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-73,418.87	10,064.84	6,138.48
Total Projected Indirect 2024-2025 (Numerator)	563,652.14	1,805,185.36	1,809,111.72
Direct Costs	15,237,479.14	13,912,462.21	13,912,462.21
Rate for 2024-2025 **	3.70*	12.98*	13.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30040
Form R0418**

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	178,051.39	451,931.98	451,931.98
2020-2021 Fixed Carry Forward	60,593.92	0.00	94,337.06
Total Indirect Costs	117,457.47	451,931.98	357,594.92
2020-2021 Direct Costs	3,493,842.75	3,219,962.16	3,219,962.16
2022-2023 Rate	3.36*	14.04*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,810,709.19	3,454,141.98	3,454,141.98
Indirect costs based on rate ** multiplied by actual direct costs	128,039.83	484,961.53	383,755.17
2022-2023 Actual Indirect Costs	177,207.02	533,774.23	533,774.23
2020-2021 Fixed Carry Forward	60,593.92	0.00	94,337.06
Total Indirect Costs	116,613.10	533,774.23	439,437.17
Over/(Under) Recovery	11,426.73	-48,812.70	-55,682.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	177,207.02	533,774.23	533,774.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,426.73	-48,812.70	-55,682.00
Total Projected Indirect 2024-2025 (Numerator)	165,780.29	582,586.93	589,456.23
Direct Costs	3,810,709.19	3,454,141.98	3,454,141.98
Rate for 2024-2025 **	4.35*	16.87*	17.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30050
Form R0418**

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	94,227.85	375,011.57	375,011.57
2020-2021 Fixed Carry Forward	-7,827.92	32,149.75	32,149.75
Total Indirect Costs	102,055.77	342,861.82	342,861.82
2020-2021 Direct Costs	3,685,125.41	3,404,341.69	3,404,341.69
2022-2023 Rate	2.77*	10.07*	10.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,710,058.77	4,358,730.32	4,358,730.32
Indirect costs based on rate ** multiplied by actual direct costs	130,468.63	438,924.14	438,924.14
2022-2023 Actual Indirect Costs	124,444.69	475,773.14	475,773.14
2020-2021 Fixed Carry Forward	-7,827.92	32,149.75	32,149.75
Total Indirect Costs	132,272.61	443,623.39	443,623.39
Over/(Under) Recovery	-1,803.98	-4,699.25	-4,699.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	124,444.69	475,773.14	475,773.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,803.98	-4,699.25	-4,699.25
Total Projected Indirect 2024-2025 (Numerator)	126,248.67	480,472.39	480,472.39
Direct Costs	4,710,058.77	4,358,730.32	4,358,730.32
Rate for 2024-2025 **	2.68*	11.02*	11.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30060
Form R0418**

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,095.49	568,749.70	568,749.70
2020-2021 Fixed Carry Forward	-79,274.07	-101,067.88	-100,863.91
Total Indirect Costs	297,369.56	669,817.58	669,613.61
2020-2021 Direct Costs	4,287,037.98	3,936,383.77	3,936,383.77
2022-2023 Rate	6.94*	17.02*	17.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,340,379.09	3,868,294.03	3,868,294.03
Indirect costs based on rate ** multiplied by actual direct costs	301,222.31	580,244.10	657,996.81
2022-2023 Actual Indirect Costs	175,288.49	647,373.55	647,373.55
2020-2021 Fixed Carry Forward	-79,274.07	-101,067.88	-100,863.91
Total Indirect Costs	254,562.56	748,441.43	748,237.46
Over/(Under) Recovery	46,659.75	0.00	-90,240.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,288.49	647,373.55	647,373.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,659.75	0.00	-90,240.65
Total Projected Indirect 2024-2025 (Numerator)	128,628.74	647,373.55	737,614.20
Direct Costs	4,340,379.09	3,868,294.03	3,868,294.03
Rate for 2024-2025 **	2.96*	16.74*	19.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30070
Form R0418**

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	163,966.05	877,541.80	877,541.80
2020-2021 Fixed Carry Forward	-29,341.93	-68,669.31	-68,817.96
Total Indirect Costs	193,307.98	946,211.11	946,359.76
2020-2021 Direct Costs	7,656,218.69	6,942,642.94	6,942,642.94
2022-2023 Rate	2.52*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,939,189.32	8,085,659.53	8,085,659.53
Indirect costs based on rate ** multiplied by actual direct costs	225,267.57	1,102,075.39	1,102,075.39
2022-2023 Actual Indirect Costs	183,442.35	1,036,972.14	1,036,972.14
2020-2021 Fixed Carry Forward	-29,341.93	-68,669.31	-68,817.96
Total Indirect Costs	212,784.28	1,105,641.45	1,105,790.10
Over/(Under) Recovery	12,483.29	-3,566.06	-3,714.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	183,442.35	1,036,972.14	1,036,972.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	12,483.29	-3,566.06	-3,714.71
Total Projected Indirect 2024-2025 (Numerator)	170,959.06	1,040,538.20	1,040,686.85
Direct Costs	8,939,189.32	8,085,659.53	8,085,659.53
Rate for 2024-2025 **	1.91*	12.87*	12.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30080
Form R0418**

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	68,591.84	269,631.31	269,631.31
2020-2021 Fixed Carry Forward	59,239.39	0.00	206,196.91
Total Indirect Costs	9,352.45	269,631.31	63,434.40
2020-2021 Direct Costs	2,802,952.38	2,601,912.91	2,601,912.91
2022-2023 Rate	0.33*	10.36*	2.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,898,728.22	3,586,594.06	3,586,594.06
Indirect costs based on rate ** multiplied by actual direct costs	12,865.80	371,571.14	87,512.90
2022-2023 Actual Indirect Costs	163,004.26	475,138.42	475,138.42
2020-2021 Fixed Carry Forward	59,239.39	0.00	206,196.91
Total Indirect Costs	103,764.87	475,138.42	268,941.51
Over/(Under) Recovery	-90,899.07	-103,567.28	-181,428.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	163,004.26	475,138.42	475,138.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-90,899.07	-103,567.28	-181,428.61
Total Projected Indirect 2024-2025 (Numerator)	253,903.33	578,705.70	656,567.03
Direct Costs	3,898,728.22	3,586,594.06	3,586,594.06
Rate for 2024-2025 **	6.51*	16.14*	18.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30901
Form R0418**

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	20,860.37	136,614.03	136,614.03
2020-2021 Fixed Carry Forward	-11,373.80	0.00	-44,241.79
Total Indirect Costs	32,234.17	136,614.03	180,855.82
2020-2021 Direct Costs	710,383.06	594,629.40	594,629.40
2022-2023 Rate	4.54*	22.97*	30.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	830,785.00	695,022.00	695,022.00
Indirect costs based on rate ** multiplied by actual direct costs	37,717.64	104,253.30	173,755.50
2022-2023 Actual Indirect Costs	22,457.00	158,220.00	158,220.00
2020-2021 Fixed Carry Forward	-11,373.80	0.00	-44,241.79
Total Indirect Costs	33,830.80	158,220.00	202,461.79
Over/(Under) Recovery	3,886.84	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	22,457.00	158,220.00	158,220.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,886.84	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	18,570.16	158,220.00	158,220.00
Direct Costs	830,785.00	695,022.00	695,022.00
Rate for 2024-2025 **	2.24*	22.76*	22.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 30902
Form R0418**

Will Carleton Charter School Academy
2001 W HALLETT RD
HILLSDALE, MI 49242

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,982.59	264,219.54	264,219.54
2020-2021 Fixed Carry Forward	22,186.69	0.00	61,729.77
Total Indirect Costs	14,795.90	264,219.54	202,489.77
2020-2021 Direct Costs	2,261,683.61	2,034,446.66	2,034,446.66
2022-2023 Rate	0.65*	12.99*	9.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,764,529.69	2,501,726.17	2,501,726.17
Indirect costs based on rate ** multiplied by actual direct costs	17,969.44	324,974.23	248,921.75
2022-2023 Actual Indirect Costs	57,675.30	320,478.82	320,478.82
2020-2021 Fixed Carry Forward	22,186.69	0.00	61,729.77
Total Indirect Costs	35,488.61	320,478.82	258,749.05
Over/(Under) Recovery	-17,519.17	4,495.41	-9,827.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	57,675.30	320,478.82	320,478.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,519.17	4,495.41	-9,827.30
Total Projected Indirect 2024-2025 (Numerator)	75,194.47	315,983.41	330,306.12
Direct Costs	2,764,529.69	2,501,726.17	2,501,726.17
Rate for 2024-2025 **	2.72*	12.63*	13.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31000
Form R0418**

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,840,608.24	3,237,109.13	3,237,109.13
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,840,608.24	3,237,109.13	3,237,109.13
2020-2021 Direct Costs	10,878,035.43	10,481,534.54	10,481,534.54
2022-2023 Rate	26.11*	30.88*	30.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,359,865.46	13,903,769.59	13,903,769.59
Indirect costs based on rate ** multiplied by actual direct costs	2,153,979.82	2,085,565.44	3,475,942.40
2022-2023 Actual Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,008,022.03	4,464,117.90	4,464,117.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	4,008,022.03	4,464,117.90	4,464,117.90
Direct Costs	14,359,865.46	13,903,769.59	13,903,769.59
Rate for 2024-2025 **	27.91*	32.11*	32.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31010
Form R0418**

Hancock Public Schools
501 CAMPUS DR
HANCOCK, MI 49930

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,149.26	960,942.88	960,942.88
2020-2021 Fixed Carry Forward	14,005.10	0.00	193,714.54
Total Indirect Costs	155,144.16	960,942.88	767,228.34
2020-2021 Direct Costs	7,133,901.61	6,342,107.99	6,342,107.99
2022-2023 Rate	2.17*	15.15*	12.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,342,781.23	7,423,134.34	7,423,134.34
Indirect costs based on rate ** multiplied by actual direct costs	181,038.35	1,113,470.15	898,199.26
2022-2023 Actual Indirect Costs	236,839.68	1,156,486.57	1,156,486.57
2020-2021 Fixed Carry Forward	14,005.10	0.00	193,714.54
Total Indirect Costs	222,834.58	1,156,486.57	962,772.03
Over/(Under) Recovery	-41,796.23	0.00	-64,572.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	236,839.68	1,156,486.57	1,156,486.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-41,796.23	0.00	-64,572.77
Total Projected Indirect 2024-2025 (Numerator)	278,635.91	1,156,486.57	1,221,059.34
Direct Costs	8,342,781.23	7,423,134.34	7,423,134.34
Rate for 2024-2025 **	3.34*	15.58*	16.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31020
Form R0418**

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	130,709.17	389,107.27	389,107.27
2020-2021 Fixed Carry Forward	-12,380.88	0.00	263,420.00
Total Indirect Costs	143,090.05	389,107.27	125,687.27
2020-2021 Direct Costs	4,616,718.73	4,358,320.63	4,358,320.63
2022-2023 Rate	3.10*	8.93*	2.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,115,676.76	5,700,009.93	5,700,009.93
Indirect costs based on rate ** multiplied by actual direct costs	189,585.98	509,010.89	164,160.29
2022-2023 Actual Indirect Costs	191,607.91	607,274.74	607,274.74
2020-2021 Fixed Carry Forward	-12,380.88	0.00	263,420.00
Total Indirect Costs	203,988.79	607,274.74	343,854.74
Over/(Under) Recovery	-14,402.81	-98,263.85	-179,694.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	191,607.91	607,274.74	607,274.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,402.81	-98,263.85	-179,694.45
Total Projected Indirect 2024-2025 (Numerator)	206,010.72	705,538.59	786,969.19
Direct Costs	6,115,676.76	5,700,009.93	5,700,009.93
Rate for 2024-2025 **	3.37*	12.38*	13.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31030
Form R0418**

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	430,555.14	1,768,148.73	1,768,148.73
2020-2021 Fixed Carry Forward	-21,221.09	0.00	441,707.46
Total Indirect Costs	451,776.23	1,768,148.73	1,326,441.27
2020-2021 Direct Costs	16,842,571.52	15,504,977.93	15,504,977.93
2022-2023 Rate	2.68*	11.40*	8.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,067,807.68	17,393,015.72	17,393,015.72
Indirect costs based on rate ** multiplied by actual direct costs	511,017.25	1,982,803.79	1,487,102.84
2022-2023 Actual Indirect Costs	511,274.92	2,186,066.88	2,186,066.88
2020-2021 Fixed Carry Forward	-21,221.09	0.00	441,707.46
Total Indirect Costs	532,496.01	2,186,066.88	1,744,359.42
Over/(Under) Recovery	-21,478.76	-203,263.09	-257,256.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	511,274.92	2,186,066.88	2,186,066.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-21,478.76	-203,263.09	-257,256.58
Total Projected Indirect 2024-2025 (Numerator)	532,753.68	2,389,329.97	2,443,323.46
Direct Costs	19,067,807.68	17,393,015.72	17,393,015.72
Rate for 2024-2025 **	2.79*	13.74*	14.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31050
Form R0418**

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	70,685.56	205,368.75	205,368.75
2020-2021 Fixed Carry Forward	5,221.71	44,122.26	44,111.72
Total Indirect Costs	65,463.85	161,246.49	161,257.03
2020-2021 Direct Costs	2,413,915.55	2,279,232.36	2,279,232.36
2022-2023 Rate	2.71*	7.07*	7.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,996,084.11	2,876,636.81	2,876,636.81
Indirect costs based on rate ** multiplied by actual direct costs	81,193.88	203,378.22	203,665.89
2022-2023 Actual Indirect Costs	78,966.34	198,413.64	198,413.64
2020-2021 Fixed Carry Forward	5,221.71	44,122.26	44,111.72
Total Indirect Costs	73,744.63	154,291.38	154,301.92
Over/(Under) Recovery	7,449.25	49,086.84	49,363.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	78,966.34	198,413.64	198,413.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,449.25	49,086.84	49,363.97
Total Projected Indirect 2024-2025 (Numerator)	71,517.09	149,326.80	149,049.67
Direct Costs	2,996,084.11	2,876,636.81	2,876,636.81
Rate for 2024-2025 **	2.39*	5.19*	5.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31070
Form R0418**

Elm River Township School District
3999 WINONA RD
TOIVOLA, MI 49965

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	56,423.00	56,423.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	56,423.00	56,423.00
2020-2021 Direct Costs	319,755.00	263,332.00	263,332.00
2022-2023 Rate	0.00*	21.43*	21.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	364,437.00	263,846.00	263,846.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	39,576.90	56,542.20
2022-2023 Actual Indirect Costs	0.00	100,591.00	100,591.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	100,591.00	100,591.00
Over/(Under) Recovery	0.00	0.00	-44,048.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	100,591.00	100,591.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-44,048.80
Total Projected Indirect 2024-2025 (Numerator)	0.00	100,591.00	144,639.80
Direct Costs	364,437.00	263,846.00	263,846.00
Rate for 2024-2025 **	0.00*	38.12*	54.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31100
Form R0418**

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,661.88	359,299.58	359,299.58
2020-2021 Fixed Carry Forward	-33,236.37	-22,605.13	-22,759.77
Total Indirect Costs	146,898.25	381,904.71	382,059.35
2020-2021 Direct Costs	3,144,651.32	2,899,013.62	2,899,013.62
2022-2023 Rate	4.67*	13.17*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,802,423.16	3,558,091.31	3,558,091.31
Indirect costs based on rate ** multiplied by actual direct costs	177,573.16	468,600.63	468,956.43
2022-2023 Actual Indirect Costs	127,201.91	371,533.76	371,533.76
2020-2021 Fixed Carry Forward	-33,236.37	-22,605.13	-22,759.77
Total Indirect Costs	160,438.28	394,138.89	394,293.53
Over/(Under) Recovery	17,134.88	74,461.74	74,662.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	127,201.91	371,533.76	371,533.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,134.88	74,461.74	74,662.90
Total Projected Indirect 2024-2025 (Numerator)	110,067.03	297,072.02	296,870.86
Direct Costs	3,802,423.16	3,558,091.31	3,558,091.31
Rate for 2024-2025 **	2.89*	8.35*	8.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31110
Form R0418**

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	327,815.21	1,276,316.11	1,276,316.11
2020-2021 Fixed Carry Forward	14,478.02	13,501.68	13,501.68
Total Indirect Costs	313,337.19	1,262,814.43	1,262,814.43
2020-2021 Direct Costs	13,489,145.45	12,540,644.55	12,540,644.55
2022-2023 Rate	2.32*	10.07*	10.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,714,138.38	15,454,594.57	15,454,594.57
Indirect costs based on rate ** multiplied by actual direct costs	387,768.01	1,556,277.67	1,556,277.67
2022-2023 Actual Indirect Costs	439,820.72	1,699,364.53	1,699,364.53
2020-2021 Fixed Carry Forward	14,478.02	13,501.68	13,501.68
Total Indirect Costs	425,342.70	1,685,862.85	1,685,862.85
Over/(Under) Recovery	-23,096.67	-129,585.18	-129,585.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	439,820.72	1,699,364.53	1,699,364.53
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,096.67	-129,585.18	-129,585.18
Total Projected Indirect 2024-2025 (Numerator)	462,917.39	1,828,949.71	1,828,949.71
Direct Costs	16,714,138.38	15,454,594.57	15,454,594.57
Rate for 2024-2025 **	2.77*	11.83*	11.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31130
Form R0418**

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	186,907.27	535,753.54	535,753.54
2020-2021 Fixed Carry Forward	-11,491.69	0.00	49,230.09
Total Indirect Costs	198,398.96	535,753.54	486,523.45
2020-2021 Direct Costs	4,131,207.22	3,782,360.95	3,782,360.95
2022-2023 Rate	4.80*	14.16*	12.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,401,899.47	4,860,387.54	4,860,387.54
Indirect costs based on rate ** multiplied by actual direct costs	259,291.17	688,230.88	625,045.84
2022-2023 Actual Indirect Costs	237,777.78	779,289.71	779,289.71
2020-2021 Fixed Carry Forward	-11,491.69	0.00	49,230.09
Total Indirect Costs	249,269.47	779,289.71	730,059.62
Over/(Under) Recovery	10,021.70	-91,058.83	-105,013.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	237,777.78	779,289.71	779,289.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,021.70	-91,058.83	-105,013.78
Total Projected Indirect 2024-2025 (Numerator)	227,756.08	870,348.54	884,303.49
Direct Costs	5,401,899.47	4,860,387.54	4,860,387.54
Rate for 2024-2025 **	4.22*	17.91*	18.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31140
Form R0418**

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	65,101.36	182,374.52	182,374.52
2020-2021 Fixed Carry Forward	-5,233.84	0.00	28,918.65
Total Indirect Costs	70,335.20	182,374.52	153,455.87
2020-2021 Direct Costs	1,609,341.94	1,492,068.78	1,492,068.78
2022-2023 Rate	4.37*	12.22*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,900,711.17	1,723,573.02	1,723,573.02
Indirect costs based on rate ** multiplied by actual direct costs	83,061.08	210,620.62	177,183.31
2022-2023 Actual Indirect Costs	78,283.35	255,421.50	255,421.50
2020-2021 Fixed Carry Forward	-5,233.84	0.00	28,918.65
Total Indirect Costs	83,517.19	255,421.50	226,502.85
Over/(Under) Recovery	-456.11	-44,800.88	-49,319.54

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	78,283.35	255,421.50	255,421.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-456.11	-44,800.88	-49,319.54
Total Projected Indirect 2024-2025 (Numerator)	78,739.46	300,222.38	304,741.04
Direct Costs	1,900,711.17	1,723,573.02	1,723,573.02
Rate for 2024-2025 **	4.14*	17.42*	17.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 31900
Form R0418

Copper Island Academy
52125 Industrial Dr. N.
Calumet, MI 49913

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,850,742.00	2,621,553.00	2,621,553.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	15,632.00	244,821.00	244,821.00
Total Indirect Costs	15,632.00	244,821.00	244,821.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	15,632.00	244,821.00	244,821.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	15,632.00	244,821.00	244,821.00
Direct Costs	2,850,742.00	2,621,553.00	2,621,553.00
Rate for 2024-2025 **	0.55*	9.34*	9.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32000
Form R0418**

Huron ISD
1299 S THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,572,838.29	2,225,949.78	2,225,949.78
2020-2021 Fixed Carry Forward	159,610.53	0.00	220,892.83
Total Indirect Costs	1,413,227.76	2,225,949.78	2,005,056.95
2020-2021 Direct Costs	14,113,634.65	13,460,523.16	13,460,523.16
2022-2023 Rate	10.01*	16.54*	14.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,264,573.55	16,522,890.54	16,522,890.54
Indirect costs based on rate ** multiplied by actual direct costs	1,728,183.81	2,478,433.58	2,461,910.69
2022-2023 Actual Indirect Costs	1,876,239.29	2,617,922.30	2,617,922.30
2020-2021 Fixed Carry Forward	159,610.53	0.00	220,892.83
Total Indirect Costs	1,716,628.76	2,617,922.30	2,397,029.47
Over/(Under) Recovery	11,555.05	0.00	285,774.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,876,239.29	2,617,922.30	2,617,922.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,555.05	0.00	285,774.05
Total Projected Indirect 2024-2025 (Numerator)	1,864,684.24	2,617,922.30	2,332,148.25
Direct Costs	17,264,573.55	16,522,890.54	16,522,890.54
Rate for 2024-2025 **	10.80*	15.84*	14.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32010
Form R0418**

Bad Axe Public Schools
200 N BARRIE RD STE 100
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	245,846.67	1,259,460.76	1,259,460.76
2020-2021 Fixed Carry Forward	35,462.75	-38,056.82	-38,561.83
Total Indirect Costs	210,383.92	1,297,517.58	1,298,022.59
2020-2021 Direct Costs	9,826,052.34	8,812,438.25	8,812,438.25
2022-2023 Rate	2.14*	14.72*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,616,231.59	10,420,885.99	10,420,885.99
Indirect costs based on rate ** multiplied by actual direct costs	248,587.36	1,533,954.42	1,534,996.51
2022-2023 Actual Indirect Costs	269,325.92	1,464,671.52	1,464,671.52
2020-2021 Fixed Carry Forward	35,462.75	-38,056.82	-38,561.83
Total Indirect Costs	233,863.17	1,502,728.34	1,503,233.35
Over/(Under) Recovery	14,724.19	31,226.08	31,763.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	269,325.92	1,464,671.52	1,464,671.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,724.19	31,226.08	31,763.16
Total Projected Indirect 2024-2025 (Numerator)	254,601.73	1,433,445.44	1,432,908.36
Direct Costs	11,616,231.59	10,420,885.99	10,420,885.99
Rate for 2024-2025 **	2.19*	13.76*	13.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32030
Form R0418**

Caseville Public Schools
6609 VINE ST
CASEVILLE, MI 48725

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,516.50	251,407.89	251,407.89
2020-2021 Fixed Carry Forward	881.00	30,058.01	30,182.27
Total Indirect Costs	4,635.50	221,349.88	221,225.62
2020-2021 Direct Costs	3,224,038.87	2,978,147.48	2,978,147.48
2022-2023 Rate	0.14*	7.43*	7.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,532,512.77	3,220,725.76	3,220,725.76
Indirect costs based on rate ** multiplied by actual direct costs	4,945.52	239,299.92	239,299.92
2022-2023 Actual Indirect Costs	34,316.01	346,103.02	346,103.02
2020-2021 Fixed Carry Forward	881.00	30,058.01	30,182.27
Total Indirect Costs	33,435.01	316,045.01	315,920.75
Over/(Under) Recovery	-27,608.49	-76,745.09	-76,620.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	34,316.01	346,103.02	346,103.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,608.49	-76,745.09	-76,620.83
Total Projected Indirect 2024-2025 (Numerator)	61,924.50	422,848.11	422,723.85
Direct Costs	3,532,512.77	3,220,725.76	3,220,725.76
Rate for 2024-2025 **	1.75*	13.13*	13.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32040
Form R0418**

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,079.60	23,118.29	23,118.29
2020-2021 Fixed Carry Forward	-591.38	0.00	595.91
Total Indirect Costs	8,670.98	23,118.29	22,522.38
2020-2021 Direct Costs	205,654.43	190,615.74	190,615.74
2022-2023 Rate	4.22*	12.13*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	257,105.65	230,240.95	230,240.95
Indirect costs based on rate ** multiplied by actual direct costs	10,849.86	27,928.23	27,214.48
2022-2023 Actual Indirect Costs	9,256.00	36,120.70	36,120.70
2020-2021 Fixed Carry Forward	-591.38	0.00	595.91
Total Indirect Costs	9,847.38	36,120.70	35,524.79
Over/(Under) Recovery	1,002.48	-8,192.47	-7,714.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,256.00	36,120.70	36,120.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,002.48	-8,192.47	-7,714.40
Total Projected Indirect 2024-2025 (Numerator)	8,253.52	44,313.17	43,835.10
Direct Costs	257,105.65	230,240.95	230,240.95
Rate for 2024-2025 **	3.21*	19.25*	19.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32050
Form R0418**

Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	500,486.98	1,250,959.17	1,250,959.17
2020-2021 Fixed Carry Forward	-70,987.00	-111,476.46	-111,789.49
Total Indirect Costs	571,473.98	1,362,435.63	1,362,748.66
2020-2021 Direct Costs	10,663,512.16	9,913,039.97	9,913,039.97
2022-2023 Rate	5.36*	13.74*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,299,454.79	12,212,999.56	12,212,999.56
Indirect costs based on rate ** multiplied by actual direct costs	712,850.78	1,678,066.14	1,679,287.44
2022-2023 Actual Indirect Costs	507,539.27	1,593,994.50	1,593,994.50
2020-2021 Fixed Carry Forward	-70,987.00	-111,476.46	-111,789.49
Total Indirect Costs	578,526.27	1,705,470.96	1,705,783.99
Over/(Under) Recovery	134,324.51	-27,404.82	-26,496.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	507,539.27	1,593,994.50	1,593,994.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	134,324.51	-27,404.82	-26,496.55
Total Projected Indirect 2024-2025 (Numerator)	373,214.76	1,621,399.32	1,620,491.05
Direct Costs	13,299,454.79	12,212,999.56	12,212,999.56
Rate for 2024-2025 **	2.81*	13.28*	13.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32060
Form R0418**

Harbor Beach Community Schools
402 S 5TH ST
HARBOR BEACH, MI 48441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	205,233.38	725,911.02	725,911.02
2020-2021 Fixed Carry Forward	8,922.34	0.00	252,000.05
Total Indirect Costs	196,311.04	725,911.02	473,910.97
2020-2021 Direct Costs	5,879,456.32	5,358,778.68	5,358,778.68
2022-2023 Rate	3.34*	13.55*	8.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,687,584.34	6,118,856.09	6,118,856.09
Indirect costs based on rate ** multiplied by actual direct costs	223,365.32	829,105.00	540,906.88
2022-2023 Actual Indirect Costs	252,004.57	820,732.82	820,732.82
2020-2021 Fixed Carry Forward	8,922.34	0.00	252,000.05
Total Indirect Costs	243,082.23	820,732.82	568,732.77
Over/(Under) Recovery	-19,716.91	8,372.18	-27,825.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	252,004.57	820,732.82	820,732.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,716.91	8,372.18	-27,825.89
Total Projected Indirect 2024-2025 (Numerator)	271,721.48	812,360.64	848,558.71
Direct Costs	6,687,584.34	6,118,856.09	6,118,856.09
Rate for 2024-2025 **	4.06*	13.28*	13.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32080
Form R0418**

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	163,598.06	617,658.01	617,658.01
2020-2021 Fixed Carry Forward	-26,764.75	-26,469.88	-26,406.44
Total Indirect Costs	190,362.81	644,127.89	644,064.45
2020-2021 Direct Costs	5,085,534.62	4,631,474.67	4,631,474.67
2022-2023 Rate	3.74*	13.91*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,124,137.74	5,616,517.29	5,616,517.29
Indirect costs based on rate ** multiplied by actual direct costs	229,042.75	781,257.56	781,257.56
2022-2023 Actual Indirect Costs	180,886.02	688,506.47	688,506.47
2020-2021 Fixed Carry Forward	-26,764.75	-26,469.88	-26,406.44
Total Indirect Costs	207,650.77	714,976.35	714,912.91
Over/(Under) Recovery	21,391.98	66,281.21	66,344.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	180,886.02	688,506.47	688,506.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,391.98	66,281.21	66,344.65
Total Projected Indirect 2024-2025 (Numerator)	159,494.04	622,225.26	622,161.82
Direct Costs	6,124,137.74	5,616,517.29	5,616,517.29
Rate for 2024-2025 **	2.60*	11.08*	11.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32090
Form R0418**

Owendale-Gagetown Area School District
7166 E MAIN ST
OWENDALE, MI 48754

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	50,137.79	187,045.05	187,045.05
2020-2021 Fixed Carry Forward	9,204.48	9,971.04	10,000.03
Total Indirect Costs	40,933.31	177,074.01	177,045.02
2020-2021 Direct Costs	1,826,260.14	1,689,352.88	1,689,352.88
2022-2023 Rate	2.24*	10.48*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,254,635.42	2,072,692.33	2,072,692.33
Indirect costs based on rate ** multiplied by actual direct costs	50,503.83	217,218.16	217,218.16
2022-2023 Actual Indirect Costs	84,921.83	266,864.92	266,864.92
2020-2021 Fixed Carry Forward	9,204.48	9,971.04	10,000.03
Total Indirect Costs	75,717.35	256,893.88	256,864.89
Over/(Under) Recovery	-25,213.52	-29,704.68	-29,646.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	84,921.83	266,864.92	266,864.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,213.52	-29,704.68	-29,646.70
Total Projected Indirect 2024-2025 (Numerator)	110,135.35	296,569.60	296,511.62
Direct Costs	2,254,635.42	2,072,692.33	2,072,692.33
Rate for 2024-2025 **	4.88*	14.31*	14.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32170
Form R0418**

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	244,382.11	695,289.42	695,289.42
2020-2021 Fixed Carry Forward	21,020.05	65,687.68	65,687.68
Total Indirect Costs	223,362.06	629,601.74	629,601.74
2020-2021 Direct Costs	7,443,908.92	6,993,001.61	6,993,001.61
2022-2023 Rate	3.00*	9.00*	9.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,672,305.81	8,013,597.69	8,013,597.69
Indirect costs based on rate ** multiplied by actual direct costs	260,169.17	721,223.79	721,223.79
2022-2023 Actual Indirect Costs	317,179.65	975,887.77	975,887.77
2020-2021 Fixed Carry Forward	21,020.05	65,687.68	65,687.68
Total Indirect Costs	296,159.60	910,200.09	910,200.09
Over/(Under) Recovery	-35,990.43	-188,976.30	-188,976.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	317,179.65	975,887.77	975,887.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,990.43	-188,976.30	-188,976.30
Total Projected Indirect 2024-2025 (Numerator)	353,170.08	1,164,864.07	1,164,864.07
Direct Costs	8,672,305.81	8,013,597.69	8,013,597.69
Rate for 2024-2025 **	4.07*	14.54*	14.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32260
Form R0418**

Colfax Township S/D #1F
1509 N VAN DYKE RD
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,036.58	30,281.06	30,281.06
2020-2021 Fixed Carry Forward	-1,630.97	0.00	857.23
Total Indirect Costs	9,667.55	30,281.06	29,423.83
2020-2021 Direct Costs	225,549.74	203,305.26	203,305.26
2022-2023 Rate	4.29*	14.89*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	268,031.22	248,205.79	248,205.79
Indirect costs based on rate ** multiplied by actual direct costs	11,498.54	36,957.84	35,915.38
2022-2023 Actual Indirect Costs	9,098.00	28,923.43	28,923.43
2020-2021 Fixed Carry Forward	-1,630.97	0.00	857.23
Total Indirect Costs	10,728.97	28,923.43	28,066.20
Over/(Under) Recovery	769.57	8,034.41	7,849.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,098.00	28,923.43	28,923.43
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	769.57	8,034.41	7,849.18
Total Projected Indirect 2024-2025 (Numerator)	8,328.43	20,889.02	21,074.25
Direct Costs	268,031.22	248,205.79	248,205.79
Rate for 2024-2025 **	3.11*	8.42*	8.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32610
Form R0418**

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,298.31	26,349.73	26,349.73
2020-2021 Fixed Carry Forward	-1,271.87	-3,891.99	-3,891.99
Total Indirect Costs	9,570.18	30,241.72	30,241.72
2020-2021 Direct Costs	394,743.54	376,692.12	376,692.12
2022-2023 Rate	2.42*	8.03*	8.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	467,797.57	417,119.32	417,119.32
Indirect costs based on rate ** multiplied by actual direct costs	11,320.70	33,494.68	33,494.68
2022-2023 Actual Indirect Costs	13,461.55	64,139.80	64,139.80
2020-2021 Fixed Carry Forward	-1,271.87	-3,891.99	-3,891.99
Total Indirect Costs	14,733.42	68,031.79	68,031.79
Over/(Under) Recovery	-3,412.72	-34,537.11	-34,537.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	13,461.55	64,139.80	64,139.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,412.72	-34,537.11	-34,537.11
Total Projected Indirect 2024-2025 (Numerator)	16,874.27	98,676.91	98,676.91
Direct Costs	467,797.57	417,119.32	417,119.32
Rate for 2024-2025 **	3.61*	23.66*	23.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32620
Form R0418**

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,004.96	26,669.26	26,669.26
2020-2021 Fixed Carry Forward	-936.02	618.23	622.16
Total Indirect Costs	9,940.98	26,051.03	26,047.10
2020-2021 Direct Costs	298,394.97	280,730.67	280,730.67
2022-2023 Rate	3.33*	9.28*	9.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	351,787.72	325,688.34	325,688.34
Indirect costs based on rate ** multiplied by actual direct costs	11,714.53	30,223.88	30,223.88
2022-2023 Actual Indirect Costs	9,629.50	35,728.88	35,728.88
2020-2021 Fixed Carry Forward	-936.02	618.23	622.16
Total Indirect Costs	10,565.52	35,110.65	35,106.72
Over/(Under) Recovery	1,149.01	-4,886.77	-4,882.84

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,629.50	35,728.88	35,728.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,149.01	-4,886.77	-4,882.84
Total Projected Indirect 2024-2025 (Numerator)	8,480.49	40,615.65	40,611.72
Direct Costs	351,787.72	325,688.34	325,688.34
Rate for 2024-2025 **	2.41*	12.47*	12.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 32650
Form R0418**

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,964.12	24,696.22	24,696.22
2020-2021 Fixed Carry Forward	-440.85	-2.32	-108.44
Total Indirect Costs	9,404.97	24,698.54	24,804.66
2020-2021 Direct Costs	246,472.94	230,740.84	230,740.84
2022-2023 Rate	3.82*	10.70*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	281,821.30	259,943.38	259,943.38
Indirect costs based on rate ** multiplied by actual direct costs	10,765.57	27,813.94	27,943.91
2022-2023 Actual Indirect Costs	14,206.82	36,084.74	36,084.74
2020-2021 Fixed Carry Forward	-440.85	-2.32	-108.44
Total Indirect Costs	14,647.67	36,087.06	36,193.18
Over/(Under) Recovery	-3,882.10	-8,275.44	-8,357.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	14,206.82	36,084.74	36,084.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,882.10	-8,275.44	-8,357.71
Total Projected Indirect 2024-2025 (Numerator)	18,088.92	44,360.18	44,442.45
Direct Costs	281,821.30	259,943.38	259,943.38
Rate for 2024-2025 **	6.42*	17.07*	17.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33000
Form R0418**

Ingham ISD
2630 W HOWELL RD
MASON, MI 48854

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	7,846,773.34	9,876,747.84	9,876,747.84
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,846,773.34	9,876,747.84	9,876,747.84
2020-2021 Direct Costs	39,835,510.48	37,805,535.98	37,805,535.98
2022-2023 Rate	19.70*	26.13*	26.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	72,748,192.49	70,624,950.97	70,624,950.97
Indirect costs based on rate ** multiplied by actual direct costs	10,912,228.87	10,593,742.65	17,656,237.74
2022-2023 Actual Indirect Costs	8,102,535.38	10,225,776.90	10,225,776.90
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,102,535.38	10,225,776.90	10,225,776.90
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	8,102,535.38	10,225,776.90	10,225,776.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	8,102,535.38	10,225,776.90	10,225,776.90
Direct Costs	72,748,192.49	70,624,950.97	70,624,950.97
Rate for 2024-2025 **	11.14*	14.48*	14.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33010
Form R0418**

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	927,983.83	3,841,681.05	3,841,681.05
2020-2021 Fixed Carry Forward	151,232.64	1,689,941.83	1,684,358.47
Total Indirect Costs	776,751.19	2,151,739.22	2,157,322.58
2020-2021 Direct Costs	41,033,081.82	37,939,800.28	37,939,800.28
2022-2023 Rate	1.89*	5.67*	5.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	51,499,316.55	47,293,234.53	47,293,234.53
Indirect costs based on rate ** multiplied by actual direct costs	973,337.08	2,681,526.40	2,690,985.04
2022-2023 Actual Indirect Costs	1,442,218.67	5,648,300.69	5,648,300.69
2020-2021 Fixed Carry Forward	151,232.64	1,689,941.83	1,684,358.47
Total Indirect Costs	1,290,986.03	3,958,358.86	3,963,942.22
Over/(Under) Recovery	-317,648.95	-1,276,832.46	-1,272,957.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,442,218.67	5,648,300.69	5,648,300.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-317,648.95	-1,276,832.46	-1,272,957.18
Total Projected Indirect 2024-2025 (Numerator)	1,759,867.62	6,925,133.15	6,921,257.87
Direct Costs	51,499,316.55	47,293,234.53	47,293,234.53
Rate for 2024-2025 **	3.42*	14.64*	14.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33020
Form R0418

Lansing Public School District
519 W KALAMAZOO ST
LANSING, MI 48933

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,623,456.00	18,647,109.23	18,647,109.23
2020-2021 Fixed Carry Forward	-281,771.74	0.00	3,292,933.91
Total Indirect Costs	6,905,227.74	18,647,109.23	15,354,175.32
2020-2021 Direct Costs	137,428,633.88	135,986,528.61	135,986,528.61
2022-2023 Rate	5.02*	13.71*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	180,651,019.43	171,278,820.68	171,278,820.68
Indirect costs based on rate ** multiplied by actual direct costs	9,068,681.18	23,482,326.32	19,337,378.85
2022-2023 Actual Indirect Costs	6,125,271.31	15,497,470.06	15,497,470.06
2020-2021 Fixed Carry Forward	-281,771.74	0.00	3,292,933.91
Total Indirect Costs	6,407,043.05	15,497,470.06	12,204,536.15
Over/(Under) Recovery	2,661,638.13	7,984,856.26	7,132,842.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	6,125,271.31	15,497,470.06	15,497,470.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,661,638.13	7,984,856.26	7,132,842.70
Total Projected Indirect 2024-2025 (Numerator)	3,463,633.18	7,512,613.80	8,364,627.36
Direct Costs	180,651,019.43	171,278,820.68	171,278,820.68
Rate for 2024-2025 **	1.92*	4.39*	4.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33040
Form R0418**

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	211,100.52	975,172.41	975,172.41
2020-2021 Fixed Carry Forward	-29,108.89	0.00	41,371.20
Total Indirect Costs	240,209.41	975,172.41	933,801.21
2020-2021 Direct Costs	7,675,476.71	6,911,404.82	6,911,404.82
2022-2023 Rate	3.13*	14.11*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,678,876.66	8,793,951.14	8,793,951.14
Indirect costs based on rate ** multiplied by actual direct costs	302,948.84	1,240,826.51	1,188,062.80
2022-2023 Actual Indirect Costs	259,421.40	1,144,346.92	1,144,346.92
2020-2021 Fixed Carry Forward	-29,108.89	0.00	41,371.20
Total Indirect Costs	288,530.29	1,144,346.92	1,102,975.72
Over/(Under) Recovery	14,418.55	96,479.59	85,087.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	259,421.40	1,144,346.92	1,144,346.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,418.55	96,479.59	85,087.08
Total Projected Indirect 2024-2025 (Numerator)	245,002.85	1,047,867.33	1,059,259.84
Direct Costs	9,678,876.66	8,793,951.14	8,793,951.14
Rate for 2024-2025 **	2.53*	11.92*	12.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33060
Form R0418**

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,157,237.16	4,578,971.81	4,578,971.81
2020-2021 Fixed Carry Forward	8,936.46	0.00	-219,559.65
Total Indirect Costs	1,148,300.70	4,578,971.81	4,798,531.46
2020-2021 Direct Costs	32,165,392.65	28,743,658.00	28,743,658.00
2022-2023 Rate	3.57*	15.93*	16.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,379,198.11	35,270,760.56	35,270,760.56
Indirect costs based on rate ** multiplied by actual direct costs	1,370,137.37	5,290,614.08	5,886,689.94
2022-2023 Actual Indirect Costs	957,841.41	4,066,278.96	4,066,278.96
2020-2021 Fixed Carry Forward	8,936.46	0.00	-219,559.65
Total Indirect Costs	948,904.95	4,066,278.96	4,285,838.61
Over/(Under) Recovery	421,232.42	0.00	1,600,851.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	957,841.41	4,066,278.96	4,066,278.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	421,232.42	0.00	1,600,851.33
Total Projected Indirect 2024-2025 (Numerator)	536,608.99	4,066,278.96	2,465,427.63
Direct Costs	38,379,198.11	35,270,760.56	35,270,760.56
Rate for 2024-2025 **	1.40*	11.53*	6.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33070
Form R0418**

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,870,792.21	6,294,801.19	6,294,801.19
2020-2021 Fixed Carry Forward	39,775.37	763,266.83	763,320.38
Total Indirect Costs	1,831,016.84	5,531,534.36	5,531,480.81
2020-2021 Direct Costs	61,007,742.65	56,628,314.79	56,628,314.79
2022-2023 Rate	3.00*	9.77*	9.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	71,613,830.77	66,369,459.81	66,369,459.81
Indirect costs based on rate ** multiplied by actual direct costs	2,148,414.92	6,484,296.22	6,484,296.22
2022-2023 Actual Indirect Costs	2,543,299.22	7,787,670.18	7,787,670.18
2020-2021 Fixed Carry Forward	39,775.37	763,266.83	763,320.38
Total Indirect Costs	2,503,523.85	7,024,403.35	7,024,349.80
Over/(Under) Recovery	-355,108.93	-540,107.13	-540,053.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,543,299.22	7,787,670.18	7,787,670.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-355,108.93	-540,107.13	-540,053.58
Total Projected Indirect 2024-2025 (Numerator)	2,898,408.15	8,327,777.31	8,327,723.76
Direct Costs	71,613,830.77	66,369,459.81	66,369,459.81
Rate for 2024-2025 **	4.05*	12.55*	12.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33100
Form R0418**

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	389,228.97	1,471,409.34	1,471,409.34
2020-2021 Fixed Carry Forward	-44,263.88	130,721.54	130,747.09
Total Indirect Costs	433,492.85	1,340,687.80	1,340,662.25
2020-2021 Direct Costs	14,286,558.43	13,204,378.06	13,204,378.06
2022-2023 Rate	3.03*	10.15*	10.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,977,625.09	12,833,629.68	12,833,629.68
Indirect costs based on rate ** multiplied by actual direct costs	423,522.04	1,302,613.41	1,302,613.41
2022-2023 Actual Indirect Costs	398,349.74	1,542,345.15	1,542,345.15
2020-2021 Fixed Carry Forward	-44,263.88	130,721.54	130,747.09
Total Indirect Costs	442,613.62	1,411,623.61	1,411,598.06
Over/(Under) Recovery	-19,091.58	-109,010.20	-108,984.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	398,349.74	1,542,345.15	1,542,345.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,091.58	-109,010.20	-108,984.65
Total Projected Indirect 2024-2025 (Numerator)	417,441.32	1,651,355.35	1,651,329.80
Direct Costs	13,977,625.09	12,833,629.68	12,833,629.68
Rate for 2024-2025 **	2.99*	12.87*	12.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33130
Form R0418**

Mason Public Schools (Ingham)
201 W ASH ST
MASON, MI 48854

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,027,586.76	3,987,993.41	3,987,993.41
2020-2021 Fixed Carry Forward	32,689.39	139,296.82	138,000.92
Total Indirect Costs	994,897.37	3,848,696.59	3,849,992.49
2020-2021 Direct Costs	34,792,238.78	31,670,486.93	31,670,486.93
2022-2023 Rate	2.86*	12.15*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	42,408,980.39	39,182,454.48	39,182,454.48
Indirect costs based on rate ** multiplied by actual direct costs	1,212,896.84	4,760,668.22	4,764,586.46
2022-2023 Actual Indirect Costs	1,481,978.65	4,708,504.56	4,708,504.56
2020-2021 Fixed Carry Forward	32,689.39	139,296.82	138,000.92
Total Indirect Costs	1,449,289.26	4,569,207.74	4,570,503.64
Over/(Under) Recovery	-236,392.42	191,460.48	194,082.82

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,481,978.65	4,708,504.56	4,708,504.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-236,392.42	191,460.48	194,082.82
Total Projected Indirect 2024-2025 (Numerator)	1,718,371.07	4,517,044.08	4,514,421.74
Direct Costs	42,408,980.39	39,182,454.48	39,182,454.48
Rate for 2024-2025 **	4.05*	11.53*	11.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33170
Form R0418**

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,700,128.45	5,716,595.56	5,716,595.56
2020-2021 Fixed Carry Forward	464,176.43	976,501.92	980,556.72
Total Indirect Costs	1,235,952.02	4,740,093.64	4,736,038.84
2020-2021 Direct Costs	51,506,394.33	48,000,073.99	48,000,073.99
2022-2023 Rate	2.40*	9.88*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	62,894,118.56	57,578,581.61	57,578,581.61
Indirect costs based on rate ** multiplied by actual direct costs	1,509,458.85	5,688,763.86	5,683,006.00
2022-2023 Actual Indirect Costs	2,575,409.05	7,890,946.00	7,890,946.00
2020-2021 Fixed Carry Forward	464,176.43	976,501.92	980,556.72
Total Indirect Costs	2,111,232.62	6,914,444.08	6,910,389.28
Over/(Under) Recovery	-601,773.77	-1,225,680.22	-1,227,383.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,575,409.05	7,890,946.00	7,890,946.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-601,773.77	-1,225,680.22	-1,227,383.28
Total Projected Indirect 2024-2025 (Numerator)	3,177,182.82	9,116,626.22	9,118,329.28
Direct Costs	62,894,118.56	57,578,581.61	57,578,581.61
Rate for 2024-2025 **	5.05*	15.83*	15.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33200
Form R0418**

Stockbridge Community Schools
100 Price Ave Ste A
STOCKBRIDGE, MI 49285

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	354,510.05	1,448,536.65	1,448,536.65
2020-2021 Fixed Carry Forward	49,755.53	76,275.16	76,169.01
Total Indirect Costs	304,754.52	1,372,261.49	1,372,367.64
2020-2021 Direct Costs	13,447,241.26	12,353,214.66	12,353,214.66
2022-2023 Rate	2.27*	11.11*	11.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,610,768.62	16,196,273.34	16,196,273.34
Indirect costs based on rate ** multiplied by actual direct costs	399,764.45	1,799,405.97	1,799,405.97
2022-2023 Actual Indirect Costs	410,039.59	1,824,534.87	1,824,534.87
2020-2021 Fixed Carry Forward	49,755.53	76,275.16	76,169.01
Total Indirect Costs	360,284.06	1,748,259.71	1,748,365.86
Over/(Under) Recovery	39,480.39	51,146.26	51,040.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	410,039.59	1,824,534.87	1,824,534.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	39,480.39	51,146.26	51,040.11
Total Projected Indirect 2024-2025 (Numerator)	370,559.20	1,773,388.61	1,773,494.76
Direct Costs	17,610,768.62	16,196,273.34	16,196,273.34
Rate for 2024-2025 **	2.10*	10.95*	10.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33215
Form R0418**

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,625,870.97	4,187,111.06	4,187,111.06
2020-2021 Fixed Carry Forward	-363,543.05	0.00	1,042,843.93
Total Indirect Costs	1,989,414.02	4,187,111.06	3,144,267.13
2020-2021 Direct Costs	34,441,800.17	31,880,560.08	31,880,560.08
2022-2023 Rate	5.78*	13.13*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	41,852,183.88	39,210,907.47	39,210,907.47
Indirect costs based on rate ** multiplied by actual direct costs	2,419,056.23	5,148,392.15	3,866,195.48
2022-2023 Actual Indirect Costs	1,847,072.83	4,488,349.24	4,488,349.24
2020-2021 Fixed Carry Forward	-363,543.05	0.00	1,042,843.93
Total Indirect Costs	2,210,615.88	4,488,349.24	3,445,505.31
Over/(Under) Recovery	208,440.35	660,042.91	420,690.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,847,072.83	4,488,349.24	4,488,349.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	208,440.35	660,042.91	420,690.17
Total Projected Indirect 2024-2025 (Numerator)	1,638,632.48	3,828,306.33	4,067,659.07
Direct Costs	41,852,183.88	39,210,907.47	39,210,907.47
Rate for 2024-2025 **	3.92*	9.76*	10.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33220
Form R0418**

Webberville Community Schools
309 E GRAND RIVER RD
WEBBERVILLE, MI 48892

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	191,324.43	801,602.12	801,602.12
2020-2021 Fixed Carry Forward	-23,141.38	0.00	1,332.41
Total Indirect Costs	214,465.81	801,602.12	800,269.71
2020-2021 Direct Costs	5,371,836.87	4,761,559.18	4,761,559.18
2022-2023 Rate	3.99*	16.83*	16.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,257,165.81	5,567,933.30	5,567,933.30
Indirect costs based on rate ** multiplied by actual direct costs	249,660.92	835,190.00	935,969.59
2022-2023 Actual Indirect Costs	225,621.18	914,853.69	914,853.69
2020-2021 Fixed Carry Forward	-23,141.38	0.00	1,332.41
Total Indirect Costs	248,762.56	914,853.69	913,521.28
Over/(Under) Recovery	898.36	0.00	22,448.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	225,621.18	914,853.69	914,853.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	898.36	0.00	22,448.31
Total Projected Indirect 2024-2025 (Numerator)	224,722.82	914,853.69	892,405.38
Direct Costs	6,257,165.81	5,567,933.30	5,567,933.30
Rate for 2024-2025 **	3.59*	16.43*	16.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33230
Form R0418**

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	310,703.35	1,918,863.79	1,918,863.79
2020-2021 Fixed Carry Forward	-18,911.21	299,801.95	299,811.28
Total Indirect Costs	329,614.56	1,619,061.84	1,619,052.51
2020-2021 Direct Costs	18,999,576.10	17,391,415.66	17,391,415.66
2022-2023 Rate	1.73*	9.31*	9.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,186,071.84	21,680,377.44	21,680,377.44
Indirect costs based on rate ** multiplied by actual direct costs	418,419.04	2,018,443.14	2,018,443.14
2022-2023 Actual Indirect Costs	491,999.93	2,997,694.33	2,997,694.33
2020-2021 Fixed Carry Forward	-18,911.21	299,801.95	299,811.28
Total Indirect Costs	510,911.14	2,697,892.38	2,697,883.05
Over/(Under) Recovery	-92,492.10	-679,449.24	-679,439.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	491,999.93	2,997,694.33	2,997,694.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-92,492.10	-679,449.24	-679,439.91
Total Projected Indirect 2024-2025 (Numerator)	584,492.03	3,677,143.57	3,677,134.24
Direct Costs	24,186,071.84	21,680,377.44	21,680,377.44
Rate for 2024-2025 **	2.42*	16.96*	16.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33901
Form R0418**

Cole Academy
1915 W MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	170,516.92	348,349.22	348,349.22
2020-2021 Fixed Carry Forward	29,471.03	0.00	38,141.11
Total Indirect Costs	141,045.89	348,349.22	310,208.11
2020-2021 Direct Costs	3,098,806.27	2,920,973.97	2,920,973.97
2022-2023 Rate	4.55*	11.93*	10.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,317,282.48	3,121,419.98	3,121,419.98
Indirect costs based on rate ** multiplied by actual direct costs	150,936.35	372,385.40	331,494.80
2022-2023 Actual Indirect Costs	252,861.09	448,723.59	448,723.59
2020-2021 Fixed Carry Forward	29,471.03	0.00	38,141.11
Total Indirect Costs	223,390.06	448,723.59	410,582.48
Over/(Under) Recovery	-72,453.71	-76,338.19	-40,946.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	252,861.09	448,723.59	448,723.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-72,453.71	-76,338.19	-40,946.57
Total Projected Indirect 2024-2025 (Numerator)	325,314.80	525,061.78	489,670.16
Direct Costs	3,317,282.48	3,121,419.98	3,121,419.98
Rate for 2024-2025 **	9.81*	16.82*	15.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33904
Form R0418**

Mid-Michigan Leadership Academy
730 W MAPLE ST
LANSING, MI 48906

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	136,603.00	548,483.00	548,483.00
2020-2021 Fixed Carry Forward	199,763.26	0.00	177,780.08
Total Indirect Costs	-63,160.26	548,483.00	370,702.92
2020-2021 Direct Costs	3,874,465.00	3,462,585.00	3,462,585.00
2022-2023 Rate	0.00*	15.84*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,265,986.00	3,708,299.00	3,708,299.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	556,244.85	397,158.82
2022-2023 Actual Indirect Costs	132,451.00	690,138.00	690,138.00
2020-2021 Fixed Carry Forward	199,763.26	0.00	177,780.08
Total Indirect Costs	-67,312.26	690,138.00	512,357.92
Over/(Under) Recovery	0.00	0.00	-115,199.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	132,451.00	690,138.00	690,138.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-115,199.10
Total Projected Indirect 2024-2025 (Numerator)	132,451.00	690,138.00	805,337.10
Direct Costs	4,265,986.00	3,708,299.00	3,708,299.00
Rate for 2024-2025 **	3.10*	18.61*	21.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33909
Form R0418**

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	442,976.00	1,799,432.00	1,799,432.00
2020-2021 Fixed Carry Forward	-160,931.29	0.00	0.00
Total Indirect Costs	603,907.29	1,799,432.00	1,799,432.00
2020-2021 Direct Costs	6,781,031.00	5,424,575.00	5,424,575.00
2022-2023 Rate	8.91*	33.17*	33.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,931,591.00	5,531,999.00	5,531,999.00
Indirect costs based on rate ** multiplied by actual direct costs	617,604.76	829,799.85	1,382,999.75
2022-2023 Actual Indirect Costs	242,794.00	1,642,386.00	1,642,386.00
2020-2021 Fixed Carry Forward	-160,931.29	0.00	0.00
Total Indirect Costs	403,725.29	1,642,386.00	1,642,386.00
Over/(Under) Recovery	213,879.47	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	242,794.00	1,642,386.00	1,642,386.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	213,879.47	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	28,914.53	1,642,386.00	1,642,386.00
Direct Costs	6,931,591.00	5,531,999.00	5,531,999.00
Rate for 2024-2025 **	0.42*	29.69*	29.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33910
Form R0418**

Holly Park Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	180,915.00	1,679,914.00	1,679,914.00
2020-2021 Fixed Carry Forward	52,093.14	0.00	0.00
Total Indirect Costs	128,821.86	1,679,914.00	1,679,914.00
2020-2021 Direct Costs	6,013,840.00	4,514,841.00	4,514,841.00
2022-2023 Rate	2.14*	37.21*	37.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,145,504.00	4,880,008.00	4,880,008.00
Indirect costs based on rate ** multiplied by actual direct costs	131,513.79	732,001.20	1,220,002.00
2022-2023 Actual Indirect Costs	181,270.00	1,446,766.00	1,446,766.00
2020-2021 Fixed Carry Forward	52,093.14	0.00	0.00
Total Indirect Costs	129,176.86	1,446,766.00	1,446,766.00
Over/(Under) Recovery	2,336.93	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	181,270.00	1,446,766.00	1,446,766.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,336.93	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	178,933.07	1,446,766.00	1,446,766.00
Direct Costs	6,145,504.00	4,880,008.00	4,880,008.00
Rate for 2024-2025 **	2.91*	29.65*	29.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33911
Form R0418**

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,776,667.61	2,044,866.16	2,044,866.16
2020-2021 Fixed Carry Forward	0.00	0.00	178,794.60
Total Indirect Costs	1,776,667.61	2,044,866.16	1,866,071.56
2020-2021 Direct Costs	13,007,096.14	12,738,897.59	12,738,897.59
2022-2023 Rate	13.66*	16.05*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,245,527.95	15,168,823.24	15,168,823.24
Indirect costs based on rate ** multiplied by actual direct costs	2,082,539.12	2,275,323.49	2,222,232.60
2022-2023 Actual Indirect Costs	1,751,958.00	1,828,662.71	1,828,662.71
2020-2021 Fixed Carry Forward	0.00	0.00	178,794.60
Total Indirect Costs	1,751,958.00	1,828,662.71	1,649,868.11
Over/(Under) Recovery	330,581.12	0.00	572,364.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,751,958.00	1,828,662.71	1,828,662.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	330,581.12	0.00	572,364.49
Total Projected Indirect 2024-2025 (Numerator)	1,421,376.88	1,828,662.71	1,256,298.22
Direct Costs	15,245,527.95	15,168,823.24	15,168,823.24
Rate for 2024-2025 **	9.32*	12.06*	8.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33914
Form R0418**

Great Lakes Learning Academy
2875 EYDE PKWY
EAST LANSING, MI 48823

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	704,504.56	966,801.34	966,801.34
2020-2021 Fixed Carry Forward	-58,220.27	-172,444.20	-172,444.20
Total Indirect Costs	762,724.83	1,139,245.54	1,139,245.54
2020-2021 Direct Costs	9,064,078.22	8,801,781.44	8,801,781.44
2022-2023 Rate	8.41*	12.94*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,049,533.35	11,822,850.98	11,822,850.98
Indirect costs based on rate ** multiplied by actual direct costs	1,013,365.75	1,529,876.92	1,529,876.92
2022-2023 Actual Indirect Costs	17,722.07	244,404.44	244,404.44
2020-2021 Fixed Carry Forward	-58,220.27	-172,444.20	-172,444.20
Total Indirect Costs	75,942.34	416,848.64	416,848.64
Over/(Under) Recovery	937,423.41	1,113,028.28	1,113,028.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	17,722.07	244,404.44	244,404.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	937,423.41	1,113,028.28	1,113,028.28
Total Projected Indirect 2024-2025 (Numerator)	-919,701.34	-868,623.84	-868,623.84
Direct Costs	12,049,533.35	11,822,850.98	11,822,850.98
Rate for 2024-2025 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 33915
Form R0418**

Blended Learning Academies Credit Recovery High
School
1754 E CLARK RD
LANSING, MI 48906

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	244,185.41	378,750.52	378,750.52
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	244,185.41	378,750.52	378,750.52
2020-2021 Direct Costs	854,158.74	719,593.63	719,593.63
2022-2023 Rate	28.59*	52.63*	52.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,257,317.63	1,202,159.03	1,202,159.03
Indirect costs based on rate ** multiplied by actual direct costs	188,597.64	180,323.85	300,539.76
2022-2023 Actual Indirect Costs	372,660.72	427,819.32	427,819.32
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	372,660.72	427,819.32	427,819.32
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	372,660.72	427,819.32	427,819.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	372,660.72	427,819.32	427,819.32
Direct Costs	1,257,317.63	1,202,159.03	1,202,159.03
Rate for 2024-2025 **	29.64*	35.59*	35.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34000
Form R0418**

Ionida ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,454,798.24	2,241,583.59	2,241,583.59
2020-2021 Fixed Carry Forward	93,985.04	-127,864.38	-127,864.38
Total Indirect Costs	1,360,813.20	2,369,447.97	2,369,447.97
2020-2021 Direct Costs	21,797,212.78	21,010,427.43	21,010,427.43
2022-2023 Rate	6.24*	11.28*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,476,556.07	23,470,982.65	23,470,982.65
Indirect costs based on rate ** multiplied by actual direct costs	1,527,337.10	2,647,526.84	2,647,526.84
2022-2023 Actual Indirect Costs	1,798,392.83	2,803,966.25	2,803,966.25
2020-2021 Fixed Carry Forward	93,985.04	-127,864.38	-127,864.38
Total Indirect Costs	1,704,407.79	2,931,830.63	2,931,830.63
Over/(Under) Recovery	-177,070.69	-284,303.79	-284,303.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,798,392.83	2,803,966.25	2,803,966.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-177,070.69	-284,303.79	-284,303.79
Total Projected Indirect 2024-2025 (Numerator)	1,975,463.52	3,088,270.04	3,088,270.04
Direct Costs	24,476,556.07	23,470,982.65	23,470,982.65
Rate for 2024-2025 **	8.07*	13.16*	13.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34010
Form R0418**

Ionia Public Schools
250 E TUTTLE RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,202,950.95	3,432,471.40	3,432,471.40
2020-2021 Fixed Carry Forward	-182,778.76	29,428.78	30,536.93
Total Indirect Costs	1,385,729.71	3,403,042.62	3,401,934.47
2020-2021 Direct Costs	28,935,136.58	26,705,616.13	26,705,616.13
2022-2023 Rate	4.79*	12.74*	12.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,198,798.23	29,399,616.74	29,399,616.74
Indirect costs based on rate ** multiplied by actual direct costs	1,542,322.44	3,745,511.17	3,745,511.17
2022-2023 Actual Indirect Costs	1,108,037.44	3,907,218.93	3,907,218.93
2020-2021 Fixed Carry Forward	-182,778.76	29,428.78	30,536.93
Total Indirect Costs	1,290,816.20	3,877,790.15	3,876,682.00
Over/(Under) Recovery	251,506.24	-132,278.98	-131,170.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,108,037.44	3,907,218.93	3,907,218.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	251,506.24	-132,278.98	-131,170.83
Total Projected Indirect 2024-2025 (Numerator)	856,531.20	4,039,497.91	4,038,389.76
Direct Costs	32,198,798.23	29,399,616.74	29,399,616.74
Rate for 2024-2025 **	2.66*	13.74*	13.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34080
Form R0418**

Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	695,713.39	2,202,603.04	2,202,603.04
2020-2021 Fixed Carry Forward	78,889.25	362,498.80	362,591.67
Total Indirect Costs	616,824.14	1,840,104.24	1,840,011.37
2020-2021 Direct Costs	19,177,771.93	17,670,882.28	17,670,882.28
2022-2023 Rate	3.22*	10.41*	10.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,652,160.41	22,646,434.66	22,646,434.66
Indirect costs based on rate ** multiplied by actual direct costs	793,799.57	2,357,493.85	2,357,493.85
2022-2023 Actual Indirect Costs	992,526.95	2,998,252.70	2,998,252.70
2020-2021 Fixed Carry Forward	78,889.25	362,498.80	362,591.67
Total Indirect Costs	913,637.70	2,635,753.90	2,635,661.03
Over/(Under) Recovery	-119,838.13	-278,260.05	-278,167.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	992,526.95	2,998,252.70	2,998,252.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-119,838.13	-278,260.05	-278,167.18
Total Projected Indirect 2024-2025 (Numerator)	1,112,365.08	3,276,512.75	3,276,419.88
Direct Costs	24,652,160.41	22,646,434.66	22,646,434.66
Rate for 2024-2025 **	4.51*	14.47*	14.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34090
Form R0418**

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	698,101.65	2,060,536.34	2,060,536.34
2020-2021 Fixed Carry Forward	-23,554.84	236,253.07	236,553.86
Total Indirect Costs	721,656.49	1,824,283.27	1,823,982.48
2020-2021 Direct Costs	17,903,343.05	16,540,908.36	16,540,908.36
2022-2023 Rate	4.03*	11.03*	11.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,230,333.36	18,632,917.28	18,632,917.28
Indirect costs based on rate ** multiplied by actual direct costs	815,282.43	2,055,210.78	2,055,210.78
2022-2023 Actual Indirect Costs	664,167.55	2,261,583.63	2,261,583.63
2020-2021 Fixed Carry Forward	-23,554.84	236,253.07	236,553.86
Total Indirect Costs	687,722.39	2,025,330.56	2,025,029.77
Over/(Under) Recovery	127,560.04	29,880.22	30,181.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	664,167.55	2,261,583.63	2,261,583.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	127,560.04	29,880.22	30,181.01
Total Projected Indirect 2024-2025 (Numerator)	536,607.51	2,231,703.41	2,231,402.62
Direct Costs	20,230,333.36	18,632,917.28	18,632,917.28
Rate for 2024-2025 **	2.65*	11.98*	11.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34110
Form R0418**

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	652,653.91	2,284,793.85	2,284,793.85
2020-2021 Fixed Carry Forward	125,323.55	223,801.81	226,287.98
Total Indirect Costs	527,330.36	2,060,992.04	2,058,505.87
2020-2021 Direct Costs	21,228,784.52	19,596,644.58	19,596,644.58
2022-2023 Rate	2.48*	10.52*	10.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,169,963.66	23,850,080.98	23,850,080.98
Indirect costs based on rate ** multiplied by actual direct costs	649,015.10	2,509,028.52	2,504,258.50
2022-2023 Actual Indirect Costs	871,513.85	3,191,396.53	3,191,396.53
2020-2021 Fixed Carry Forward	125,323.55	223,801.81	226,287.98
Total Indirect Costs	746,190.30	2,967,594.72	2,965,108.55
Over/(Under) Recovery	-97,175.20	-458,566.20	-460,850.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	871,513.85	3,191,396.53	3,191,396.53
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-97,175.20	-458,566.20	-460,850.05
Total Projected Indirect 2024-2025 (Numerator)	968,689.05	3,649,962.73	3,652,246.58
Direct Costs	26,169,963.66	23,850,080.98	23,850,080.98
Rate for 2024-2025 **	3.70*	15.30*	15.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34120
Form R0418**

Saranac Community Schools
225 PLEASANT ST
SARANAC, MI 48881

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	327,731.39	1,023,556.34	1,023,556.34
2020-2021 Fixed Carry Forward	39,391.88	135,467.16	113,967.98
Total Indirect Costs	288,339.51	888,089.18	909,588.36
2020-2021 Direct Costs	9,028,129.03	8,332,304.08	8,332,304.08
2022-2023 Rate	3.19*	10.66*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,724,037.28	9,914,451.85	9,914,451.85
Indirect costs based on rate ** multiplied by actual direct costs	342,096.79	1,056,880.57	1,082,658.14
2022-2023 Actual Indirect Costs	362,763.29	1,172,348.72	1,172,348.72
2020-2021 Fixed Carry Forward	39,391.88	135,467.16	113,967.98
Total Indirect Costs	323,371.41	1,036,881.56	1,058,380.74
Over/(Under) Recovery	18,725.38	19,999.01	24,277.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	362,763.29	1,172,348.72	1,172,348.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	18,725.38	19,999.01	24,277.40
Total Projected Indirect 2024-2025 (Numerator)	344,037.91	1,152,349.71	1,148,071.32
Direct Costs	10,724,037.28	9,914,451.85	9,914,451.85
Rate for 2024-2025 **	3.21*	11.62*	11.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34140
Form R0418**

Berlin Township S/D #3
6679 S STATE RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,879.35	20,159.11	20,159.11
2020-2021 Fixed Carry Forward	-1,685.56	0.00	3,840.05
Total Indirect Costs	10,564.91	20,159.11	16,319.06
2020-2021 Direct Costs	162,934.97	151,655.21	151,655.21
2022-2023 Rate	6.48*	13.29*	10.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	158,562.27	139,159.69	139,159.69
Indirect costs based on rate ** multiplied by actual direct costs	10,274.84	18,494.32	14,973.58
2022-2023 Actual Indirect Costs	9,547.76	28,950.34	28,950.34
2020-2021 Fixed Carry Forward	-1,685.56	0.00	3,840.05
Total Indirect Costs	11,233.32	28,950.34	25,110.29
Over/(Under) Recovery	-958.48	-10,456.02	-10,136.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,547.76	28,950.34	28,950.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-958.48	-10,456.02	-10,136.71
Total Projected Indirect 2024-2025 (Numerator)	10,506.24	39,406.36	39,087.05
Direct Costs	158,562.27	139,159.69	139,159.69
Rate for 2024-2025 **	6.63*	28.32*	28.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34340
Form R0418**

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,637.24	20,154.49	20,154.49
2020-2021 Fixed Carry Forward	-3,257.09	-794.24	-794.24
Total Indirect Costs	12,894.33	20,948.73	20,948.73
2020-2021 Direct Costs	193,883.13	183,365.88	183,365.88
2022-2023 Rate	6.65*	11.42*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	191,853.67	168,865.67	168,865.67
Indirect costs based on rate ** multiplied by actual direct costs	12,758.27	19,284.46	19,284.46
2022-2023 Actual Indirect Costs	9,828.32	32,816.32	32,816.32
2020-2021 Fixed Carry Forward	-3,257.09	-794.24	-794.24
Total Indirect Costs	13,085.41	33,610.56	33,610.56
Over/(Under) Recovery	-327.14	-14,326.10	-14,326.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,828.32	32,816.32	32,816.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-327.14	-14,326.10	-14,326.10
Total Projected Indirect 2024-2025 (Numerator)	10,155.46	47,142.42	47,142.42
Direct Costs	191,853.67	168,865.67	168,865.67
Rate for 2024-2025 **	5.29*	27.92*	27.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 34360
Form R0418**

Ionia Township S/D #2
2120 N STATE RD
IONIA, MI 48846

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,847.98	23,071.79	23,071.79
2020-2021 Fixed Carry Forward	3,709.98	0.00	16,003.41
Total Indirect Costs	5,138.00	23,071.79	7,068.38
2020-2021 Direct Costs	210,177.18	195,953.37	195,953.37
2022-2023 Rate	2.44*	11.77*	3.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	247,117.62	204,734.71	204,734.71
Indirect costs based on rate ** multiplied by actual direct costs	6,029.67	24,097.28	7,390.92
2022-2023 Actual Indirect Costs	9,450.42	51,833.33	51,833.33
2020-2021 Fixed Carry Forward	3,709.98	0.00	16,003.41
Total Indirect Costs	5,740.44	51,833.33	35,829.92
Over/(Under) Recovery	289.23	-27,736.05	-28,439.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,450.42	51,833.33	51,833.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	289.23	-27,736.05	-28,439.00
Total Projected Indirect 2024-2025 (Numerator)	9,161.19	79,569.38	80,272.33
Direct Costs	247,117.62	204,734.71	204,734.71
Rate for 2024-2025 **	3.71*	38.86*	39.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35000
Form R0418**

Iosco RESA
27 N REMPERT RD
TAWAS CITY, MI 48763

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	295,669.76	615,803.58	615,803.58
2020-2021 Fixed Carry Forward	44,245.07	-44,083.60	-44,083.60
Total Indirect Costs	251,424.69	659,887.18	659,887.18
2020-2021 Direct Costs	8,440,100.76	8,119,966.94	8,119,966.94
2022-2023 Rate	2.98*	8.13*	8.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,858,288.52	9,472,924.90	9,472,924.90
Indirect costs based on rate ** multiplied by actual direct costs	293,777.00	770,148.79	770,148.79
2022-2023 Actual Indirect Costs	365,327.97	750,691.59	750,691.59
2020-2021 Fixed Carry Forward	44,245.07	-44,083.60	-44,083.60
Total Indirect Costs	321,082.90	794,775.19	794,775.19
Over/(Under) Recovery	-27,305.90	-24,626.40	-24,626.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	365,327.97	750,691.59	750,691.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,305.90	-24,626.40	-24,626.40
Total Projected Indirect 2024-2025 (Numerator)	392,633.87	775,317.99	775,317.99
Direct Costs	9,858,288.52	9,472,924.90	9,472,924.90
Rate for 2024-2025 **	3.98*	8.18*	8.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35010
Form R0418**

Oscoda Area Schools
P.O. Box 694
Oscoda, MI 48750

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	416,000.34	1,536,300.53	1,536,300.53
2020-2021 Fixed Carry Forward	5,868.99	17,964.67	14,857.41
Total Indirect Costs	410,131.35	1,518,335.86	1,521,443.12
2020-2021 Direct Costs	12,633,375.77	11,513,075.58	11,513,075.58
2022-2023 Rate	3.25*	13.19*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,898,339.19	14,443,961.01	14,443,961.01
Indirect costs based on rate ** multiplied by actual direct costs	516,696.02	1,905,158.46	1,908,047.25
2022-2023 Actual Indirect Costs	470,222.21	1,924,600.39	1,924,600.39
2020-2021 Fixed Carry Forward	5,868.99	17,964.67	14,857.41
Total Indirect Costs	464,353.22	1,906,635.72	1,909,742.98
Over/(Under) Recovery	52,342.80	-1,477.26	-1,695.73

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	470,222.21	1,924,600.39	1,924,600.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	52,342.80	-1,477.26	-1,695.73
Total Projected Indirect 2024-2025 (Numerator)	417,879.41	1,926,077.65	1,926,296.12
Direct Costs	15,898,339.19	14,443,961.01	14,443,961.01
Rate for 2024-2025 **	2.63*	13.33*	13.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35020
Form R0418**

Hale Area Schools
200 W MAIN ST
HALE, MI 48739

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	294,621.91	640,119.81	640,119.81
2020-2021 Fixed Carry Forward	102,870.45	0.00	0.00
Total Indirect Costs	191,751.46	640,119.81	640,119.81
2020-2021 Direct Costs	3,950,860.00	3,605,362.10	3,605,362.10
2022-2023 Rate	4.85*	17.75*	17.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,776,877.51	4,319,809.47	4,319,809.47
Indirect costs based on rate ** multiplied by actual direct costs	231,678.56	647,971.42	766,766.18
2022-2023 Actual Indirect Costs	352,961.32	810,029.36	810,029.36
2020-2021 Fixed Carry Forward	102,870.45	0.00	0.00
Total Indirect Costs	250,090.87	810,029.36	810,029.36
Over/(Under) Recovery	-18,412.31	0.00	-43,263.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	352,961.32	810,029.36	810,029.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,412.31	0.00	-43,263.18
Total Projected Indirect 2024-2025 (Numerator)	371,373.63	810,029.36	853,292.54
Direct Costs	4,776,877.51	4,319,809.47	4,319,809.47
Rate for 2024-2025 **	7.77*	18.75*	19.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35030
Form R0418**

Tawas Area Schools
245 W M 55
TAWAS CITY, MI 48763

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	609,814.84	1,625,925.04	1,625,925.04
2020-2021 Fixed Carry Forward	5,187.63	0.00	105,099.63
Total Indirect Costs	604,627.21	1,625,925.04	1,520,825.41
2020-2021 Direct Costs	11,528,113.97	10,512,003.77	10,512,003.77
2022-2023 Rate	5.24*	15.47*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,318,176.40	12,136,703.58	12,136,703.58
Indirect costs based on rate ** multiplied by actual direct costs	697,872.44	1,820,505.54	1,756,181.01
2022-2023 Actual Indirect Costs	632,489.77	1,813,962.59	1,813,962.59
2020-2021 Fixed Carry Forward	5,187.63	0.00	105,099.63
Total Indirect Costs	627,302.14	1,813,962.59	1,708,862.96
Over/(Under) Recovery	70,570.30	0.00	47,318.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	632,489.77	1,813,962.59	1,813,962.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	70,570.30	0.00	47,318.05
Total Projected Indirect 2024-2025 (Numerator)	561,919.47	1,813,962.59	1,766,644.54
Direct Costs	13,318,176.40	12,136,703.58	12,136,703.58
Rate for 2024-2025 **	4.22*	14.95*	14.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35040
Form R0418**

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	510,473.68	1,184,039.00	1,184,039.00
2020-2021 Fixed Carry Forward	-339,864.66	-313,203.17	-313,156.31
Total Indirect Costs	850,338.34	1,497,242.17	1,497,195.31
2020-2021 Direct Costs	7,918,656.07	7,245,090.75	7,245,090.75
2022-2023 Rate	10.74*	20.67*	20.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,655,780.03	8,610,285.60	8,610,285.60
Indirect costs based on rate ** multiplied by actual direct costs	1,037,030.78	1,291,542.84	1,778,885.00
2022-2023 Actual Indirect Costs	426,374.32	1,471,868.75	1,471,868.75
2020-2021 Fixed Carry Forward	-339,864.66	-313,203.17	-313,156.31
Total Indirect Costs	766,238.98	1,785,071.92	1,785,025.06
Over/(Under) Recovery	270,791.80	0.00	-6,140.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	426,374.32	1,471,868.75	1,471,868.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	270,791.80	0.00	-6,140.06
Total Projected Indirect 2024-2025 (Numerator)	155,582.52	1,471,868.75	1,478,008.81
Direct Costs	9,655,780.03	8,610,285.60	8,610,285.60
Rate for 2024-2025 **	1.61*	17.09*	17.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 35902
Form R0418**

Alternative Educational Academy of Iosco County
40 W M 55
TAWAS CITY, MI 48763

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,805.00	79,030.00	79,030.00
2020-2021 Fixed Carry Forward	-4,027.64	-38,188.99	-35,679.29
Total Indirect Costs	13,832.64	117,218.99	114,709.29
2020-2021 Direct Costs	1,157,144.00	1,087,919.00	1,087,919.00
2022-2023 Rate	1.20*	10.77*	10.54**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,510,517.20	1,415,122.92	1,415,122.92
Indirect costs based on rate ** multiplied by actual direct costs	18,126.21	152,408.74	149,153.96
2022-2023 Actual Indirect Costs	7,228.26	102,622.54	102,622.54
2020-2021 Fixed Carry Forward	-4,027.64	-38,188.99	-35,679.29
Total Indirect Costs	11,255.90	140,811.53	138,301.83
Over/(Under) Recovery	6,870.31	11,597.21	10,852.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,228.26	102,622.54	102,622.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,870.31	11,597.21	10,852.13
Total Projected Indirect 2024-2025 (Numerator)	357.95	91,025.33	91,770.41
Direct Costs	1,510,517.20	1,415,122.92	1,415,122.92
Rate for 2024-2025 **	0.02*	6.43*	6.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 36015
Form R0418**

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	110,764.38	507,296.85	507,296.85
2020-2021 Fixed Carry Forward	41,969.04	102,248.31	102,270.97
Total Indirect Costs	68,795.34	405,048.54	405,025.88
2020-2021 Direct Costs	4,791,686.71	4,395,154.24	4,395,154.24
2022-2023 Rate	1.44*	9.22*	9.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,107,678.05	5,622,850.95	5,622,850.95
Indirect costs based on rate ** multiplied by actual direct costs	87,950.56	518,426.86	518,426.86
2022-2023 Actual Indirect Costs	124,472.34	609,299.44	609,299.44
2020-2021 Fixed Carry Forward	41,969.04	102,248.31	102,270.97
Total Indirect Costs	82,503.30	507,051.13	507,028.47
Over/(Under) Recovery	5,447.26	11,375.73	11,398.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	124,472.34	609,299.44	609,299.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,447.26	11,375.73	11,398.39
Total Projected Indirect 2024-2025 (Numerator)	119,025.08	597,923.71	597,901.05
Direct Costs	6,107,678.05	5,622,850.95	5,622,850.95
Rate for 2024-2025 **	1.95*	10.63*	10.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 36025
Form R0418**

West Iron County Public Schools
601 NICK BAUMGARTNER WAY
IRON RIVER, MI 49935

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	478,140.49	1,385,757.34	1,385,757.34
2020-2021 Fixed Carry Forward	138,010.39	0.00	196,345.00
Total Indirect Costs	340,130.10	1,385,757.34	1,189,412.34
2020-2021 Direct Costs	10,660,560.57	9,752,943.72	9,752,943.72
2022-2023 Rate	3.19*	14.21*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,472,982.91	9,251,831.69	9,251,831.69
Indirect costs based on rate ** multiplied by actual direct costs	334,088.15	1,314,685.28	1,128,723.47
2022-2023 Actual Indirect Costs	504,180.43	1,725,331.65	1,725,331.65
2020-2021 Fixed Carry Forward	138,010.39	0.00	196,345.00
Total Indirect Costs	366,170.04	1,725,331.65	1,528,986.65
Over/(Under) Recovery	-32,081.89	-410,646.37	-400,263.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	504,180.43	1,725,331.65	1,725,331.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-32,081.89	-410,646.37	-400,263.18
Total Projected Indirect 2024-2025 (Numerator)	536,262.32	2,135,978.02	2,125,594.83
Direct Costs	10,472,982.91	9,251,831.69	9,251,831.69
Rate for 2024-2025 **	5.12*	23.09*	22.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37010
Form R0418**

Mt. Pleasant City School District
720 N KINNEY AVE
MOUNT PLEASANT, MI 48858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,376,201.06	4,350,759.26	4,350,759.26
2020-2021 Fixed Carry Forward	-37,175.46	-24,353.57	-23,677.40
Total Indirect Costs	1,413,376.52	4,375,112.83	4,374,436.66
2020-2021 Direct Costs	43,140,195.77	39,968,038.56	39,968,038.56
2022-2023 Rate	3.28*	10.95*	10.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	48,365,275.73	44,840,198.53	44,840,198.53
Indirect costs based on rate ** multiplied by actual direct costs	1,586,381.04	4,910,001.74	4,905,517.72
2022-2023 Actual Indirect Costs	1,735,095.40	5,260,172.60	5,260,172.60
2020-2021 Fixed Carry Forward	-37,175.46	-24,353.57	-23,677.40
Total Indirect Costs	1,772,270.86	5,284,526.17	5,283,850.00
Over/(Under) Recovery	-185,889.82	-374,524.43	-378,332.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,735,095.40	5,260,172.60	5,260,172.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-185,889.82	-374,524.43	-378,332.28
Total Projected Indirect 2024-2025 (Numerator)	1,920,985.22	5,634,697.03	5,638,504.88
Direct Costs	48,365,275.73	44,840,198.53	44,840,198.53
Rate for 2024-2025 **	3.97*	12.57*	12.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37040
Form R0418**

Beal City Public Schools
3180 W BEAL CITY RD
MT PLEASANT, MI 48858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	258,825.51	761,867.62	761,867.62
2020-2021 Fixed Carry Forward	21,912.87	36,220.73	35,858.98
Total Indirect Costs	236,912.64	725,646.89	726,008.64
2020-2021 Direct Costs	6,944,488.44	6,441,446.33	6,441,446.33
2022-2023 Rate	3.41*	11.27*	11.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,982,570.53	7,354,420.27	7,354,420.27
Indirect costs based on rate ** multiplied by actual direct costs	272,205.66	828,843.16	828,843.16
2022-2023 Actual Indirect Costs	307,122.79	935,273.05	935,273.05
2020-2021 Fixed Carry Forward	21,912.87	36,220.73	35,858.98
Total Indirect Costs	285,209.92	899,052.32	899,414.07
Over/(Under) Recovery	-13,004.26	-70,209.16	-70,570.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	307,122.79	935,273.05	935,273.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-13,004.26	-70,209.16	-70,570.91
Total Projected Indirect 2024-2025 (Numerator)	320,127.05	1,005,482.21	1,005,843.96
Direct Costs	7,982,570.53	7,354,420.27	7,354,420.27
Rate for 2024-2025 **	4.01*	13.67*	13.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37060
Form R0418**

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	544,883.89	2,375,457.57	2,375,457.57
2020-2021 Fixed Carry Forward	12,292.35	0.00	124,993.95
Total Indirect Costs	532,591.54	2,375,457.57	2,250,463.62
2020-2021 Direct Costs	17,422,832.60	15,592,258.92	15,592,258.92
2022-2023 Rate	3.06*	15.23*	14.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,784,798.89	19,725,274.21	19,725,274.21
Indirect costs based on rate ** multiplied by actual direct costs	666,614.85	2,958,791.13	2,846,357.07
2022-2023 Actual Indirect Costs	724,841.69	2,784,366.37	2,784,366.37
2020-2021 Fixed Carry Forward	12,292.35	0.00	124,993.95
Total Indirect Costs	712,549.34	2,784,366.37	2,659,372.42
Over/(Under) Recovery	-45,934.49	0.00	186,984.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	724,841.69	2,784,366.37	2,784,366.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-45,934.49	0.00	186,984.65
Total Projected Indirect 2024-2025 (Numerator)	770,776.18	2,784,366.37	2,597,381.72
Direct Costs	21,784,798.89	19,725,274.21	19,725,274.21
Rate for 2024-2025 **	3.54*	14.12*	13.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37900
Form R0418**

Flextech High School Shepherd
380 W BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,990.00	25,395.00	25,395.00
2020-2021 Fixed Carry Forward	2,470.04	6,129.76	6,129.76
Total Indirect Costs	2,519.96	19,265.24	19,265.24
2020-2021 Direct Costs	753,539.00	733,134.00	733,134.00
2022-2023 Rate	0.33*	2.63*	2.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	879,704.00	860,172.00	860,172.00
Indirect costs based on rate ** multiplied by actual direct costs	2,903.02	22,622.52	22,622.52
2022-2023 Actual Indirect Costs	3,795.00	23,327.00	23,327.00
2020-2021 Fixed Carry Forward	2,470.04	6,129.76	6,129.76
Total Indirect Costs	1,324.96	17,197.24	17,197.24
Over/(Under) Recovery	1,578.06	5,425.28	5,425.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,795.00	23,327.00	23,327.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,578.06	5,425.28	5,425.28
Total Projected Indirect 2024-2025 (Numerator)	2,216.94	17,901.72	17,901.72
Direct Costs	879,704.00	860,172.00	860,172.00
Rate for 2024-2025 **	0.25*	2.08*	2.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 37901
Form R0418**

Renaissance Public School Academy
2797 S ISABELLA RD
MOUNT PLEASANT, MI 48858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	51,619.00	371,504.00	371,504.00
2020-2021 Fixed Carry Forward	14,801.49	-116,808.85	-116,808.85
Total Indirect Costs	36,817.51	488,312.85	488,312.85
2020-2021 Direct Costs	3,682,738.00	3,362,853.00	3,362,853.00
2022-2023 Rate	1.00*	14.52*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,548,333.00	4,272,791.00	4,272,791.00
Indirect costs based on rate ** multiplied by actual direct costs	45,483.33	620,409.25	620,409.25
2022-2023 Actual Indirect Costs	62,604.00	338,146.00	338,146.00
2020-2021 Fixed Carry Forward	14,801.49	-116,808.85	-116,808.85
Total Indirect Costs	47,802.51	454,954.85	454,954.85
Over/(Under) Recovery	-2,319.18	165,454.40	165,454.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	62,604.00	338,146.00	338,146.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,319.18	165,454.40	165,454.40
Total Projected Indirect 2024-2025 (Numerator)	64,923.18	172,691.60	172,691.60
Direct Costs	4,548,333.00	4,272,791.00	4,272,791.00
Rate for 2024-2025 **	1.43*	4.04*	4.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38000
Form R0418**

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	8,308,371.54	10,736,154.86	10,736,154.86
2020-2021 Fixed Carry Forward	-501,148.38	0.00	-396,745.43
Total Indirect Costs	8,809,519.92	10,736,154.86	11,132,900.29
2020-2021 Direct Costs	56,464,789.76	54,037,006.44	54,037,006.44
2022-2023 Rate	15.60*	19.87*	20.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	68,012,919.49	64,756,065.42	64,756,065.42
Indirect costs based on rate ** multiplied by actual direct costs	10,201,937.92	9,713,409.81	13,339,749.48
2022-2023 Actual Indirect Costs	9,888,579.91	13,145,433.98	13,145,433.98
2020-2021 Fixed Carry Forward	-501,148.38	0.00	-396,745.43
Total Indirect Costs	10,389,728.29	13,145,433.98	13,542,179.41
Over/(Under) Recovery	0.00	0.00	-202,429.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,888,579.91	13,145,433.98	13,145,433.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-202,429.93
Total Projected Indirect 2024-2025 (Numerator)	9,888,579.91	13,145,433.98	13,347,863.91
Direct Costs	68,012,919.49	64,756,065.42	64,756,065.42
Rate for 2024-2025 **	14.54*	20.30*	20.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38010
Form R0418**

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	690,633.32	2,470,276.52	2,470,276.52
2020-2021 Fixed Carry Forward	244,029.03	287,756.08	289,713.44
Total Indirect Costs	446,604.29	2,182,520.44	2,180,563.08
2020-2021 Direct Costs	29,032,108.45	27,252,465.25	27,252,465.25
2022-2023 Rate	1.54*	8.01*	8.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,873,986.72	30,707,954.51	30,707,954.51
Indirect costs based on rate ** multiplied by actual direct costs	506,259.40	2,459,707.16	2,456,636.36
2022-2023 Actual Indirect Costs	1,010,007.85	3,176,040.06	3,176,040.06
2020-2021 Fixed Carry Forward	244,029.03	287,756.08	289,713.44
Total Indirect Costs	765,978.82	2,888,283.98	2,886,326.62
Over/(Under) Recovery	-259,719.42	-428,576.82	-429,690.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,010,007.85	3,176,040.06	3,176,040.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-259,719.42	-428,576.82	-429,690.26
Total Projected Indirect 2024-2025 (Numerator)	1,269,727.27	3,604,616.88	3,605,730.32
Direct Costs	32,873,986.72	30,707,954.51	30,707,954.51
Rate for 2024-2025 **	3.86*	11.74*	11.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38020
Form R0418**

Vandercook Lake Public Schools
1000 E GOLF AVE
JACKSON, MI 49203

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	137,105.84	881,551.68	881,551.68
2020-2021 Fixed Carry Forward	7,967.02	-16,004.37	-16,004.37
Total Indirect Costs	129,138.82	897,556.05	897,556.05
2020-2021 Direct Costs	8,994,631.47	8,250,185.63	8,250,185.63
2022-2023 Rate	1.44*	10.88*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,004,157.74	9,022,618.83	9,022,618.83
Indirect costs based on rate ** multiplied by actual direct costs	144,059.87	981,660.93	981,660.93
2022-2023 Actual Indirect Costs	168,037.04	1,149,575.95	1,149,575.95
2020-2021 Fixed Carry Forward	7,967.02	-16,004.37	-16,004.37
Total Indirect Costs	160,070.02	1,165,580.32	1,165,580.32
Over/(Under) Recovery	-16,010.15	-183,919.39	-183,919.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	168,037.04	1,149,575.95	1,149,575.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,010.15	-183,919.39	-183,919.39
Total Projected Indirect 2024-2025 (Numerator)	184,047.19	1,333,495.34	1,333,495.34
Direct Costs	10,004,157.74	9,022,618.83	9,022,618.83
Rate for 2024-2025 **	1.84*	14.78*	14.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38040
Form R0418**

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,059.35	1,696,590.33	1,696,590.33
2020-2021 Fixed Carry Forward	-38,063.04	0.00	259,129.90
Total Indirect Costs	305,122.39	1,696,590.33	1,437,460.43
2020-2021 Direct Costs	15,185,905.51	13,756,374.53	13,756,374.53
2022-2023 Rate	2.01*	12.33*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,712,073.66	18,034,693.67	18,034,693.67
Indirect costs based on rate ** multiplied by actual direct costs	396,212.68	2,223,677.73	1,884,625.49
2022-2023 Actual Indirect Costs	323,947.49	2,001,327.48	2,001,327.48
2020-2021 Fixed Carry Forward	-38,063.04	0.00	259,129.90
Total Indirect Costs	362,010.53	2,001,327.48	1,742,197.58
Over/(Under) Recovery	34,202.15	222,350.25	142,427.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	323,947.49	2,001,327.48	2,001,327.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	34,202.15	222,350.25	142,427.91
Total Projected Indirect 2024-2025 (Numerator)	289,745.34	1,778,977.23	1,858,899.57
Direct Costs	19,712,073.66	18,034,693.67	18,034,693.67
Rate for 2024-2025 **	1.47*	9.86*	10.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38050
Form R0418**

Grass Lake Community Schools
899 S UNION ST
GRASS LAKE, MI 49240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	459,506.00	1,810,695.00	1,810,695.00
2020-2021 Fixed Carry Forward	14,723.84	0.00	360,980.41
Total Indirect Costs	444,782.16	1,810,695.00	1,449,714.59
2020-2021 Direct Costs	13,516,278.00	12,165,089.00	12,165,089.00
2022-2023 Rate	3.29*	14.88*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,899,219.00	15,198,281.62	15,198,281.62
Indirect costs based on rate ** multiplied by actual direct costs	555,984.31	2,261,504.31	1,811,635.17
2022-2023 Actual Indirect Costs	785,841.24	2,486,778.62	2,486,778.62
2020-2021 Fixed Carry Forward	14,723.84	0.00	360,980.41
Total Indirect Costs	771,117.40	2,486,778.62	2,125,798.21
Over/(Under) Recovery	-215,133.09	-225,274.31	-314,163.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	785,841.24	2,486,778.62	2,486,778.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-215,133.09	-225,274.31	-314,163.04
Total Projected Indirect 2024-2025 (Numerator)	1,000,974.33	2,712,052.93	2,800,941.66
Direct Costs	16,899,219.00	15,198,281.62	15,198,281.62
Rate for 2024-2025 **	5.92*	17.84*	18.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38080
Form R0418**

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	165,413.69	887,116.44	887,116.44
2020-2021 Fixed Carry Forward	10,400.80	-41,935.75	-42,206.35
Total Indirect Costs	155,012.89	929,052.19	929,322.79
2020-2021 Direct Costs	7,363,785.62	6,642,082.87	6,642,082.87
2022-2023 Rate	2.11*	13.99*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,235,229.71	8,409,653.32	8,409,653.32
Indirect costs based on rate ** multiplied by actual direct costs	194,863.35	1,176,510.50	1,176,510.50
2022-2023 Actual Indirect Costs	207,730.75	1,033,307.14	1,033,307.14
2020-2021 Fixed Carry Forward	10,400.80	-41,935.75	-42,206.35
Total Indirect Costs	197,329.95	1,075,242.89	1,075,513.49
Over/(Under) Recovery	-2,466.60	101,267.61	100,997.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	207,730.75	1,033,307.14	1,033,307.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,466.60	101,267.61	100,997.01
Total Projected Indirect 2024-2025 (Numerator)	210,197.35	932,039.53	932,310.13
Direct Costs	9,235,229.71	8,409,653.32	8,409,653.32
Rate for 2024-2025 **	2.28*	11.08*	11.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38090
Form R0418**

East Jackson Community Schools
1404 N SUTTON RD
JACKSON, MI 49202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	31,769.33	1,238,535.74	1,238,535.74
2020-2021 Fixed Carry Forward	105,555.79	0.00	173,310.18
Total Indirect Costs	-73,786.46	1,238,535.74	1,065,225.56
2020-2021 Direct Costs	10,624,883.58	9,418,117.17	9,418,117.17
2022-2023 Rate	0.00*	13.15*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,303,033.22	11,082,846.14	11,082,846.14
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,457,394.27	1,253,469.90
2022-2023 Actual Indirect Costs	-72,745.47	1,147,441.61	1,147,441.61
2020-2021 Fixed Carry Forward	105,555.79	0.00	173,310.18
Total Indirect Costs	-178,301.26	1,147,441.61	974,131.43
Over/(Under) Recovery	0.00	309,952.66	279,338.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	-72,745.47	1,147,441.61	1,147,441.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	309,952.66	279,338.47
Total Projected Indirect 2024-2025 (Numerator)	-72,745.47	837,488.95	868,103.14
Direct Costs	12,303,033.22	11,082,846.14	11,082,846.14
Rate for 2024-2025 **	0.00*	7.56*	7.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38100
Form R0418**

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	330,066.27	1,395,700.08	1,395,700.08
2020-2021 Fixed Carry Forward	-183,705.71	-137,951.92	-137,951.92
Total Indirect Costs	513,771.98	1,533,652.00	1,533,652.00
2020-2021 Direct Costs	11,247,544.03	10,181,910.22	10,181,910.22
2022-2023 Rate	4.57*	15.06*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,702,308.83	11,393,541.90	11,393,541.90
Indirect costs based on rate ** multiplied by actual direct costs	580,495.51	1,709,031.29	1,715,867.41
2022-2023 Actual Indirect Costs	379,270.86	1,688,037.79	1,688,037.79
2020-2021 Fixed Carry Forward	-183,705.71	-137,951.92	-137,951.92
Total Indirect Costs	562,976.57	1,825,989.71	1,825,989.71
Over/(Under) Recovery	17,518.94	0.00	-110,122.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	379,270.86	1,688,037.79	1,688,037.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	17,518.94	0.00	-110,122.30
Total Projected Indirect 2024-2025 (Numerator)	361,751.92	1,688,037.79	1,798,160.09
Direct Costs	12,702,308.83	11,393,541.90	11,393,541.90
Rate for 2024-2025 **	2.85*	14.82*	15.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38120
Form R0418**

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	333,774.30	1,311,518.12	1,311,518.12
2020-2021 Fixed Carry Forward	5,020.20	104,975.35	104,887.85
Total Indirect Costs	328,754.10	1,206,542.77	1,206,630.27
2020-2021 Direct Costs	14,954,319.74	13,976,575.92	13,976,575.92
2022-2023 Rate	2.20*	8.63*	8.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,742,184.88	16,890,743.99	16,890,743.99
Indirect costs based on rate ** multiplied by actual direct costs	412,328.07	1,457,671.21	1,457,671.21
2022-2023 Actual Indirect Costs	407,061.12	2,258,502.01	2,258,502.01
2020-2021 Fixed Carry Forward	5,020.20	104,975.35	104,887.85
Total Indirect Costs	402,040.92	2,153,526.66	2,153,614.16
Over/(Under) Recovery	10,287.15	-695,855.45	-695,942.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	407,061.12	2,258,502.01	2,258,502.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,287.15	-695,855.45	-695,942.95
Total Projected Indirect 2024-2025 (Numerator)	396,773.97	2,954,357.46	2,954,444.96
Direct Costs	18,742,184.88	16,890,743.99	16,890,743.99
Rate for 2024-2025 **	2.12*	17.49*	17.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38130
Form R0418**

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	350,846.10	1,447,386.55	1,447,386.55
2020-2021 Fixed Carry Forward	66,880.64	210,714.38	210,645.04
Total Indirect Costs	283,965.46	1,236,672.17	1,236,741.51
2020-2021 Direct Costs	12,861,307.04	11,764,766.59	11,764,766.59
2022-2023 Rate	2.21*	10.51*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,823,336.24	14,859,979.09	14,859,979.09
Indirect costs based on rate ** multiplied by actual direct costs	349,695.73	1,561,783.80	1,561,783.80
2022-2023 Actual Indirect Costs	400,718.04	1,364,075.19	1,364,075.19
2020-2021 Fixed Carry Forward	66,880.64	210,714.38	210,645.04
Total Indirect Costs	333,837.40	1,153,360.81	1,153,430.15
Over/(Under) Recovery	15,858.33	408,422.99	408,353.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	400,718.04	1,364,075.19	1,364,075.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	15,858.33	408,422.99	408,353.65
Total Projected Indirect 2024-2025 (Numerator)	384,859.71	955,652.20	955,721.54
Direct Costs	15,823,336.24	14,859,979.09	14,859,979.09
Rate for 2024-2025 **	2.43*	6.43*	6.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38140
Form R0418**

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	238,260.30	2,901,025.41	2,901,025.41
2020-2021 Fixed Carry Forward	-36,970.25	464,317.05	464,317.05
Total Indirect Costs	275,230.55	2,436,708.36	2,436,708.36
2020-2021 Direct Costs	36,193,021.88	33,375,312.77	33,375,312.77
2022-2023 Rate	0.76*	7.30*	7.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	40,505,550.25	37,179,471.61	37,179,471.61
Indirect costs based on rate ** multiplied by actual direct costs	307,842.18	2,714,101.43	2,714,101.43
2022-2023 Actual Indirect Costs	1,512,975.88	4,839,054.52	4,839,054.52
2020-2021 Fixed Carry Forward	-36,970.25	464,317.05	464,317.05
Total Indirect Costs	1,549,946.13	4,374,737.47	4,374,737.47
Over/(Under) Recovery	-1,242,103.95	-1,660,636.04	-1,660,636.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,512,975.88	4,839,054.52	4,839,054.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,242,103.95	-1,660,636.04	-1,660,636.04
Total Projected Indirect 2024-2025 (Numerator)	2,755,079.83	6,499,690.56	6,499,690.56
Direct Costs	40,505,550.25	37,179,471.61	37,179,471.61
Rate for 2024-2025 **	6.80*	17.48*	17.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38150
Form R0418**

Springport Public Schools
300 W MAIN ST
SPRINGPORT, MI 49284

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	154,151.36	1,191,464.69	1,191,464.69
2020-2021 Fixed Carry Forward	-12,387.37	-74,019.01	-73,714.81
Total Indirect Costs	166,538.73	1,265,483.70	1,265,179.50
2020-2021 Direct Costs	11,212,724.61	10,175,411.28	10,175,411.28
2022-2023 Rate	1.49*	12.44*	12.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,265,221.89	11,069,247.22	11,069,247.22
Indirect costs based on rate ** multiplied by actual direct costs	182,751.81	1,377,014.35	1,375,907.43
2022-2023 Actual Indirect Costs	175,244.15	1,371,218.82	1,371,218.82
2020-2021 Fixed Carry Forward	-12,387.37	-74,019.01	-73,714.81
Total Indirect Costs	187,631.52	1,445,237.83	1,444,933.63
Over/(Under) Recovery	-4,879.71	-68,223.48	-69,026.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,244.15	1,371,218.82	1,371,218.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,879.71	-68,223.48	-69,026.20
Total Projected Indirect 2024-2025 (Numerator)	180,123.86	1,439,442.30	1,440,245.02
Direct Costs	12,265,221.89	11,069,247.22	11,069,247.22
Rate for 2024-2025 **	1.47*	13.00*	13.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38170
Form R0418**

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,098,424.13	6,424,438.74	6,424,438.74
2020-2021 Fixed Carry Forward	-284,102.10	-907,294.07	-907,294.07
Total Indirect Costs	2,382,526.23	7,331,732.81	7,331,732.81
2020-2021 Direct Costs	53,699,318.98	49,209,014.02	49,209,014.02
2022-2023 Rate	4.44*	14.90*	14.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	69,616,136.24	63,676,723.61	63,676,723.61
Indirect costs based on rate ** multiplied by actual direct costs	3,090,956.45	9,487,831.82	9,487,831.82
2022-2023 Actual Indirect Costs	3,284,769.34	9,224,181.97	9,224,181.97
2020-2021 Fixed Carry Forward	-284,102.10	-907,294.07	-907,294.07
Total Indirect Costs	3,568,871.44	10,131,476.04	10,131,476.04
Over/(Under) Recovery	-477,914.99	-643,644.22	-643,644.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,284,769.34	9,224,181.97	9,224,181.97
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-477,914.99	-643,644.22	-643,644.22
Total Projected Indirect 2024-2025 (Numerator)	3,762,684.33	9,867,826.19	9,867,826.19
Direct Costs	69,616,136.24	63,676,723.61	63,676,723.61
Rate for 2024-2025 **	5.40*	15.50*	15.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38900
Form R0418**

Jackson Preparatory & Early College
2111 EMMONS RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	187,013.11	517,587.98	517,587.98
2020-2021 Fixed Carry Forward	-13,558.34	0.00	0.00
Total Indirect Costs	200,571.45	517,587.98	517,587.98
2020-2021 Direct Costs	2,877,241.39	2,546,666.52	2,546,666.52
2022-2023 Rate	6.97*	20.32*	20.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,877,118.61	2,787,813.33	2,787,813.33
Indirect costs based on rate ** multiplied by actual direct costs	200,535.17	418,172.00	566,483.67
2022-2023 Actual Indirect Costs	250,759.24	340,064.52	340,064.52
2020-2021 Fixed Carry Forward	-13,558.34	0.00	0.00
Total Indirect Costs	264,317.58	340,064.52	340,064.52
Over/(Under) Recovery	-63,782.41	0.00	226,419.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	250,759.24	340,064.52	340,064.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-63,782.41	0.00	226,419.15
Total Projected Indirect 2024-2025 (Numerator)	314,541.65	340,064.52	113,645.37
Direct Costs	2,877,118.61	2,787,813.33	2,787,813.33
Rate for 2024-2025 **	10.93*	12.20*	4.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38901
Form R0418**

Da Vinci Schools
2985 SPRINGPORT RD
JACKSON, MI 49202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	67,104.84	446,352.11	446,352.11
2020-2021 Fixed Carry Forward	4,522.66	-7,666.25	-7,113.92
Total Indirect Costs	62,582.18	454,018.36	453,466.03
2020-2021 Direct Costs	4,675,227.27	4,295,980.00	4,295,980.00
2022-2023 Rate	1.34*	10.57*	10.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,952,470.80	5,451,433.40	5,451,433.40
Indirect costs based on rate ** multiplied by actual direct costs	79,763.11	576,216.51	575,671.37
2022-2023 Actual Indirect Costs	70,143.93	571,181.33	571,181.33
2020-2021 Fixed Carry Forward	4,522.66	-7,666.25	-7,113.92
Total Indirect Costs	65,621.27	578,847.58	578,295.25
Over/(Under) Recovery	14,141.84	-2,631.07	-2,623.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	70,143.93	571,181.33	571,181.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,141.84	-2,631.07	-2,623.88
Total Projected Indirect 2024-2025 (Numerator)	56,002.09	573,812.40	573,805.21
Direct Costs	5,952,470.80	5,451,433.40	5,451,433.40
Rate for 2024-2025 **	0.94*	10.53*	10.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 38902
Form R0418**

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	403,294.00	1,538,086.00	1,538,086.00
2020-2021 Fixed Carry Forward	-3,429.68	0.00	0.00
Total Indirect Costs	406,723.68	1,538,086.00	1,538,086.00
2020-2021 Direct Costs	6,004,132.00	4,869,340.00	4,869,340.00
2022-2023 Rate	6.77*	31.59*	31.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,871,577.00	5,665,129.00	5,665,129.00
Indirect costs based on rate ** multiplied by actual direct costs	465,205.76	849,769.35	1,416,282.25
2022-2023 Actual Indirect Costs	376,213.00	1,582,661.00	1,582,661.00
2020-2021 Fixed Carry Forward	-3,429.68	0.00	0.00
Total Indirect Costs	379,642.68	1,582,661.00	1,582,661.00
Over/(Under) Recovery	85,563.08	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	376,213.00	1,582,661.00	1,582,661.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	85,563.08	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	290,649.92	1,582,661.00	1,582,661.00
Direct Costs	6,871,577.00	5,665,129.00	5,665,129.00
Rate for 2024-2025 **	4.23*	27.94*	27.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39000
Form R0418**

Kalamazoo RESA
1819 E MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,773,879.70	7,539,240.09	7,539,240.09
2020-2021 Fixed Carry Forward	-282,204.76	-402,406.78	-401,607.69
Total Indirect Costs	5,056,084.46	7,941,646.87	7,940,847.78
2020-2021 Direct Costs	64,177,886.61	61,412,526.22	61,412,526.22
2022-2023 Rate	7.88*	12.93*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	73,680,213.79	70,344,075.71	70,344,075.71
Indirect costs based on rate ** multiplied by actual direct costs	5,806,000.85	9,095,488.99	9,095,488.99
2022-2023 Actual Indirect Costs	9,648,918.22	12,985,056.30	12,985,056.30
2020-2021 Fixed Carry Forward	-282,204.76	-402,406.78	-401,607.69
Total Indirect Costs	9,931,122.98	13,387,463.08	13,386,663.99
Over/(Under) Recovery	-4,125,122.13	-4,291,974.09	-4,291,175.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,648,918.22	12,985,056.30	12,985,056.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,125,122.13	-4,291,974.09	-4,291,175.00
Total Projected Indirect 2024-2025 (Numerator)	13,774,040.35	17,277,030.39	17,276,231.30
Direct Costs	73,680,213.79	70,344,075.71	70,344,075.71
Rate for 2024-2025 **	18.69*	24.56*	24.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39010
Form R0418**

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,354,158.64	19,210,224.36	19,210,224.36
2020-2021 Fixed Carry Forward	12,774.79	-391,711.72	-393,823.84
Total Indirect Costs	4,341,383.85	19,601,936.08	19,604,048.20
2020-2021 Direct Costs	152,901,216.30	137,771,692.18	137,771,692.18
2022-2023 Rate	2.84*	14.23*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	185,698,481.00	167,024,199.64	167,024,199.64
Indirect costs based on rate ** multiplied by actual direct costs	5,273,836.86	23,767,543.61	23,767,543.61
2022-2023 Actual Indirect Costs	4,917,014.96	23,591,296.32	23,591,296.32
2020-2021 Fixed Carry Forward	12,774.79	-391,711.72	-393,823.84
Total Indirect Costs	4,904,240.17	23,983,008.04	23,985,120.16
Over/(Under) Recovery	369,596.69	-215,464.43	-217,576.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,917,014.96	23,591,296.32	23,591,296.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	369,596.69	-215,464.43	-217,576.55
Total Projected Indirect 2024-2025 (Numerator)	4,547,418.27	23,806,760.75	23,808,872.87
Direct Costs	185,698,481.00	167,024,199.64	167,024,199.64
Rate for 2024-2025 **	2.45*	14.25*	14.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39020
Form R0418**

Climax-Scotts Community Schools
372 S MAIN ST
CLIMAX, MI 49034

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	263,610.93	799,838.07	799,838.07
2020-2021 Fixed Carry Forward	-116,116.25	-160,636.95	-159,937.28
Total Indirect Costs	379,727.18	960,475.02	959,775.35
2020-2021 Direct Costs	6,207,707.39	5,671,480.25	5,671,480.25
2022-2023 Rate	6.12*	16.94*	16.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,643,618.48	6,913,376.61	6,913,376.61
Indirect costs based on rate ** multiplied by actual direct costs	467,789.45	1,037,006.49	1,169,743.32
2022-2023 Actual Indirect Costs	403,234.85	1,133,476.72	1,133,476.72
2020-2021 Fixed Carry Forward	-116,116.25	-160,636.95	-159,937.28
Total Indirect Costs	519,351.10	1,294,113.67	1,293,414.00
Over/(Under) Recovery	-51,561.65	0.00	-123,670.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	403,234.85	1,133,476.72	1,133,476.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-51,561.65	0.00	-123,670.68
Total Projected Indirect 2024-2025 (Numerator)	454,796.50	1,133,476.72	1,257,147.40
Direct Costs	7,643,618.48	6,913,376.61	6,913,376.61
Rate for 2024-2025 **	5.95*	16.40*	18.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39030
Form R0418**

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,021,611.69	3,183,469.32	3,183,469.32
2020-2021 Fixed Carry Forward	-35,279.10	0.00	-40,457.54
Total Indirect Costs	1,056,890.79	3,183,469.32	3,223,926.86
2020-2021 Direct Costs	21,964,247.63	19,802,390.00	19,802,390.00
2022-2023 Rate	4.81*	16.08*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,228,682.13	23,316,709.57	23,316,709.57
Indirect costs based on rate ** multiplied by actual direct costs	1,261,599.61	3,497,506.44	3,795,960.32
2022-2023 Actual Indirect Costs	1,073,276.02	3,985,248.58	3,985,248.58
2020-2021 Fixed Carry Forward	-35,279.10	0.00	-40,457.54
Total Indirect Costs	1,108,555.12	3,985,248.58	4,025,706.12
Over/(Under) Recovery	153,044.49	0.00	-229,745.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,073,276.02	3,985,248.58	3,985,248.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	153,044.49	0.00	-229,745.80
Total Projected Indirect 2024-2025 (Numerator)	920,231.53	3,985,248.58	4,214,994.38
Direct Costs	26,228,682.13	23,316,709.57	23,316,709.57
Rate for 2024-2025 **	3.51*	17.09*	18.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39050
Form R0418**

Galesburg-Augusta Community Schools
1076 N 37TH ST
GALESBURG, MI 49053

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	518,217.84	1,498,600.72	1,498,600.72
2020-2021 Fixed Carry Forward	-50,707.77	0.00	233,700.80
Total Indirect Costs	568,925.61	1,498,600.72	1,264,899.92
2020-2021 Direct Costs	12,766,003.50	11,785,620.62	11,785,620.62
2022-2023 Rate	4.46*	12.72*	10.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,343,771.04	14,040,514.88	14,040,514.88
Indirect costs based on rate ** multiplied by actual direct costs	684,332.19	1,785,953.49	1,506,547.25
2022-2023 Actual Indirect Costs	599,707.33	1,902,963.49	1,902,963.49
2020-2021 Fixed Carry Forward	-50,707.77	0.00	233,700.80
Total Indirect Costs	650,415.10	1,902,963.49	1,669,262.69
Over/(Under) Recovery	33,917.09	-117,010.00	-162,715.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	599,707.33	1,902,963.49	1,902,963.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	33,917.09	-117,010.00	-162,715.44
Total Projected Indirect 2024-2025 (Numerator)	565,790.24	2,019,973.49	2,065,678.93
Direct Costs	15,343,771.04	14,040,514.88	14,040,514.88
Rate for 2024-2025 **	3.69*	14.39*	14.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39065
Form R0418**

Gull Lake Community Schools
10100 E D AVE
RICHLAND, MI 49083

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,241,482.42	4,064,786.87	4,064,786.87
2020-2021 Fixed Carry Forward	40,788.20	641,071.96	643,686.17
Total Indirect Costs	1,200,694.22	3,423,714.91	3,421,100.70
2020-2021 Direct Costs	40,064,125.70	37,060,703.58	37,060,703.58
2022-2023 Rate	3.00*	9.24*	9.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,431,527.75	41,089,274.49	41,089,274.49
Indirect costs based on rate ** multiplied by actual direct costs	1,332,945.83	3,796,648.96	3,792,540.04
2022-2023 Actual Indirect Costs	1,420,175.08	4,762,428.34	4,762,428.34
2020-2021 Fixed Carry Forward	40,788.20	641,071.96	643,686.17
Total Indirect Costs	1,379,386.88	4,121,356.38	4,118,742.17
Over/(Under) Recovery	-46,441.05	-324,707.42	-326,202.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,420,175.08	4,762,428.34	4,762,428.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-46,441.05	-324,707.42	-326,202.13
Total Projected Indirect 2024-2025 (Numerator)	1,466,616.13	5,087,135.76	5,088,630.47
Direct Costs	44,431,527.75	41,089,274.49	41,089,274.49
Rate for 2024-2025 **	3.30*	12.38*	12.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39130
Form R0418**

Parchment School District
520 N ORIENT ST
KALAMAZOO, MI 49004

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	634,204.85	2,172,269.90	2,172,269.90
2020-2021 Fixed Carry Forward	-195,476.97	225,929.55	227,514.71
Total Indirect Costs	829,681.82	1,946,340.35	1,944,755.19
2020-2021 Direct Costs	18,781,109.59	17,243,044.54	17,243,044.54
2022-2023 Rate	4.42*	11.29*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,927,725.45	21,417,957.99	21,417,957.99
Indirect costs based on rate ** multiplied by actual direct costs	1,057,605.46	2,418,087.46	2,415,945.66
2022-2023 Actual Indirect Costs	872,192.78	3,381,960.24	3,381,960.24
2020-2021 Fixed Carry Forward	-195,476.97	225,929.55	227,514.71
Total Indirect Costs	1,067,669.75	3,156,030.69	3,154,445.53
Over/(Under) Recovery	-10,064.29	-737,943.23	-738,499.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	872,192.78	3,381,960.24	3,381,960.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,064.29	-737,943.23	-738,499.87
Total Projected Indirect 2024-2025 (Numerator)	882,257.07	4,119,903.47	4,120,460.11
Direct Costs	23,927,725.45	21,417,957.99	21,417,957.99
Rate for 2024-2025 **	3.69*	19.24*	19.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39140
Form R0418**

Portage Public Schools
8107 MUSTANG DR
PORTAGE, MI 49002

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,332,300.51	11,914,109.76	11,914,109.76
2020-2021 Fixed Carry Forward	-55,527.09	0.00	723,450.93
Total Indirect Costs	3,387,827.60	11,914,109.76	11,190,658.83
2020-2021 Direct Costs	92,647,717.60	83,879,342.67	83,879,342.67
2022-2023 Rate	3.66*	14.20*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	111,661,121.32	102,108,878.92	102,108,878.92
Indirect costs based on rate ** multiplied by actual direct costs	4,086,797.04	14,499,460.81	13,621,324.45
2022-2023 Actual Indirect Costs	3,244,588.67	12,796,831.07	12,796,831.07
2020-2021 Fixed Carry Forward	-55,527.09	0.00	723,450.93
Total Indirect Costs	3,300,115.76	12,796,831.07	12,073,380.14
Over/(Under) Recovery	786,681.28	1,702,629.74	1,547,944.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,244,588.67	12,796,831.07	12,796,831.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	786,681.28	1,702,629.74	1,547,944.31
Total Projected Indirect 2024-2025 (Numerator)	2,457,907.39	11,094,201.33	11,248,886.76
Direct Costs	111,661,121.32	102,108,878.92	102,108,878.92
Rate for 2024-2025 **	2.20*	10.87*	11.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39160
Form R0418**

Schoolcraft Community Schools
13400 S 14TH ST
SCHOOLCRAFT, MI 49087

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	547,190.10	1,518,085.66	1,518,085.66
2020-2021 Fixed Carry Forward	-6,922.60	0.00	18,504.58
Total Indirect Costs	554,112.70	1,518,085.66	1,499,581.08
2020-2021 Direct Costs	10,889,579.20	9,918,683.64	9,918,683.64
2022-2023 Rate	5.09*	15.31*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,624,048.21	11,572,735.27	11,572,735.27
Indirect costs based on rate ** multiplied by actual direct costs	642,564.05	1,735,910.29	1,749,797.57
2022-2023 Actual Indirect Costs	661,244.00	1,712,556.94	1,712,556.94
2020-2021 Fixed Carry Forward	-6,922.60	0.00	18,504.58
Total Indirect Costs	668,166.60	1,712,556.94	1,694,052.36
Over/(Under) Recovery	-25,602.55	0.00	55,745.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	661,244.00	1,712,556.94	1,712,556.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,602.55	0.00	55,745.21
Total Projected Indirect 2024-2025 (Numerator)	686,846.55	1,712,556.94	1,656,811.73
Direct Costs	12,624,048.21	11,572,735.27	11,572,735.27
Rate for 2024-2025 **	5.44*	14.80*	14.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39170
Form R0418**

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,053,240.07	3,089,018.76	3,089,018.76
2020-2021 Fixed Carry Forward	154,223.58	365,897.47	365,057.21
Total Indirect Costs	899,016.49	2,723,121.29	2,723,961.55
2020-2021 Direct Costs	28,158,574.81	26,122,796.12	26,122,796.12
2022-2023 Rate	3.19*	10.42*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,935,436.29	32,091,230.46	32,091,230.46
Indirect costs based on rate ** multiplied by actual direct costs	1,114,440.42	3,343,906.21	3,347,115.34
2022-2023 Actual Indirect Costs	1,385,731.50	4,229,937.33	4,229,937.33
2020-2021 Fixed Carry Forward	154,223.58	365,897.47	365,057.21
Total Indirect Costs	1,231,507.92	3,864,039.86	3,864,880.12
Over/(Under) Recovery	-117,067.50	-520,133.65	-517,764.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,385,731.50	4,229,937.33	4,229,937.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-117,067.50	-520,133.65	-517,764.78
Total Projected Indirect 2024-2025 (Numerator)	1,502,799.00	4,750,070.98	4,747,702.11
Direct Costs	34,935,436.29	32,091,230.46	32,091,230.46
Rate for 2024-2025 **	4.30*	14.80*	14.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39903
Form R0418**

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	133,011.74	477,512.57	477,512.57
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	133,011.74	477,512.57	477,512.57
2020-2021 Direct Costs	1,347,488.45	1,002,987.62	1,002,987.62
2022-2023 Rate	9.87*	47.61*	47.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,557,366.28	1,173,138.29	1,173,138.29
Indirect costs based on rate ** multiplied by actual direct costs	153,712.05	175,970.74	293,284.57
2022-2023 Actual Indirect Costs	218,147.27	602,375.26	602,375.26
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	218,147.27	602,375.26	602,375.26
Over/(Under) Recovery	-64,435.22	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,147.27	602,375.26	602,375.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-64,435.22	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	282,582.49	602,375.26	602,375.26
Direct Costs	1,557,366.28	1,173,138.29	1,173,138.29
Rate for 2024-2025 **	18.14*	51.35*	51.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39905
Form R0418**

Paramount Charter Academy
3624 S WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	209,454.00	1,307,479.00	1,307,479.00
2020-2021 Fixed Carry Forward	26,277.57	0.00	0.00
Total Indirect Costs	183,176.43	1,307,479.00	1,307,479.00
2020-2021 Direct Costs	5,802,069.00	4,704,044.00	4,704,044.00
2022-2023 Rate	3.16*	27.79*	27.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,816,187.00	5,649,371.00	5,649,371.00
Indirect costs based on rate ** multiplied by actual direct costs	215,391.51	847,405.65	1,412,342.75
2022-2023 Actual Indirect Costs	234,730.00	1,401,546.00	1,401,546.00
2020-2021 Fixed Carry Forward	26,277.57	0.00	0.00
Total Indirect Costs	208,452.43	1,401,546.00	1,401,546.00
Over/(Under) Recovery	6,939.08	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	234,730.00	1,401,546.00	1,401,546.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,939.08	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	227,790.92	1,401,546.00	1,401,546.00
Direct Costs	6,816,187.00	5,649,371.00	5,649,371.00
Rate for 2024-2025 **	3.34*	24.81*	24.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39906
Form R0418**

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	42,423.56	44,422.56	44,422.56
2020-2021 Fixed Carry Forward	-29,745.29	-31,831.27	-31,831.27
Total Indirect Costs	72,168.85	76,253.83	76,253.83
2020-2021 Direct Costs	330,096.52	328,097.52	328,097.52
2022-2023 Rate	21.86*	23.24*	23.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	500,424.71	500,122.71	500,122.71
Indirect costs based on rate ** multiplied by actual direct costs	75,063.71	75,018.41	116,228.52
2022-2023 Actual Indirect Costs	33,861.57	34,163.57	34,163.57
2020-2021 Fixed Carry Forward	-29,745.29	-31,831.27	-31,831.27
Total Indirect Costs	63,606.86	65,994.84	65,994.84
Over/(Under) Recovery	0.00	0.00	50,233.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	33,861.57	34,163.57	34,163.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	50,233.68
Total Projected Indirect 2024-2025 (Numerator)	33,861.57	34,163.57	-16,070.11
Direct Costs	500,424.71	500,122.71	500,122.71
Rate for 2024-2025 **	6.77*	6.83*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 39911
Form R0418**

Kalamazoo Covenant Academy
404 W CROSSTOWN PKWY
KALAMAZOO, MI 49001

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	42,099.99	149,874.88	149,874.88
2020-2021 Fixed Carry Forward	-8,509.04	40,844.95	33,472.73
Total Indirect Costs	50,609.03	109,029.93	116,402.15
2020-2021 Direct Costs	1,490,804.83	1,383,029.94	1,383,029.94
2022-2023 Rate	3.39*	7.88*	8.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,462,628.83	1,295,218.00	1,295,218.00
Indirect costs based on rate ** multiplied by actual direct costs	49,583.12	102,063.18	109,057.36
2022-2023 Actual Indirect Costs	19,226.73	186,637.56	186,637.56
2020-2021 Fixed Carry Forward	-8,509.04	40,844.95	33,472.73
Total Indirect Costs	27,735.77	145,792.61	153,164.83
Over/(Under) Recovery	21,847.35	-43,729.43	-44,107.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,226.73	186,637.56	186,637.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,847.35	-43,729.43	-44,107.47
Total Projected Indirect 2024-2025 (Numerator)	-2,620.62	230,366.99	230,745.03
Direct Costs	1,462,628.83	1,295,218.00	1,295,218.00
Rate for 2024-2025 **	0.00*	17.79*	17.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 40020
Form R0418**

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	179,758.93	685,619.74	685,619.74
2020-2021 Fixed Carry Forward	11,523.04	80,815.05	80,566.19
Total Indirect Costs	168,235.89	604,804.69	605,053.55
2020-2021 Direct Costs	5,838,822.64	5,332,961.83	5,332,961.83
2022-2023 Rate	2.88*	11.34*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,123,540.37	6,555,225.75	6,555,225.75
Indirect costs based on rate ** multiplied by actual direct costs	205,157.96	743,362.60	744,018.12
2022-2023 Actual Indirect Costs	202,085.37	770,399.99	770,399.99
2020-2021 Fixed Carry Forward	11,523.04	80,815.05	80,566.19
Total Indirect Costs	190,562.33	689,584.94	689,833.80
Over/(Under) Recovery	14,595.63	53,777.66	54,184.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	202,085.37	770,399.99	770,399.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,595.63	53,777.66	54,184.32
Total Projected Indirect 2024-2025 (Numerator)	187,489.74	716,622.33	716,215.67
Direct Costs	7,123,540.37	6,555,225.75	6,555,225.75
Rate for 2024-2025 **	2.63*	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 2024-2025 Indirect Cost Rates
School District 40040
Form R0418**

Kalkaska Public Schools
315 S CORAL ST
Kalkaska, MI 49646

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	583,615.35	2,120,811.69	2,120,811.69
2020-2021 Fixed Carry Forward	-26,975.25	121,266.79	122,365.44
Total Indirect Costs	610,590.60	1,999,544.90	1,998,446.25
2020-2021 Direct Costs	17,359,927.37	15,822,731.03	15,822,731.03
2022-2023 Rate	3.52*	12.64*	12.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,476,966.45	17,715,420.50	17,715,420.50
Indirect costs based on rate ** multiplied by actual direct costs	685,589.22	2,239,229.15	2,237,457.61
2022-2023 Actual Indirect Costs	654,942.85	2,416,488.80	2,416,488.80
2020-2021 Fixed Carry Forward	-26,975.25	121,266.79	122,365.44
Total Indirect Costs	681,918.10	2,295,222.01	2,294,123.36
Over/(Under) Recovery	3,671.12	-55,992.86	-56,665.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	654,942.85	2,416,488.80	2,416,488.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,671.12	-55,992.86	-56,665.75
Total Projected Indirect 2024-2025 (Numerator)	651,271.73	2,472,481.66	2,473,154.55
Direct Costs	19,476,966.45	17,715,420.50	17,715,420.50
Rate for 2024-2025 **	3.34*	13.96*	13.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 40060
Form R0418**

Excelsior Township S/D #1
5521 M 72 E
KALKASKA, MI 49646

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	30,257.95	54,287.62	54,287.62
2020-2021 Fixed Carry Forward	296.57	0.00	12,668.66
Total Indirect Costs	29,961.38	54,287.62	41,618.96
2020-2021 Direct Costs	491,811.81	467,782.14	467,782.14
2022-2023 Rate	6.09*	11.61*	8.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	509,056.94	482,772.04	482,772.04
Indirect costs based on rate ** multiplied by actual direct costs	31,001.57	56,049.83	42,966.71
2022-2023 Actual Indirect Costs	33,447.08	59,731.98	59,731.98
2020-2021 Fixed Carry Forward	296.57	0.00	12,668.66
Total Indirect Costs	33,150.51	59,731.98	47,063.32
Over/(Under) Recovery	-2,148.94	-3,682.15	-4,096.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	33,447.08	59,731.98	59,731.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,148.94	-3,682.15	-4,096.61
Total Projected Indirect 2024-2025 (Numerator)	35,596.02	63,414.13	63,828.59
Direct Costs	509,056.94	482,772.04	482,772.04
Rate for 2024-2025 **	6.99*	13.14*	13.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41000
Form R0418**

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,047,048.49	17,917,984.36	17,917,984.36
2020-2021 Fixed Carry Forward	2,507,264.53	0.00	2,330,372.25
Total Indirect Costs	6,539,783.96	17,917,984.36	15,587,612.11
2020-2021 Direct Costs	142,402,417.66	134,524,364.89	134,524,364.89
2022-2023 Rate	4.59*	13.32*	11.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	190,451,897.31	181,117,840.98	181,117,840.98
Indirect costs based on rate ** multiplied by actual direct costs	8,741,742.09	24,124,896.42	20,991,557.77
2022-2023 Actual Indirect Costs	12,272,928.04	21,606,984.37	21,606,984.37
2020-2021 Fixed Carry Forward	2,507,264.53	0.00	2,330,372.25
Total Indirect Costs	9,765,663.51	21,606,984.37	19,276,612.12
Over/(Under) Recovery	-1,023,921.42	2,517,912.05	1,714,945.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,272,928.04	21,606,984.37	21,606,984.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,023,921.42	2,517,912.05	1,714,945.65
Total Projected Indirect 2024-2025 (Numerator)	13,296,849.46	19,089,072.32	19,892,038.72
Direct Costs	190,451,897.31	181,117,840.98	181,117,840.98
Rate for 2024-2025 **	6.98*	10.54*	10.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41010
Form R0418**

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	11,002,545.16	27,239,140.06	27,239,140.06
2020-2021 Fixed Carry Forward	-2,202,701.71	0.00	-234,397.81
Total Indirect Costs	13,205,246.87	27,239,140.06	27,473,537.87
2020-2021 Direct Costs	165,939,601.64	150,811,522.19	150,811,522.19
2022-2023 Rate	7.96*	18.06*	18.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	243,275,095.64	228,779,478.93	228,779,478.93
Indirect costs based on rate ** multiplied by actual direct costs	19,364,697.61	34,316,921.84	41,683,621.06
2022-2023 Actual Indirect Costs	10,681,900.97	25,177,517.68	25,177,517.68
2020-2021 Fixed Carry Forward	-2,202,701.71	0.00	-234,397.81
Total Indirect Costs	12,884,602.68	25,177,517.68	25,411,915.49
Over/(Under) Recovery	6,480,094.93	0.00	16,037,307.76

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	10,681,900.97	25,177,517.68	25,177,517.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,480,094.93	0.00	16,037,307.76
Total Projected Indirect 2024-2025 (Numerator)	4,201,806.04	25,177,517.68	9,140,209.92
Direct Costs	243,275,095.64	228,779,478.93	228,779,478.93
Rate for 2024-2025 **	1.73*	11.01*	4.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41020
Form R0418**

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	657,731.52	3,483,508.87	3,483,508.87
2020-2021 Fixed Carry Forward	-42,929.19	396,924.38	413,993.45
Total Indirect Costs	700,660.71	3,086,584.49	3,069,515.42
2020-2021 Direct Costs	28,695,332.35	25,869,555.00	25,869,555.00
2022-2023 Rate	2.44*	11.93*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	33,054,617.41	29,931,376.98	29,931,376.98
Indirect costs based on rate ** multiplied by actual direct costs	806,532.66	3,570,813.27	3,552,854.45
2022-2023 Actual Indirect Costs	989,970.04	4,113,210.47	4,113,210.47
2020-2021 Fixed Carry Forward	-42,929.19	396,924.38	413,993.45
Total Indirect Costs	1,032,899.23	3,716,286.09	3,699,217.02
Over/(Under) Recovery	-226,366.57	-145,472.82	-146,362.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	989,970.04	4,113,210.47	4,113,210.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-226,366.57	-145,472.82	-146,362.57
Total Projected Indirect 2024-2025 (Numerator)	1,216,336.61	4,258,683.29	4,259,573.04
Direct Costs	33,054,617.41	29,931,376.98	29,931,376.98
Rate for 2024-2025 **	3.68*	14.23*	14.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41025
Form R0418**

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,648,905.14	5,681,243.51	5,681,243.51
2020-2021 Fixed Carry Forward	-316,802.06	0.00	-721,192.20
Total Indirect Costs	1,965,707.20	5,681,243.51	6,402,435.71
2020-2021 Direct Costs	34,350,003.61	30,174,878.24	30,174,878.24
2022-2023 Rate	5.72*	18.83*	21.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,862,861.58	39,519,658.43	39,519,658.43
Indirect costs based on rate ** multiplied by actual direct costs	2,508,955.68	5,927,948.76	8,386,071.52
2022-2023 Actual Indirect Costs	1,953,980.54	6,297,183.69	6,297,183.69
2020-2021 Fixed Carry Forward	-316,802.06	0.00	-721,192.20
Total Indirect Costs	2,270,782.60	6,297,183.69	7,018,375.89
Over/(Under) Recovery	238,173.08	0.00	1,367,695.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,953,980.54	6,297,183.69	6,297,183.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	238,173.08	0.00	1,367,695.63
Total Projected Indirect 2024-2025 (Numerator)	1,715,807.46	6,297,183.69	4,929,488.06
Direct Costs	43,862,861.58	39,519,658.43	39,519,658.43
Rate for 2024-2025 **	3.91*	15.93*	12.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41026
Form R0418**

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,029,345.12	6,031,362.42	6,031,362.42
2020-2021 Fixed Carry Forward	-168,624.12	-560,051.99	-560,051.99
Total Indirect Costs	2,197,969.24	6,591,414.41	6,591,414.41
2020-2021 Direct Costs	50,772,274.64	46,491,287.34	46,491,287.34
2022-2023 Rate	4.33*	14.18*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	60,671,144.35	55,894,955.25	55,894,955.25
Indirect costs based on rate ** multiplied by actual direct costs	2,627,060.55	7,925,904.65	7,925,904.65
2022-2023 Actual Indirect Costs	2,862,991.42	7,639,180.52	7,639,180.52
2020-2021 Fixed Carry Forward	-168,624.12	-560,051.99	-560,051.99
Total Indirect Costs	3,031,615.54	8,199,232.51	8,199,232.51
Over/(Under) Recovery	-404,554.99	-273,327.86	-273,327.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,862,991.42	7,639,180.52	7,639,180.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-404,554.99	-273,327.86	-273,327.86
Total Projected Indirect 2024-2025 (Numerator)	3,267,546.41	7,912,508.38	7,912,508.38
Direct Costs	60,671,144.35	55,894,955.25	55,894,955.25
Rate for 2024-2025 **	5.39*	14.16*	14.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41040
Form R0418**

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,549,313.48	5,109,753.91	5,109,753.91
2020-2021 Fixed Carry Forward	19,895.14	530,911.60	531,182.36
Total Indirect Costs	1,529,418.34	4,578,842.31	4,578,571.55
2020-2021 Direct Costs	49,875,569.60	46,099,800.17	46,099,800.17
2022-2023 Rate	3.07*	9.93*	9.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	58,695,903.17	54,474,253.48	54,474,253.48
Indirect costs based on rate ** multiplied by actual direct costs	1,801,964.23	5,409,293.37	5,409,293.37
2022-2023 Actual Indirect Costs	2,149,871.65	6,371,521.34	6,371,521.34
2020-2021 Fixed Carry Forward	19,895.14	530,911.60	531,182.36
Total Indirect Costs	2,129,976.51	5,840,609.74	5,840,338.98
Over/(Under) Recovery	-328,012.28	-431,316.37	-431,045.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,149,871.65	6,371,521.34	6,371,521.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-328,012.28	-431,316.37	-431,045.61
Total Projected Indirect 2024-2025 (Numerator)	2,477,883.93	6,802,837.71	6,802,566.95
Direct Costs	58,695,903.17	54,474,253.48	54,474,253.48
Rate for 2024-2025 **	4.22*	12.49*	12.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41050
Form R0418**

Caledonia Community Schools
8948 KRAFT AVE SE
CALEDONIA, MI 49316

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,788,849.91	6,442,786.48	6,442,786.48
2020-2021 Fixed Carry Forward	-167,361.27	108,049.76	107,799.20
Total Indirect Costs	1,956,211.18	6,334,736.72	6,334,987.28
2020-2021 Direct Costs	55,116,796.61	50,297,964.05	50,297,964.05
2022-2023 Rate	3.55*	12.59*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	65,666,708.24	59,865,534.65	59,865,534.65
Indirect costs based on rate ** multiplied by actual direct costs	2,331,168.14	7,537,070.81	7,537,070.81
2022-2023 Actual Indirect Costs	2,580,957.47	8,382,131.06	8,382,131.06
2020-2021 Fixed Carry Forward	-167,361.27	108,049.76	107,799.20
Total Indirect Costs	2,748,318.74	8,274,081.30	8,274,331.86
Over/(Under) Recovery	-417,150.60	-737,010.49	-737,261.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,580,957.47	8,382,131.06	8,382,131.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-417,150.60	-737,010.49	-737,261.05
Total Projected Indirect 2024-2025 (Numerator)	2,998,108.07	9,119,141.55	9,119,392.11
Direct Costs	65,666,708.24	59,865,534.65	59,865,534.65
Rate for 2024-2025 **	4.57*	15.23*	15.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41070
Form R0418**

Cedar Springs Public Schools
204 E MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,048,156.50	4,956,768.64	4,956,768.64
2020-2021 Fixed Carry Forward	-171,655.97	-748,272.02	-748,576.23
Total Indirect Costs	1,219,812.47	5,705,040.66	5,705,344.87
2020-2021 Direct Costs	36,302,651.18	33,076,388.70	33,076,388.70
2022-2023 Rate	3.36*	17.25*	17.25**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,377,860.69	39,340,960.95	39,340,960.95
Indirect costs based on rate ** multiplied by actual direct costs	1,457,496.12	5,901,144.14	6,786,315.76
2022-2023 Actual Indirect Costs	1,643,235.97	5,680,135.71	5,680,135.71
2020-2021 Fixed Carry Forward	-171,655.97	-748,272.02	-748,576.23
Total Indirect Costs	1,814,891.94	6,428,407.73	6,428,711.94
Over/(Under) Recovery	-357,395.82	0.00	357,603.82

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,643,235.97	5,680,135.71	5,680,135.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-357,395.82	0.00	357,603.82
Total Projected Indirect 2024-2025 (Numerator)	2,000,631.79	5,680,135.71	5,322,531.89
Direct Costs	43,377,860.69	39,340,960.95	39,340,960.95
Rate for 2024-2025 **	4.61*	14.44*	13.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41080
Form R0418**

Comstock Park Public Schools
101 SCHOOL ST NE
COMSTOCK PARK, MI 49321

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	782,317.35	2,351,975.91	2,351,975.91
2020-2021 Fixed Carry Forward	-87,971.93	-94,033.65	-94,192.80
Total Indirect Costs	870,289.28	2,446,009.56	2,446,168.71
2020-2021 Direct Costs	20,769,898.16	19,200,239.60	19,200,239.60
2022-2023 Rate	4.19*	12.74*	12.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,826,993.80	22,904,137.77	22,904,137.77
Indirect costs based on rate ** multiplied by actual direct costs	1,040,251.04	2,917,987.15	2,917,987.15
2022-2023 Actual Indirect Costs	929,481.85	2,852,337.88	2,852,337.88
2020-2021 Fixed Carry Forward	-87,971.93	-94,033.65	-94,192.80
Total Indirect Costs	1,017,453.78	2,946,371.53	2,946,530.68
Over/(Under) Recovery	22,797.26	-28,384.38	-28,543.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	929,481.85	2,852,337.88	2,852,337.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	22,797.26	-28,384.38	-28,543.53
Total Projected Indirect 2024-2025 (Numerator)	906,684.59	2,880,722.26	2,880,881.41
Direct Costs	24,826,993.80	22,904,137.77	22,904,137.77
Rate for 2024-2025 **	3.65*	12.58*	12.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41090
Form R0418**

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,079,172.35	4,311,098.98	4,311,098.98
2020-2021 Fixed Carry Forward	68,139.14	0.00	188,206.77
Total Indirect Costs	1,011,033.21	4,311,098.98	4,122,892.21
2020-2021 Direct Costs	31,768,848.30	28,536,921.67	28,536,921.67
2022-2023 Rate	3.18*	15.11*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,357,462.39	33,432,584.84	33,432,584.84
Indirect costs based on rate ** multiplied by actual direct costs	1,187,967.30	5,014,887.73	4,831,008.51
2022-2023 Actual Indirect Costs	1,457,489.10	5,382,366.65	5,382,366.65
2020-2021 Fixed Carry Forward	68,139.14	0.00	188,206.77
Total Indirect Costs	1,389,349.96	5,382,366.65	5,194,159.88
Over/(Under) Recovery	-201,382.66	0.00	-363,151.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,457,489.10	5,382,366.65	5,382,366.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-201,382.66	0.00	-363,151.37
Total Projected Indirect 2024-2025 (Numerator)	1,658,871.76	5,382,366.65	5,745,518.02
Direct Costs	37,357,462.39	33,432,584.84	33,432,584.84
Rate for 2024-2025 **	4.44*	16.10*	17.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41110
Form R0418**

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,279,901.04	14,441,317.21	14,441,317.21
2020-2021 Fixed Carry Forward	-117,773.02	305,286.50	306,797.52
Total Indirect Costs	4,397,674.06	14,136,030.71	14,134,519.69
2020-2021 Direct Costs	112,262,104.71	101,809,019.89	101,809,019.89
2022-2023 Rate	3.92*	13.88*	13.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	128,120,325.50	116,142,310.77	116,142,310.77
Indirect costs based on rate ** multiplied by actual direct costs	5,022,316.76	16,120,552.73	16,120,552.73
2022-2023 Actual Indirect Costs	4,954,739.76	16,932,754.49	16,932,754.49
2020-2021 Fixed Carry Forward	-117,773.02	305,286.50	306,797.52
Total Indirect Costs	5,072,512.78	16,627,467.99	16,625,956.97
Over/(Under) Recovery	-50,196.02	-506,915.26	-505,404.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,954,739.76	16,932,754.49	16,932,754.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-50,196.02	-506,915.26	-505,404.24
Total Projected Indirect 2024-2025 (Numerator)	5,004,935.78	17,439,669.75	17,438,158.73
Direct Costs	128,120,325.50	116,142,310.77	116,142,310.77
Rate for 2024-2025 **	3.91*	15.02*	15.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41120
Form R0418**

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	994,172.50	2,465,419.89	2,465,419.89
2020-2021 Fixed Carry Forward	-192,643.53	-126,441.27	-125,468.97
Total Indirect Costs	1,186,816.03	2,591,861.16	2,590,888.86
2020-2021 Direct Costs	21,055,474.83	19,584,227.44	19,584,227.44
2022-2023 Rate	5.64*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,477,492.91	23,706,973.49	23,706,973.49
Indirect costs based on rate ** multiplied by actual direct costs	1,436,930.60	3,136,432.59	3,136,432.59
2022-2023 Actual Indirect Costs	1,170,450.09	2,940,969.51	2,940,969.51
2020-2021 Fixed Carry Forward	-192,643.53	-126,441.27	-125,468.97
Total Indirect Costs	1,363,093.62	3,067,410.78	3,066,438.48
Over/(Under) Recovery	73,836.98	69,021.81	69,994.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,170,450.09	2,940,969.51	2,940,969.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	73,836.98	69,021.81	69,994.11
Total Projected Indirect 2024-2025 (Numerator)	1,096,613.11	2,871,947.70	2,870,975.40
Direct Costs	25,477,492.91	23,706,973.49	23,706,973.49
Rate for 2024-2025 **	4.30*	12.11*	12.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41130
Form R0418**

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,895,190.59	7,429,205.98	7,429,205.98
2020-2021 Fixed Carry Forward	50,837.56	445,185.07	443,472.24
Total Indirect Costs	1,844,353.03	6,984,020.91	6,985,733.74
2020-2021 Direct Costs	65,648,292.23	59,881,400.41	59,881,400.41
2022-2023 Rate	2.81*	11.66*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	77,348,311.44	70,100,862.07	70,100,862.07
Indirect costs based on rate ** multiplied by actual direct costs	2,173,487.55	8,173,760.52	8,180,770.60
2022-2023 Actual Indirect Costs	2,459,278.04	9,706,727.41	9,706,727.41
2020-2021 Fixed Carry Forward	50,837.56	445,185.07	443,472.24
Total Indirect Costs	2,408,440.48	9,261,542.34	9,263,255.17
Over/(Under) Recovery	-234,952.93	-1,087,781.82	-1,082,484.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,459,278.04	9,706,727.41	9,706,727.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-234,952.93	-1,087,781.82	-1,082,484.57
Total Projected Indirect 2024-2025 (Numerator)	2,694,230.97	10,794,509.23	10,789,211.98
Direct Costs	77,348,311.44	70,100,862.07	70,100,862.07
Rate for 2024-2025 **	3.48*	15.40*	15.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41140
Form R0418**

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,018,705.17	3,751,245.87	3,751,245.87
2020-2021 Fixed Carry Forward	-88,644.13	-429,640.65	-429,640.65
Total Indirect Costs	1,107,349.30	4,180,886.52	4,180,886.52
2020-2021 Direct Costs	27,720,607.87	24,988,067.17	24,988,067.17
2022-2023 Rate	3.99*	16.73*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,207,205.77	28,429,297.96	28,429,297.96
Indirect costs based on rate ** multiplied by actual direct costs	1,245,167.51	4,264,394.69	4,756,221.55
2022-2023 Actual Indirect Costs	1,198,269.68	3,976,177.49	3,976,177.49
2020-2021 Fixed Carry Forward	-88,644.13	-429,640.65	-429,640.65
Total Indirect Costs	1,286,913.81	4,405,818.14	4,405,818.14
Over/(Under) Recovery	-41,746.30	0.00	350,403.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,198,269.68	3,976,177.49	3,976,177.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-41,746.30	0.00	350,403.41
Total Projected Indirect 2024-2025 (Numerator)	1,240,015.98	3,976,177.49	3,625,774.08
Direct Costs	31,207,205.77	28,429,297.96	28,429,297.96
Rate for 2024-2025 **	3.97*	13.99*	12.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41145
Form R0418**

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,303,644.62	4,167,758.14	4,167,758.14
2020-2021 Fixed Carry Forward	-140,860.45	-86,646.81	-88,669.67
Total Indirect Costs	1,444,505.07	4,254,404.95	4,256,427.81
2020-2021 Direct Costs	33,909,314.08	31,965,219.99	31,965,219.99
2022-2023 Rate	4.26*	13.31*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,122,335.92	41,021,720.55	41,021,720.55
Indirect costs based on rate ** multiplied by actual direct costs	1,879,611.51	5,459,991.01	5,464,093.18
2022-2023 Actual Indirect Costs	1,644,643.63	4,745,259.00	4,745,259.00
2020-2021 Fixed Carry Forward	-140,860.45	-86,646.81	-88,669.67
Total Indirect Costs	1,785,504.08	4,831,905.81	4,833,928.67
Over/(Under) Recovery	94,107.43	628,085.20	630,164.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,644,643.63	4,745,259.00	4,745,259.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	94,107.43	628,085.20	630,164.51
Total Projected Indirect 2024-2025 (Numerator)	1,550,536.20	4,117,173.80	4,115,094.49
Direct Costs	44,122,335.92	41,021,720.55	41,021,720.55
Rate for 2024-2025 **	3.51*	10.04*	10.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41150
Form R0418**

Kent City Community Schools
200 N CLOVER ST
KENT CITY, MI 49330

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	602,254.78	1,753,288.54	1,753,288.54
2020-2021 Fixed Carry Forward	-209,135.28	-56,496.10	-56,496.10
Total Indirect Costs	811,390.06	1,809,784.64	1,809,784.64
2020-2021 Direct Costs	14,845,598.71	13,694,564.95	13,694,564.95
2022-2023 Rate	5.47*	13.22*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,566,647.64	17,050,817.80	17,050,817.80
Indirect costs based on rate ** multiplied by actual direct costs	1,015,595.63	2,254,118.11	2,254,118.11
2022-2023 Actual Indirect Costs	517,138.90	2,032,968.74	2,032,968.74
2020-2021 Fixed Carry Forward	-209,135.28	-56,496.10	-56,496.10
Total Indirect Costs	726,274.18	2,089,464.84	2,089,464.84
Over/(Under) Recovery	289,321.45	164,653.27	164,653.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	517,138.90	2,032,968.74	2,032,968.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	289,321.45	164,653.27	164,653.27
Total Projected Indirect 2024-2025 (Numerator)	227,817.45	1,868,315.47	1,868,315.47
Direct Costs	18,566,647.64	17,050,817.80	17,050,817.80
Rate for 2024-2025 **	1.23*	10.96*	10.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41160
Form R0418**

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,594,266.92	13,962,106.89	13,962,106.89
2020-2021 Fixed Carry Forward	-397,805.63	0.00	-396,817.67
Total Indirect Costs	3,992,072.55	13,962,106.89	14,358,924.56
2020-2021 Direct Costs	104,058,017.95	94,239,628.24	94,239,628.24
2022-2023 Rate	3.84*	14.82*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	134,807,029.19	122,365,285.48	122,365,285.48
Indirect costs based on rate ** multiplied by actual direct costs	5,176,589.92	18,134,535.31	18,648,469.51
2022-2023 Actual Indirect Costs	4,918,191.48	17,359,935.19	17,359,935.19
2020-2021 Fixed Carry Forward	-397,805.63	0.00	-396,817.67
Total Indirect Costs	5,315,997.11	17,359,935.19	17,756,752.86
Over/(Under) Recovery	-139,407.19	774,600.12	891,716.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,918,191.48	17,359,935.19	17,359,935.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-139,407.19	774,600.12	891,716.65
Total Projected Indirect 2024-2025 (Numerator)	5,057,598.67	16,585,335.07	16,468,218.54
Direct Costs	134,807,029.19	122,365,285.48	122,365,285.48
Rate for 2024-2025 **	3.75*	13.55*	13.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41170
Form R0418**

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,269,527.53	5,213,021.57	5,213,021.57
2020-2021 Fixed Carry Forward	198,346.20	0.00	311,946.40
Total Indirect Costs	1,071,181.33	5,213,021.57	4,901,075.17
2020-2021 Direct Costs	39,910,544.46	35,828,999.42	35,828,999.42
2022-2023 Rate	2.68*	14.55*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,122,796.32	41,680,266.30	41,680,266.30
Indirect costs based on rate ** multiplied by actual direct costs	1,236,090.94	6,064,478.75	5,701,860.43
2022-2023 Actual Indirect Costs	1,423,504.02	5,866,034.04	5,866,034.04
2020-2021 Fixed Carry Forward	198,346.20	0.00	311,946.40
Total Indirect Costs	1,225,157.82	5,866,034.04	5,554,087.64
Over/(Under) Recovery	10,933.12	198,444.71	147,772.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,423,504.02	5,866,034.04	5,866,034.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,933.12	198,444.71	147,772.79
Total Projected Indirect 2024-2025 (Numerator)	1,412,570.90	5,667,589.33	5,718,261.25
Direct Costs	46,122,796.32	41,680,266.30	41,680,266.30
Rate for 2024-2025 **	3.06*	13.60*	13.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41210
Form R0418**

Rockford Public Schools
350 N MAIN ST
ROCKFORD, MI 49341

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,594,050.02	12,410,670.31	12,410,670.31
2020-2021 Fixed Carry Forward	-68,354.56	-852,177.16	-848,395.36
Total Indirect Costs	3,662,404.58	13,262,847.47	13,259,065.67
2020-2021 Direct Costs	89,036,831.07	79,970,050.78	79,970,050.78
2022-2023 Rate	4.11*	16.58*	16.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	108,632,643.28	98,820,913.23	98,820,913.23
Indirect costs based on rate ** multiplied by actual direct costs	4,464,801.64	14,823,136.98	16,384,507.41
2022-2023 Actual Indirect Costs	4,666,947.08	14,478,677.13	14,478,677.13
2020-2021 Fixed Carry Forward	-68,354.56	-852,177.16	-848,395.36
Total Indirect Costs	4,735,301.64	15,330,854.29	15,327,072.49
Over/(Under) Recovery	-270,500.00	0.00	1,057,434.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,666,947.08	14,478,677.13	14,478,677.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-270,500.00	0.00	1,057,434.92
Total Projected Indirect 2024-2025 (Numerator)	4,937,447.08	14,478,677.13	13,421,242.21
Direct Costs	108,632,643.28	98,820,913.23	98,820,913.23
Rate for 2024-2025 **	4.55*	14.65*	13.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41240
Form R0418**

Sparta Area Schools
465 S UNION ST
SPARTA, MI 49345

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,036,653.90	3,305,973.05	3,305,973.05
2020-2021 Fixed Carry Forward	-136,839.37	-284,127.75	-283,410.60
Total Indirect Costs	1,173,493.27	3,590,100.80	3,589,383.65
2020-2021 Direct Costs	27,127,394.55	25,415,015.15	25,415,015.15
2022-2023 Rate	4.33*	14.13*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,849,280.37	32,776,401.70	32,776,401.70
Indirect costs based on rate ** multiplied by actual direct costs	1,552,273.84	4,631,305.56	4,628,027.92
2022-2023 Actual Indirect Costs	975,773.94	4,048,652.61	4,048,652.61
2020-2021 Fixed Carry Forward	-136,839.37	-284,127.75	-283,410.60
Total Indirect Costs	1,112,613.31	4,332,780.36	4,332,063.21
Over/(Under) Recovery	439,660.53	298,525.20	295,964.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	975,773.94	4,048,652.61	4,048,652.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	439,660.53	298,525.20	295,964.71
Total Projected Indirect 2024-2025 (Numerator)	536,113.41	3,750,127.41	3,752,687.90
Direct Costs	35,849,280.37	32,776,401.70	32,776,401.70
Rate for 2024-2025 **	1.50*	11.44*	11.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41900
Form R0418**

Covenant High School Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	112,378.73	472,604.49	472,604.49
2020-2021 Fixed Carry Forward	19,831.76	0.00	-4,504.24
Total Indirect Costs	92,546.97	472,604.49	477,108.73
2020-2021 Direct Costs	2,918,150.61	2,557,924.85	2,557,924.85
2022-2023 Rate	3.17*	18.48*	18.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,659,718.00	2,264,001.00	2,264,001.00
Indirect costs based on rate ** multiplied by actual direct costs	84,313.06	339,600.15	422,236.19
2022-2023 Actual Indirect Costs	114,431.00	510,148.00	510,148.00
2020-2021 Fixed Carry Forward	19,831.76	0.00	-4,504.24
Total Indirect Costs	94,599.24	510,148.00	514,652.24
Over/(Under) Recovery	-10,286.18	0.00	-92,416.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	114,431.00	510,148.00	510,148.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,286.18	0.00	-92,416.05
Total Projected Indirect 2024-2025 (Numerator)	124,717.18	510,148.00	602,564.05
Direct Costs	2,659,718.00	2,264,001.00	2,264,001.00
Rate for 2024-2025 **	4.69*	22.53*	26.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41901
Form R0418**

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	90,128.01	349,222.88	349,222.88
2020-2021 Fixed Carry Forward	3,735.90	56,638.13	56,638.13
Total Indirect Costs	86,392.11	292,584.75	292,584.75
2020-2021 Direct Costs	3,994,208.92	3,735,114.05	3,735,114.05
2022-2023 Rate	2.16*	7.83*	7.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,205,406.97	3,898,698.14	3,898,698.14
Indirect costs based on rate ** multiplied by actual direct costs	90,836.79	305,268.06	305,268.06
2022-2023 Actual Indirect Costs	92,489.00	399,197.83	399,197.83
2020-2021 Fixed Carry Forward	3,735.90	56,638.13	56,638.13
Total Indirect Costs	88,753.10	342,559.70	342,559.70
Over/(Under) Recovery	2,083.69	-37,291.64	-37,291.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	92,489.00	399,197.83	399,197.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,083.69	-37,291.64	-37,291.64
Total Projected Indirect 2024-2025 (Numerator)	90,405.31	436,489.47	436,489.47
Direct Costs	4,205,406.97	3,898,698.14	3,898,698.14
Rate for 2024-2025 **	2.15*	11.20*	11.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41904
Form R0418**

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	33,461.48	563,459.32	563,459.32
2020-2021 Fixed Carry Forward	0.00	-100,274.50	-100,274.50
Total Indirect Costs	33,461.48	663,733.82	663,733.82
2020-2021 Direct Costs	7,227,543.00	6,697,545.16	6,697,545.16
2022-2023 Rate	0.46*	9.91*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,218,155.08	7,498,163.03	7,498,163.03
Indirect costs based on rate ** multiplied by actual direct costs	37,803.51	743,067.96	743,067.96
2022-2023 Actual Indirect Costs	18,635.87	738,627.92	738,627.92
2020-2021 Fixed Carry Forward	0.00	-100,274.50	-100,274.50
Total Indirect Costs	18,635.87	838,902.42	838,902.42
Over/(Under) Recovery	19,167.64	-95,834.46	-95,834.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	18,635.87	738,627.92	738,627.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,167.64	-95,834.46	-95,834.46
Total Projected Indirect 2024-2025 (Numerator)	-531.77	834,462.38	834,462.38
Direct Costs	8,218,155.08	7,498,163.03	7,498,163.03
Rate for 2024-2025 **	0.00*	11.13*	11.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41905
Form R0418**

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	718,624.00	1,896,843.00	1,896,843.00
2020-2021 Fixed Carry Forward	-51,523.69	0.00	0.00
Total Indirect Costs	770,147.69	1,896,843.00	1,896,843.00
2020-2021 Direct Costs	7,480,036.00	6,301,817.00	6,301,817.00
2022-2023 Rate	10.30*	30.10*	30.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,050,704.00	6,747,741.00	6,747,741.00
Indirect costs based on rate ** multiplied by actual direct costs	829,222.51	1,012,161.15	1,686,935.25
2022-2023 Actual Indirect Costs	863,920.00	2,166,883.00	2,166,883.00
2020-2021 Fixed Carry Forward	-51,523.69	0.00	0.00
Total Indirect Costs	915,443.69	2,166,883.00	2,166,883.00
Over/(Under) Recovery	-86,221.18	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	863,920.00	2,166,883.00	2,166,883.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-86,221.18	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	950,141.18	2,166,883.00	2,166,883.00
Direct Costs	8,050,704.00	6,747,741.00	6,747,741.00
Rate for 2024-2025 **	11.80*	32.11*	32.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41908
Form R0418**

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,401.49	183,984.02	183,984.02
2020-2021 Fixed Carry Forward	10,056.79	0.00	64,368.17
Total Indirect Costs	45,344.70	183,984.02	119,615.85
2020-2021 Direct Costs	1,990,938.22	1,862,355.69	1,862,355.69
2022-2023 Rate	2.28*	9.88*	6.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,160,127.81	1,952,655.91	1,952,655.91
Indirect costs based on rate ** multiplied by actual direct costs	49,250.91	192,922.40	125,360.51
2022-2023 Actual Indirect Costs	57,625.91	265,097.81	265,097.81
2020-2021 Fixed Carry Forward	10,056.79	0.00	64,368.17
Total Indirect Costs	47,569.12	265,097.81	200,729.64
Over/(Under) Recovery	1,681.79	-72,175.41	-75,369.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	57,625.91	265,097.81	265,097.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,681.79	-72,175.41	-75,369.13
Total Projected Indirect 2024-2025 (Numerator)	55,944.12	337,273.22	340,466.94
Direct Costs	2,160,127.81	1,952,655.91	1,952,655.91
Rate for 2024-2025 **	2.59*	17.27*	17.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41909
Form R0418**

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	590,722.00	1,773,194.00	1,773,194.00
2020-2021 Fixed Carry Forward	-112,640.66	0.00	0.00
Total Indirect Costs	703,362.66	1,773,194.00	1,773,194.00
2020-2021 Direct Costs	7,962,039.00	6,779,567.00	6,779,567.00
2022-2023 Rate	8.83*	26.15*	26.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,469,071.00	7,179,348.00	7,179,348.00
Indirect costs based on rate ** multiplied by actual direct costs	747,818.97	1,076,902.20	1,794,837.00
2022-2023 Actual Indirect Costs	273,557.00	1,563,280.00	1,563,280.00
2020-2021 Fixed Carry Forward	-112,640.66	0.00	0.00
Total Indirect Costs	386,197.66	1,563,280.00	1,563,280.00
Over/(Under) Recovery	361,621.31	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	273,557.00	1,563,280.00	1,563,280.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	361,621.31	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-88,064.31	1,563,280.00	1,563,280.00
Direct Costs	8,469,071.00	7,179,348.00	7,179,348.00
Rate for 2024-2025 **	0.00*	21.77*	21.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41910
Form R0418**

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	653,803.00	1,914,221.00	1,914,221.00
2020-2021 Fixed Carry Forward	-33,907.30	0.00	0.00
Total Indirect Costs	687,710.30	1,914,221.00	1,914,221.00
2020-2021 Direct Costs	7,446,562.00	6,186,144.00	6,186,144.00
2022-2023 Rate	9.24*	30.94*	30.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,279,892.00	6,896,105.00	6,896,105.00
Indirect costs based on rate ** multiplied by actual direct costs	765,062.02	1,034,415.75	1,724,026.25
2022-2023 Actual Indirect Costs	950,938.00	2,334,725.00	2,334,725.00
2020-2021 Fixed Carry Forward	-33,907.30	0.00	0.00
Total Indirect Costs	984,845.30	2,334,725.00	2,334,725.00
Over/(Under) Recovery	-219,783.28	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	950,938.00	2,334,725.00	2,334,725.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-219,783.28	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,170,721.28	2,334,725.00	2,334,725.00
Direct Costs	8,279,892.00	6,896,105.00	6,896,105.00
Rate for 2024-2025 **	14.14*	33.86*	33.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41911
Form R0418**

Flat River Academy
9481 JORDAN RD
Greenville, MI 48838

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,583.33	140,484.72	140,484.72
2020-2021 Fixed Carry Forward	2,825.12	0.00	50,310.28
Total Indirect Costs	-241.79	140,484.72	90,174.44
2020-2021 Direct Costs	1,201,877.66	1,063,976.27	1,063,976.27
2022-2023 Rate	0.00*	13.20*	8.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,509,721.00	1,347,719.00	1,347,719.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	177,898.91	114,286.57
2022-2023 Actual Indirect Costs	3,223.00	165,225.00	165,225.00
2020-2021 Fixed Carry Forward	2,825.12	0.00	50,310.28
Total Indirect Costs	397.88	165,225.00	114,914.72
Over/(Under) Recovery	0.00	12,673.91	-628.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,223.00	165,225.00	165,225.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	12,673.91	-628.15
Total Projected Indirect 2024-2025 (Numerator)	3,223.00	152,551.09	165,853.15
Direct Costs	1,509,721.00	1,347,719.00	1,347,719.00
Rate for 2024-2025 **	0.21*	11.32*	12.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41914
Form R0418**

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	579,718.00	1,688,563.00	1,688,563.00
2020-2021 Fixed Carry Forward	10,434.02	0.00	0.00
Total Indirect Costs	569,283.98	1,688,563.00	1,688,563.00
2020-2021 Direct Costs	7,155,636.00	6,046,791.00	6,046,791.00
2022-2023 Rate	7.96*	27.92*	27.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,151,007.00	5,979,435.00	5,979,435.00
Indirect costs based on rate ** multiplied by actual direct costs	569,220.16	896,915.25	1,494,858.75
2022-2023 Actual Indirect Costs	357,245.00	1,528,817.00	1,528,817.00
2020-2021 Fixed Carry Forward	10,434.02	0.00	0.00
Total Indirect Costs	346,810.98	1,528,817.00	1,528,817.00
Over/(Under) Recovery	222,409.18	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	357,245.00	1,528,817.00	1,528,817.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	222,409.18	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	134,835.82	1,528,817.00	1,528,817.00
Direct Costs	7,151,007.00	5,979,435.00	5,979,435.00
Rate for 2024-2025 **	1.89*	25.57*	25.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41915
Form R0418**

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	715,226.00	1,789,428.00	1,789,428.00
2020-2021 Fixed Carry Forward	-73,039.73	0.00	0.00
Total Indirect Costs	788,265.73	1,789,428.00	1,789,428.00
2020-2021 Direct Costs	7,319,305.00	6,245,103.00	6,245,103.00
2022-2023 Rate	10.77*	28.65*	28.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,490,886.00	6,321,189.00	6,321,189.00
Indirect costs based on rate ** multiplied by actual direct costs	806,768.42	948,178.35	1,580,297.25
2022-2023 Actual Indirect Costs	664,845.00	1,834,542.00	1,834,542.00
2020-2021 Fixed Carry Forward	-73,039.73	0.00	0.00
Total Indirect Costs	737,884.73	1,834,542.00	1,834,542.00
Over/(Under) Recovery	68,883.69	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	664,845.00	1,834,542.00	1,834,542.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	68,883.69	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	595,961.31	1,834,542.00	1,834,542.00
Direct Costs	7,490,886.00	6,321,189.00	6,321,189.00
Rate for 2024-2025 **	7.96*	29.02*	29.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41916
Form R0418**

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	767,613.00	1,918,847.00	1,918,847.00
2020-2021 Fixed Carry Forward	-26,817.40	0.00	0.00
Total Indirect Costs	794,430.40	1,918,847.00	1,918,847.00
2020-2021 Direct Costs	7,172,858.00	6,021,624.00	6,021,624.00
2022-2023 Rate	11.08*	31.87*	31.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,622,040.00	6,464,129.00	6,464,129.00
Indirect costs based on rate ** multiplied by actual direct costs	844,522.03	969,619.35	1,616,032.25
2022-2023 Actual Indirect Costs	925,523.00	2,083,434.00	2,083,434.00
2020-2021 Fixed Carry Forward	-26,817.40	0.00	0.00
Total Indirect Costs	952,340.40	2,083,434.00	2,083,434.00
Over/(Under) Recovery	-107,818.37	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	925,523.00	2,083,434.00	2,083,434.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-107,818.37	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,033,341.37	2,083,434.00	2,083,434.00
Direct Costs	7,622,040.00	6,464,129.00	6,464,129.00
Rate for 2024-2025 **	13.56*	32.23*	32.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41917
Form R0418**

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	129,978.98	431,254.11	431,254.11
2020-2021 Fixed Carry Forward	29,881.22	0.00	62,332.08
Total Indirect Costs	100,097.76	431,254.11	368,922.03
2020-2021 Direct Costs	3,966,754.23	3,665,479.10	3,665,479.10
2022-2023 Rate	2.52*	11.77*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,753,843.23	4,360,646.91	4,360,646.91
Indirect costs based on rate ** multiplied by actual direct costs	119,796.85	513,248.14	438,681.08
2022-2023 Actual Indirect Costs	205,432.22	598,628.54	598,628.54
2020-2021 Fixed Carry Forward	29,881.22	0.00	62,332.08
Total Indirect Costs	175,551.00	598,628.54	536,296.46
Over/(Under) Recovery	-55,754.15	-85,380.40	-35,283.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	205,432.22	598,628.54	598,628.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-55,754.15	-85,380.40	-35,283.30
Total Projected Indirect 2024-2025 (Numerator)	261,186.37	684,008.94	633,911.84
Direct Costs	4,753,843.23	4,360,646.91	4,360,646.91
Rate for 2024-2025 **	5.49*	15.69*	14.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41918
Form R0418**

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	201,059.32	519,587.64	519,587.64
2020-2021 Fixed Carry Forward	-21,591.84	0.00	9,848.63
Total Indirect Costs	222,651.16	519,587.64	509,739.01
2020-2021 Direct Costs	2,834,860.42	2,516,332.10	2,516,332.10
2022-2023 Rate	7.85*	20.65*	20.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,821,386.55	3,309,724.93	3,309,724.93
Indirect costs based on rate ** multiplied by actual direct costs	299,978.84	496,458.74	670,550.27
2022-2023 Actual Indirect Costs	346,417.61	858,079.23	858,079.23
2020-2021 Fixed Carry Forward	-21,591.84	0.00	9,848.63
Total Indirect Costs	368,009.45	858,079.23	848,230.60
Over/(Under) Recovery	-68,030.61	0.00	-177,680.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	346,417.61	858,079.23	858,079.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-68,030.61	0.00	-177,680.33
Total Projected Indirect 2024-2025 (Numerator)	414,448.22	858,079.23	1,035,759.56
Direct Costs	3,821,386.55	3,309,724.93	3,309,724.93
Rate for 2024-2025 **	10.85*	25.93*	31.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41919
Form R0418**

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	210,121.00	1,667,831.00	1,667,831.00
2020-2021 Fixed Carry Forward	38,294.89	0.00	0.00
Total Indirect Costs	171,826.11	1,667,831.00	1,667,831.00
2020-2021 Direct Costs	6,728,739.00	5,271,029.00	5,271,029.00
2022-2023 Rate	2.55*	31.64*	31.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,936,952.00	5,526,376.00	5,526,376.00
Indirect costs based on rate ** multiplied by actual direct costs	176,892.28	828,956.40	1,381,594.00
2022-2023 Actual Indirect Costs	226,002.00	1,636,578.00	1,636,578.00
2020-2021 Fixed Carry Forward	38,294.89	0.00	0.00
Total Indirect Costs	187,707.11	1,636,578.00	1,636,578.00
Over/(Under) Recovery	-10,814.83	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	226,002.00	1,636,578.00	1,636,578.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,814.83	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	236,816.83	1,636,578.00	1,636,578.00
Direct Costs	6,936,952.00	5,526,376.00	5,526,376.00
Rate for 2024-2025 **	3.41*	29.61*	29.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41920
Form R0418**

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	777,697.00	1,914,736.00	1,914,736.00
2020-2021 Fixed Carry Forward	5,347.10	0.00	0.00
Total Indirect Costs	772,349.90	1,914,736.00	1,914,736.00
2020-2021 Direct Costs	6,775,682.00	5,638,643.00	5,638,643.00
2022-2023 Rate	11.40*	33.96*	33.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,190,736.00	5,938,893.00	5,938,893.00
Indirect costs based on rate ** multiplied by actual direct costs	819,743.90	890,833.95	1,484,723.25
2022-2023 Actual Indirect Costs	971,143.00	2,222,986.00	2,222,986.00
2020-2021 Fixed Carry Forward	5,347.10	0.00	0.00
Total Indirect Costs	965,795.90	2,222,986.00	2,222,986.00
Over/(Under) Recovery	-146,052.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	971,143.00	2,222,986.00	2,222,986.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-146,052.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,117,195.00	2,222,986.00	2,222,986.00
Direct Costs	7,190,736.00	5,938,893.00	5,938,893.00
Rate for 2024-2025 **	15.54*	37.43*	37.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41921
Form R0418**

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	99,504.00	244,630.00	244,630.00
2020-2021 Fixed Carry Forward	-34,507.28	-36,931.67	-36,960.70
Total Indirect Costs	134,011.28	281,561.67	281,590.70
2020-2021 Direct Costs	2,534,850.00	2,389,724.00	2,389,724.00
2022-2023 Rate	5.29*	11.78*	11.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,349,237.00	3,163,740.00	3,163,740.00
Indirect costs based on rate ** multiplied by actual direct costs	177,174.64	372,688.57	372,688.57
2022-2023 Actual Indirect Costs	137,941.00	323,438.00	323,438.00
2020-2021 Fixed Carry Forward	-34,507.28	-36,931.67	-36,960.70
Total Indirect Costs	172,448.28	360,369.67	360,398.70
Over/(Under) Recovery	4,726.36	12,318.90	12,289.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	137,941.00	323,438.00	323,438.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,726.36	12,318.90	12,289.87
Total Projected Indirect 2024-2025 (Numerator)	133,214.64	311,119.10	311,148.13
Direct Costs	3,349,237.00	3,163,740.00	3,163,740.00
Rate for 2024-2025 **	3.98*	9.83*	9.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41922
Form R0418**

Lighthouse Academy
3300 36TH ST SE
Grand Rapids, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	483,251.00	946,661.00	946,661.00
2020-2021 Fixed Carry Forward	-85,943.18	0.00	-118,321.34
Total Indirect Costs	569,194.18	946,661.00	1,064,982.34
2020-2021 Direct Costs	5,048,384.00	4,584,974.00	4,584,974.00
2022-2023 Rate	11.27*	20.65*	23.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,769,798.00	6,410,672.00	6,410,672.00
Indirect costs based on rate ** multiplied by actual direct costs	762,956.23	961,600.80	1,489,199.11
2022-2023 Actual Indirect Costs	475,738.00	834,864.00	834,864.00
2020-2021 Fixed Carry Forward	-85,943.18	0.00	-118,321.34
Total Indirect Costs	561,681.18	834,864.00	953,185.34
Over/(Under) Recovery	201,275.05	0.00	536,013.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	475,738.00	834,864.00	834,864.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	201,275.05	0.00	536,013.77
Total Projected Indirect 2024-2025 (Numerator)	274,462.95	834,864.00	298,850.23
Direct Costs	6,769,798.00	6,410,672.00	6,410,672.00
Rate for 2024-2025 **	4.05*	13.02*	4.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41923
Form R0418**

Wellspring Preparatory High School
1031 PAGE ST NE
GRAND RAPIDS, MI 49505

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	95,073.00	1,102,949.00	1,102,949.00
2020-2021 Fixed Carry Forward	-11,652.54	0.00	0.00
Total Indirect Costs	106,725.54	1,102,949.00	1,102,949.00
2020-2021 Direct Costs	3,740,828.00	2,732,952.00	2,732,952.00
2022-2023 Rate	2.85*	40.36*	40.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,477,217.00	3,400,002.00	3,400,002.00
Indirect costs based on rate ** multiplied by actual direct costs	127,600.68	510,000.30	850,000.50
2022-2023 Actual Indirect Costs	257,311.00	1,334,526.00	1,334,526.00
2020-2021 Fixed Carry Forward	-11,652.54	0.00	0.00
Total Indirect Costs	268,963.54	1,334,526.00	1,334,526.00
Over/(Under) Recovery	-141,362.86	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	257,311.00	1,334,526.00	1,334,526.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-141,362.86	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	398,673.86	1,334,526.00	1,334,526.00
Direct Costs	4,477,217.00	3,400,002.00	3,400,002.00
Rate for 2024-2025 **	8.90*	39.25*	39.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41924
Form R0418**

West Michigan Aviation Academy
5363 44TH ST SE
Grand Rapids, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	108,667.00	581,909.00	581,909.00
2020-2021 Fixed Carry Forward	25,787.97	115,333.33	116,905.82
Total Indirect Costs	82,879.03	466,575.67	465,003.18
2020-2021 Direct Costs	5,328,690.00	4,855,448.00	4,855,448.00
2022-2023 Rate	1.56*	9.61*	9.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,268,610.00	5,541,578.00	5,541,578.00
Indirect costs based on rate ** multiplied by actual direct costs	97,790.32	532,545.65	530,883.17
2022-2023 Actual Indirect Costs	126,575.00	853,607.00	853,607.00
2020-2021 Fixed Carry Forward	25,787.97	115,333.33	116,905.82
Total Indirect Costs	100,787.03	738,273.67	736,701.18
Over/(Under) Recovery	-2,996.71	-205,728.02	-205,818.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	126,575.00	853,607.00	853,607.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,996.71	-205,728.02	-205,818.01
Total Projected Indirect 2024-2025 (Numerator)	129,571.71	1,059,335.02	1,059,425.01
Direct Costs	6,268,610.00	5,541,578.00	5,541,578.00
Rate for 2024-2025 **	2.07*	19.12*	19.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41925
Form R0418**

Michigan Virtual Charter Academy
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,759,260.21	1,928,501.14	1,928,501.14
2020-2021 Fixed Carry Forward	-89,967.33	-58,091.46	-58,091.46
Total Indirect Costs	1,849,227.54	1,986,592.60	1,986,592.60
2020-2021 Direct Costs	26,001,446.67	25,832,205.74	25,832,205.74
2022-2023 Rate	7.11*	7.69*	7.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,549,968.31	29,347,517.64	29,347,517.64
Indirect costs based on rate ** multiplied by actual direct costs	2,101,002.75	2,256,824.11	2,256,824.11
2022-2023 Actual Indirect Costs	1,888,317.49	2,090,768.16	2,090,768.16
2020-2021 Fixed Carry Forward	-89,967.33	-58,091.46	-58,091.46
Total Indirect Costs	1,978,284.82	2,148,859.62	2,148,859.62
Over/(Under) Recovery	122,717.93	107,964.49	107,964.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,888,317.49	2,090,768.16	2,090,768.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	122,717.93	107,964.49	107,964.49
Total Projected Indirect 2024-2025 (Numerator)	1,765,599.56	1,982,803.67	1,982,803.67
Direct Costs	29,549,968.31	29,347,517.64	29,347,517.64
Rate for 2024-2025 **	5.97*	6.76*	6.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41926
Form R0418**

Hope Academy of West Michigan
240 BROWN ST SE
Grand Rapids, MI 49507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,054.97	699,815.73	699,815.73
2020-2021 Fixed Carry Forward	-24,709.59	0.00	-72,991.36
Total Indirect Costs	291,764.56	699,815.73	772,807.09
2020-2021 Direct Costs	4,024,877.47	3,592,116.71	3,592,116.71
2022-2023 Rate	7.25*	19.48*	21.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,695,733.00	4,327,807.00	4,327,807.00
Indirect costs based on rate ** multiplied by actual direct costs	340,440.64	649,171.05	930,911.29
2022-2023 Actual Indirect Costs	286,962.00	654,888.00	654,888.00
2020-2021 Fixed Carry Forward	-24,709.59	0.00	-72,991.36
Total Indirect Costs	311,671.59	654,888.00	727,879.36
Over/(Under) Recovery	28,769.05	0.00	203,031.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	286,962.00	654,888.00	654,888.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,769.05	0.00	203,031.93
Total Projected Indirect 2024-2025 (Numerator)	258,192.95	654,888.00	451,856.07
Direct Costs	4,695,733.00	4,327,807.00	4,327,807.00
Rate for 2024-2025 **	5.50*	15.13*	10.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41928
Form R0418**

River City Scholars Charter Academy
944 EVERGREEN ST SE
Grand Rapids, MI 49507

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	162,983.00	1,530,802.00	1,530,802.00
2020-2021 Fixed Carry Forward	30,861.79	0.00	0.00
Total Indirect Costs	132,121.21	1,530,802.00	1,530,802.00
2020-2021 Direct Costs	5,774,102.00	4,406,283.00	4,406,283.00
2022-2023 Rate	2.29*	34.74*	34.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,141,816.00	4,671,172.00	4,671,172.00
Indirect costs based on rate ** multiplied by actual direct costs	140,647.59	700,675.80	1,167,793.00
2022-2023 Actual Indirect Costs	178,284.00	1,648,928.00	1,648,928.00
2020-2021 Fixed Carry Forward	30,861.79	0.00	0.00
Total Indirect Costs	147,422.21	1,648,928.00	1,648,928.00
Over/(Under) Recovery	-6,774.62	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	178,284.00	1,648,928.00	1,648,928.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-6,774.62	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	185,058.62	1,648,928.00	1,648,928.00
Direct Costs	6,141,816.00	4,671,172.00	4,671,172.00
Rate for 2024-2025 **	3.01*	35.30*	35.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41929
Form R0418**

NexTech High School
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,380.00	356,586.00	356,586.00
2020-2021 Fixed Carry Forward	8,257.98	0.00	0.00
Total Indirect Costs	-6,877.98	356,586.00	356,586.00
2020-2021 Direct Costs	1,268,155.00	912,949.00	912,949.00
2022-2023 Rate	0.00*	39.06*	39.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,301,715.00	1,160,088.00	1,160,088.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	174,013.20	290,022.00
2022-2023 Actual Indirect Costs	19,185.00	160,812.00	160,812.00
2020-2021 Fixed Carry Forward	8,257.98	0.00	0.00
Total Indirect Costs	10,927.02	160,812.00	160,812.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,185.00	160,812.00	160,812.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	19,185.00	160,812.00	160,812.00
Direct Costs	1,301,715.00	1,160,088.00	1,160,088.00
Rate for 2024-2025 **	1.47*	13.86*	13.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41930
Form R0418**

Grand River Preparatory High School
650 52ND ST SE
Kentwood, MI 49548

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	422,261.00	1,643,355.00	1,643,355.00
2020-2021 Fixed Carry Forward	-252,843.85	0.00	0.00
Total Indirect Costs	675,104.85	1,643,355.00	1,643,355.00
2020-2021 Direct Costs	5,558,050.00	4,336,956.00	4,336,956.00
2022-2023 Rate	12.15*	37.89*	37.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,482,087.00	5,175,034.00	5,175,034.00
Indirect costs based on rate ** multiplied by actual direct costs	787,573.57	776,255.10	1,293,758.50
2022-2023 Actual Indirect Costs	354,664.00	1,661,717.00	1,661,717.00
2020-2021 Fixed Carry Forward	-252,843.85	0.00	0.00
Total Indirect Costs	607,507.85	1,661,717.00	1,661,717.00
Over/(Under) Recovery	180,065.72	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	354,664.00	1,661,717.00	1,661,717.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	180,065.72	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	174,598.28	1,661,717.00	1,661,717.00
Direct Costs	6,482,087.00	5,175,034.00	5,175,034.00
Rate for 2024-2025 **	2.69*	32.11*	32.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 41931
Form R0418**

PrepNet Virtual Academy
3850 BROADMOOR AVE SE
GRAND RAPIDS, MI 49512

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,634.00	168,300.00	168,300.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	71,634.00	168,300.00	168,300.00
2020-2021 Direct Costs	1,298,779.00	1,202,113.00	1,202,113.00
2022-2023 Rate	5.52*	14.00*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,658,464.00	13,484,876.00	13,484,876.00
Indirect costs based on rate ** multiplied by actual direct costs	753,947.21	1,887,882.64	1,887,882.64
2022-2023 Actual Indirect Costs	389,803.00	563,391.00	563,391.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	389,803.00	563,391.00	563,391.00
Over/(Under) Recovery	364,144.21	1,324,491.64	1,324,491.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	389,803.00	563,391.00	563,391.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	364,144.21	1,324,491.64	1,324,491.64
Total Projected Indirect 2024-2025 (Numerator)	25,658.79	-761,100.64	-761,100.64
Direct Costs	13,658,464.00	13,484,876.00	13,484,876.00
Rate for 2024-2025 **	0.19*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 42030
Form R0418**

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	16,140.00	16,140.00
2020-2021 Fixed Carry Forward	0.00	2,883.98	2,883.98
Total Indirect Costs	0.00	13,256.02	13,256.02
2020-2021 Direct Costs	221,416.00	205,276.00	205,276.00
2022-2023 Rate	0.00*	6.46*	6.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	270,447.00	254,290.00	254,290.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	16,427.13	16,427.13
2022-2023 Actual Indirect Costs	0.00	16,157.00	16,157.00
2020-2021 Fixed Carry Forward	0.00	2,883.98	2,883.98
Total Indirect Costs	0.00	13,273.02	13,273.02
Over/(Under) Recovery	0.00	3,154.11	3,154.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	16,157.00	16,157.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	3,154.11	3,154.11
Total Projected Indirect 2024-2025 (Numerator)	0.00	13,002.89	13,002.89
Direct Costs	270,447.00	254,290.00	254,290.00
Rate for 2024-2025 **	0.00*	5.11*	5.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 43040
Form R0418**

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	432,927.42	1,174,415.04	1,174,415.04
2020-2021 Fixed Carry Forward	-45,356.84	0.00	76,516.22
Total Indirect Costs	478,284.26	1,174,415.04	1,097,898.82
2020-2021 Direct Costs	8,239,219.06	7,497,731.44	7,497,731.44
2022-2023 Rate	5.80*	15.66*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,253,852.85	9,275,317.16	9,275,317.16
Indirect costs based on rate ** multiplied by actual direct costs	594,723.47	1,391,297.57	1,357,906.43
2022-2023 Actual Indirect Costs	702,947.33	1,681,483.02	1,681,483.02
2020-2021 Fixed Carry Forward	-45,356.84	0.00	76,516.22
Total Indirect Costs	748,304.17	1,681,483.02	1,604,966.80
Over/(Under) Recovery	-153,580.70	0.00	-247,060.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	702,947.33	1,681,483.02	1,681,483.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-153,580.70	0.00	-247,060.37
Total Projected Indirect 2024-2025 (Numerator)	856,528.03	1,681,483.02	1,928,543.39
Direct Costs	10,253,852.85	9,275,317.16	9,275,317.16
Rate for 2024-2025 **	8.35*	18.13*	20.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44000
Form R0418**

Lapeer ISD
1175 S LAPEER RD
LAPEER, MI 48446

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,838,932.23	3,114,866.80	3,114,866.80
2020-2021 Fixed Carry Forward	-452,573.01	0.00	-546,444.19
Total Indirect Costs	2,291,505.24	3,114,866.80	3,661,310.99
2020-2021 Direct Costs	12,707,233.94	11,585,463.37	11,585,463.37
2022-2023 Rate	18.03*	26.89*	31.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,690,775.22	14,427,082.49	14,427,082.49
Indirect costs based on rate ** multiplied by actual direct costs	2,353,616.28	2,164,062.37	3,606,770.62
2022-2023 Actual Indirect Costs	1,773,487.13	3,037,179.86	3,037,179.86
2020-2021 Fixed Carry Forward	-452,573.01	0.00	-546,444.19
Total Indirect Costs	2,226,060.14	3,037,179.86	3,583,624.05
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,773,487.13	3,037,179.86	3,037,179.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,773,487.13	3,037,179.86	3,037,179.86
Direct Costs	15,690,775.22	14,427,082.49	14,427,082.49
Rate for 2024-2025 **	11.30*	21.05*	21.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44010
Form R0418**

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,805,553.28	5,513,209.42	5,513,209.42
2020-2021 Fixed Carry Forward	-525,473.85	-136,590.18	-136,590.18
Total Indirect Costs	2,331,027.13	5,649,799.60	5,649,799.60
2020-2021 Direct Costs	51,113,831.05	47,161,254.75	47,161,254.75
2022-2023 Rate	4.56*	11.98*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	55,980,890.64	51,525,888.43	51,525,888.43
Indirect costs based on rate ** multiplied by actual direct costs	2,552,728.61	6,172,801.43	6,172,801.43
2022-2023 Actual Indirect Costs	2,430,389.98	6,885,392.19	6,885,392.19
2020-2021 Fixed Carry Forward	-525,473.85	-136,590.18	-136,590.18
Total Indirect Costs	2,955,863.83	7,021,982.37	7,021,982.37
Over/(Under) Recovery	-403,135.22	-849,180.94	-849,180.94

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,430,389.98	6,885,392.19	6,885,392.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-403,135.22	-849,180.94	-849,180.94
Total Projected Indirect 2024-2025 (Numerator)	2,833,525.20	7,734,573.13	7,734,573.13
Direct Costs	55,980,890.64	51,525,888.43	51,525,888.43
Rate for 2024-2025 **	5.06*	15.01*	15.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44020
Form R0418**

Almont Community Schools
4701 HOWLAND RD
ALMONT, MI 48003

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	573,756.25	1,804,948.78	1,804,948.78
2020-2021 Fixed Carry Forward	-2,670.41	-163,972.61	-163,852.86
Total Indirect Costs	576,426.66	1,968,921.39	1,968,801.64
2020-2021 Direct Costs	14,254,073.92	13,022,881.39	13,022,881.39
2022-2023 Rate	4.04*	15.12*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,829,083.06	15,486,415.33	15,486,415.33
Indirect costs based on rate ** multiplied by actual direct costs	679,894.96	2,322,962.30	2,341,546.00
2022-2023 Actual Indirect Costs	616,121.85	1,958,789.58	1,958,789.58
2020-2021 Fixed Carry Forward	-2,670.41	-163,972.61	-163,852.86
Total Indirect Costs	618,792.26	2,122,762.19	2,122,642.44
Over/(Under) Recovery	61,102.70	0.00	218,903.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	616,121.85	1,958,789.58	1,958,789.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	61,102.70	0.00	218,903.56
Total Projected Indirect 2024-2025 (Numerator)	555,019.15	1,958,789.58	1,739,886.02
Direct Costs	16,829,083.06	15,486,415.33	15,486,415.33
Rate for 2024-2025 **	3.30*	12.65*	11.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44050
Form R0418**

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	128,490.93	536,894.66	536,894.66
2020-2021 Fixed Carry Forward	-15,071.76	38,962.71	38,974.22
Total Indirect Costs	143,562.69	497,931.95	497,920.44
2020-2021 Direct Costs	4,753,245.59	4,344,841.86	4,344,841.86
2022-2023 Rate	3.02*	11.46*	11.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,687,255.09	5,996,437.94	5,996,437.94
Indirect costs based on rate ** multiplied by actual direct costs	201,955.10	687,191.79	687,191.79
2022-2023 Actual Indirect Costs	133,063.03	823,880.18	823,880.18
2020-2021 Fixed Carry Forward	-15,071.76	38,962.71	38,974.22
Total Indirect Costs	148,134.79	784,917.47	784,905.96
Over/(Under) Recovery	53,820.31	-97,725.68	-97,714.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	133,063.03	823,880.18	823,880.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	53,820.31	-97,725.68	-97,714.17
Total Projected Indirect 2024-2025 (Numerator)	79,242.72	921,605.86	921,594.35
Direct Costs	6,687,255.09	5,996,437.94	5,996,437.94
Rate for 2024-2025 **	1.18*	15.37*	15.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44060
Form R0418**

Imlay City Community Schools
634 W BORLAND RD
IMLAY CITY, MI 48444

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	610,204.09	2,125,395.04	2,125,395.04
2020-2021 Fixed Carry Forward	-39,133.38	18,053.45	17,879.60
Total Indirect Costs	649,337.47	2,107,341.59	2,107,515.44
2020-2021 Direct Costs	20,255,511.76	18,740,320.81	18,740,320.81
2022-2023 Rate	3.21*	11.24*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,804,480.57	21,700,268.42	21,700,268.42
Indirect costs based on rate ** multiplied by actual direct costs	764,123.83	2,439,110.17	2,441,280.20
2022-2023 Actual Indirect Costs	696,549.45	2,800,761.60	2,800,761.60
2020-2021 Fixed Carry Forward	-39,133.38	18,053.45	17,879.60
Total Indirect Costs	735,682.83	2,782,708.15	2,782,882.00
Over/(Under) Recovery	28,441.00	-343,597.98	-341,601.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	696,549.45	2,800,761.60	2,800,761.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,441.00	-343,597.98	-341,601.80
Total Projected Indirect 2024-2025 (Numerator)	668,108.45	3,144,359.58	3,142,363.40
Direct Costs	23,804,480.57	21,700,268.42	21,700,268.42
Rate for 2024-2025 **	2.81*	14.49*	14.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44090
Form R0418**

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	638,104.04	2,027,330.17	2,027,330.17
2020-2021 Fixed Carry Forward	-2,372.24	125,661.99	127,093.14
Total Indirect Costs	640,476.28	1,901,668.18	1,900,237.03
2020-2021 Direct Costs	21,860,668.40	20,471,442.27	20,471,442.27
2022-2023 Rate	2.93*	9.29*	9.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,542,871.28	23,556,215.52	23,556,215.52
Indirect costs based on rate ** multiplied by actual direct costs	748,406.13	2,188,372.42	2,186,016.80
2022-2023 Actual Indirect Costs	858,378.47	2,845,034.23	2,845,034.23
2020-2021 Fixed Carry Forward	-2,372.24	125,661.99	127,093.14
Total Indirect Costs	860,750.71	2,719,372.24	2,717,941.09
Over/(Under) Recovery	-112,344.58	-530,999.82	-531,924.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	858,378.47	2,845,034.23	2,845,034.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-112,344.58	-530,999.82	-531,924.29
Total Projected Indirect 2024-2025 (Numerator)	970,723.05	3,376,034.05	3,376,958.52
Direct Costs	25,542,871.28	23,556,215.52	23,556,215.52
Rate for 2024-2025 **	3.80*	14.33*	14.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 44901
Form R0418**

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	144,445.70	553,946.81	553,946.81
2020-2021 Fixed Carry Forward	22,554.60	-82,591.46	-78,754.21
Total Indirect Costs	121,891.10	636,538.27	632,701.02
2020-2021 Direct Costs	3,618,182.87	3,208,681.76	3,208,681.76
2022-2023 Rate	3.37*	19.84*	19.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,102,539.75	4,611,389.78	4,611,389.78
Indirect costs based on rate ** multiplied by actual direct costs	171,955.59	691,708.47	909,366.06
2022-2023 Actual Indirect Costs	228,925.24	720,075.21	720,075.21
2020-2021 Fixed Carry Forward	22,554.60	-82,591.46	-78,754.21
Total Indirect Costs	206,370.64	802,666.67	798,829.42
Over/(Under) Recovery	-34,415.05	0.00	110,536.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	228,925.24	720,075.21	720,075.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-34,415.05	0.00	110,536.64
Total Projected Indirect 2024-2025 (Numerator)	263,340.29	720,075.21	609,538.57
Direct Costs	5,102,539.75	4,611,389.78	4,611,389.78
Rate for 2024-2025 **	5.16*	15.62*	13.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45010
Form R0418**

Glen Lake Community Schools
3375 W BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	554,579.82	1,744,204.96	1,744,204.96
2020-2021 Fixed Carry Forward	6,543.72	-26,854.41	-22,050.77
Total Indirect Costs	548,036.10	1,771,059.37	1,766,255.73
2020-2021 Direct Costs	12,960,362.31	11,770,737.17	11,770,737.17
2022-2023 Rate	4.23*	15.05*	15.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,604,857.91	14,341,172.87	14,341,172.87
Indirect costs based on rate ** multiplied by actual direct costs	660,085.49	2,151,175.93	2,152,610.05
2022-2023 Actual Indirect Costs	638,712.85	1,902,397.89	1,902,397.89
2020-2021 Fixed Carry Forward	6,543.72	-26,854.41	-22,050.77
Total Indirect Costs	632,169.13	1,929,252.30	1,924,448.66
Over/(Under) Recovery	27,916.36	0.00	228,161.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	638,712.85	1,902,397.89	1,902,397.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,916.36	0.00	228,161.39
Total Projected Indirect 2024-2025 (Numerator)	610,796.49	1,902,397.89	1,674,236.50
Direct Costs	15,604,857.91	14,341,172.87	14,341,172.87
Rate for 2024-2025 **	3.91*	13.27*	11.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45020
Form R0418**

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	361,250.08	848,622.47	848,622.47
2020-2021 Fixed Carry Forward	-26,647.90	-74,199.36	-73,877.21
Total Indirect Costs	387,897.98	922,821.83	922,499.68
2020-2021 Direct Costs	6,258,359.41	5,770,987.02	5,770,987.02
2022-2023 Rate	6.20*	15.99*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,371,140.75	6,684,890.10	6,684,890.10
Indirect costs based on rate ** multiplied by actual direct costs	457,010.73	1,002,733.52	1,068,913.93
2022-2023 Actual Indirect Costs	432,439.54	1,118,690.19	1,118,690.19
2020-2021 Fixed Carry Forward	-26,647.90	-74,199.36	-73,877.21
Total Indirect Costs	459,087.44	1,192,889.55	1,192,567.40
Over/(Under) Recovery	-2,076.71	0.00	-123,653.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	432,439.54	1,118,690.19	1,118,690.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,076.71	0.00	-123,653.47
Total Projected Indirect 2024-2025 (Numerator)	434,516.25	1,118,690.19	1,242,343.66
Direct Costs	7,371,140.75	6,684,890.10	6,684,890.10
Rate for 2024-2025 **	5.89*	16.73*	18.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45040
Form R0418**

Northport Public School District
104 S WING ST
NORTHPORT, MI 49670

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	213,991.42	664,930.15	664,930.15
2020-2021 Fixed Carry Forward	-1,289.72	0.00	127,486.91
Total Indirect Costs	215,281.14	664,930.15	537,443.24
2020-2021 Direct Costs	4,011,201.25	3,560,262.52	3,560,262.52
2022-2023 Rate	5.37*	18.68*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,394,936.52	3,922,155.75	3,922,155.75
Indirect costs based on rate ** multiplied by actual direct costs	236,008.09	588,323.36	592,245.52
2022-2023 Actual Indirect Costs	249,383.21	722,163.98	722,163.98
2020-2021 Fixed Carry Forward	-1,289.72	0.00	127,486.91
Total Indirect Costs	250,672.93	722,163.98	594,677.07
Over/(Under) Recovery	-14,664.84	0.00	-2,431.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	249,383.21	722,163.98	722,163.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,664.84	0.00	-2,431.55
Total Projected Indirect 2024-2025 (Numerator)	264,048.05	722,163.98	724,595.53
Direct Costs	4,394,936.52	3,922,155.75	3,922,155.75
Rate for 2024-2025 **	6.01*	18.41*	18.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45050
Form R0418**

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	275,928.50	996,913.14	996,913.14
2020-2021 Fixed Carry Forward	13,054.68	0.00	48,944.22
Total Indirect Costs	262,873.82	996,913.14	947,968.92
2020-2021 Direct Costs	6,963,727.31	6,242,742.67	6,242,742.67
2022-2023 Rate	3.77*	15.97*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,249,438.43	7,543,435.09	7,543,435.09
Indirect costs based on rate ** multiplied by actual direct costs	311,003.83	1,131,515.26	1,145,847.79
2022-2023 Actual Indirect Costs	394,174.11	1,100,177.45	1,100,177.45
2020-2021 Fixed Carry Forward	13,054.68	0.00	48,944.22
Total Indirect Costs	381,119.43	1,100,177.45	1,051,233.23
Over/(Under) Recovery	-70,115.60	0.00	94,614.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	394,174.11	1,100,177.45	1,100,177.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-70,115.60	0.00	94,614.56
Total Projected Indirect 2024-2025 (Numerator)	464,289.71	1,100,177.45	1,005,562.89
Direct Costs	8,249,438.43	7,543,435.09	7,543,435.09
Rate for 2024-2025 **	5.63*	14.58*	13.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 45901
Form R0418**

Leelanau Montessori Public School Academy
7401 E DUCK LAKE RD
Lake Leelanau, MI 49653

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	43,772.84	143,506.81	143,506.81
2020-2021 Fixed Carry Forward	4,583.23	0.00	0.00
Total Indirect Costs	39,189.61	143,506.81	143,506.81
2020-2021 Direct Costs	853,029.19	753,295.22	753,295.22
2022-2023 Rate	4.59*	19.05*	19.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,184,313.29	1,068,080.28	1,068,080.28
Indirect costs based on rate ** multiplied by actual direct costs	54,359.98	160,212.04	203,469.29
2022-2023 Actual Indirect Costs	53,235.59	169,468.60	169,468.60
2020-2021 Fixed Carry Forward	4,583.23	0.00	0.00
Total Indirect Costs	48,652.36	169,468.60	169,468.60
Over/(Under) Recovery	5,707.62	0.00	34,000.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	53,235.59	169,468.60	169,468.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,707.62	0.00	34,000.69
Total Projected Indirect 2024-2025 (Numerator)	47,527.97	169,468.60	135,467.91
Direct Costs	1,184,313.29	1,068,080.28	1,068,080.28
Rate for 2024-2025 **	4.01*	15.87*	12.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46000
Form R0418**

Lenawee ISD
4107 N ADRIAN HWY
ADRIAN, MI 49221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,743,641.87	4,769,532.17	4,769,532.17
2020-2021 Fixed Carry Forward	-56,989.28	-94,800.13	-94,672.88
Total Indirect Costs	2,800,631.15	4,864,332.30	4,864,205.05
2020-2021 Direct Costs	42,004,563.11	39,978,672.81	39,978,672.81
2022-2023 Rate	6.67*	12.17*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,820,601.35	44,548,737.21	44,548,737.21
Indirect costs based on rate ** multiplied by actual direct costs	3,122,934.11	5,421,581.32	5,421,581.32
2022-2023 Actual Indirect Costs	2,968,916.85	5,240,780.99	5,240,780.99
2020-2021 Fixed Carry Forward	-56,989.28	-94,800.13	-94,672.88
Total Indirect Costs	3,025,906.13	5,335,581.12	5,335,453.87
Over/(Under) Recovery	97,027.98	86,000.20	86,127.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,968,916.85	5,240,780.99	5,240,780.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	97,027.98	86,000.20	86,127.45
Total Projected Indirect 2024-2025 (Numerator)	2,871,888.87	5,154,780.79	5,154,653.54
Direct Costs	46,820,601.35	44,548,737.21	44,548,737.21
Rate for 2024-2025 **	6.13*	11.57*	11.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46010
Form R0418**

Adrian Public Schools
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,292,496.42	3,866,198.37	3,866,198.37
2020-2021 Fixed Carry Forward	-62,162.28	314,508.23	315,859.90
Total Indirect Costs	1,354,658.70	3,551,690.14	3,550,338.47
2020-2021 Direct Costs	34,342,464.55	31,768,762.60	31,768,762.60
2022-2023 Rate	3.94*	11.18*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	39,649,990.61	36,280,802.93	36,280,802.93
Indirect costs based on rate ** multiplied by actual direct costs	1,562,209.63	4,056,193.77	4,056,193.77
2022-2023 Actual Indirect Costs	1,457,772.12	4,826,959.80	4,826,959.80
2020-2021 Fixed Carry Forward	-62,162.28	314,508.23	315,859.90
Total Indirect Costs	1,519,934.40	4,512,451.57	4,511,099.90
Over/(Under) Recovery	42,275.23	-456,257.80	-454,906.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,457,772.12	4,826,959.80	4,826,959.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	42,275.23	-456,257.80	-454,906.13
Total Projected Indirect 2024-2025 (Numerator)	1,415,496.89	5,283,217.60	5,281,865.93
Direct Costs	39,649,990.61	36,280,802.93	36,280,802.93
Rate for 2024-2025 **	3.57*	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 2024-2025 Indirect Cost Rates
School District 46020
Form R0418**

Addison Community Schools
219 N COMSTOCK ST
ADDISON, MI 49220

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	243,066.38	976,081.08	976,081.08
2020-2021 Fixed Carry Forward	-157.01	151,800.51	150,238.38
Total Indirect Costs	243,223.39	824,280.57	825,842.70
2020-2021 Direct Costs	8,452,943.48	7,719,928.78	7,719,928.78
2022-2023 Rate	2.88*	10.68*	10.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,563,677.85	8,677,694.84	8,677,694.84
Indirect costs based on rate ** multiplied by actual direct costs	275,433.92	926,777.81	928,513.35
2022-2023 Actual Indirect Costs	242,181.57	1,128,164.58	1,128,164.58
2020-2021 Fixed Carry Forward	-157.01	151,800.51	150,238.38
Total Indirect Costs	242,338.58	976,364.07	977,926.20
Over/(Under) Recovery	33,095.34	-49,586.26	-49,412.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	242,181.57	1,128,164.58	1,128,164.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	33,095.34	-49,586.26	-49,412.85
Total Projected Indirect 2024-2025 (Numerator)	209,086.23	1,177,750.84	1,177,577.43
Direct Costs	9,563,677.85	8,677,694.84	8,677,694.84
Rate for 2024-2025 **	2.19*	13.57*	13.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46040
Form R0418**

Blissfield Community Schools
630 S LANE ST
BLISSFIELD, MI 49228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	498,914.42	1,641,785.97	1,641,785.97
2020-2021 Fixed Carry Forward	48,423.85	0.00	315,938.60
Total Indirect Costs	450,490.57	1,641,785.97	1,325,847.37
2020-2021 Direct Costs	12,281,668.43	11,138,796.88	11,138,796.88
2022-2023 Rate	3.67*	14.74*	11.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,334,966.01	12,940,580.02	12,940,580.02
Indirect costs based on rate ** multiplied by actual direct costs	526,093.25	1,907,441.49	1,539,929.02
2022-2023 Actual Indirect Costs	607,418.45	2,001,804.44	2,001,804.44
2020-2021 Fixed Carry Forward	48,423.85	0.00	315,938.60
Total Indirect Costs	558,994.60	2,001,804.44	1,685,865.84
Over/(Under) Recovery	-32,901.35	-94,362.95	-145,936.82

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	607,418.45	2,001,804.44	2,001,804.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-32,901.35	-94,362.95	-145,936.82
Total Projected Indirect 2024-2025 (Numerator)	640,319.80	2,096,167.39	2,147,741.26
Direct Costs	14,334,966.01	12,940,580.02	12,940,580.02
Rate for 2024-2025 **	4.47*	16.20*	16.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46050
Form R0418**

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	109,801.79	770,308.51	770,308.51
2020-2021 Fixed Carry Forward	2,914.27	0.00	-78,027.97
Total Indirect Costs	106,887.52	770,308.51	848,336.48
2020-2021 Direct Costs	5,303,427.18	4,642,920.46	4,642,920.46
2022-2023 Rate	2.02*	16.59*	18.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,392,072.99	4,678,970.48	4,678,970.48
Indirect costs based on rate ** multiplied by actual direct costs	108,919.87	701,845.57	854,847.91
2022-2023 Actual Indirect Costs	129,276.10	842,378.61	842,378.61
2020-2021 Fixed Carry Forward	2,914.27	0.00	-78,027.97
Total Indirect Costs	126,361.83	842,378.61	920,406.58
Over/(Under) Recovery	-17,441.96	0.00	-65,558.67

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	129,276.10	842,378.61	842,378.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,441.96	0.00	-65,558.67
Total Projected Indirect 2024-2025 (Numerator)	146,718.06	842,378.61	907,937.28
Direct Costs	5,392,072.99	4,678,970.48	4,678,970.48
Rate for 2024-2025 **	2.72*	18.00*	19.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46060
Form R0418**

Clinton Community Schools
340 E MICHIGAN AVE
CLINTON, MI 49236

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	264,553.01	1,189,363.28	1,189,363.28
2020-2021 Fixed Carry Forward	-1,722.46	47,220.51	47,454.02
Total Indirect Costs	266,275.47	1,142,142.77	1,141,909.26
2020-2021 Direct Costs	12,169,306.18	11,245,799.38	11,245,799.38
2022-2023 Rate	2.19*	10.16*	10.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,071,009.35	12,876,781.13	12,876,781.13
Indirect costs based on rate ** multiplied by actual direct costs	308,155.10	1,308,280.96	1,306,993.28
2022-2023 Actual Indirect Costs	280,191.30	1,474,419.52	1,474,419.52
2020-2021 Fixed Carry Forward	-1,722.46	47,220.51	47,454.02
Total Indirect Costs	281,913.76	1,427,199.01	1,426,965.50
Over/(Under) Recovery	26,241.34	-118,918.05	-119,972.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	280,191.30	1,474,419.52	1,474,419.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	26,241.34	-118,918.05	-119,972.22
Total Projected Indirect 2024-2025 (Numerator)	253,949.96	1,593,337.57	1,594,391.74
Direct Costs	14,071,009.35	12,876,781.13	12,876,781.13
Rate for 2024-2025 **	1.80*	12.37*	12.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46080
Form R0418**

Hudson Area Schools
781 N MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	244,179.61	1,270,222.40	1,270,222.40
2020-2021 Fixed Carry Forward	91,389.80	305,378.07	304,804.65
Total Indirect Costs	152,789.81	964,844.33	965,417.75
2020-2021 Direct Costs	12,639,089.07	11,613,046.28	11,613,046.28
2022-2023 Rate	1.21*	8.31*	8.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,154,003.09	13,871,862.63	13,871,862.63
Indirect costs based on rate ** multiplied by actual direct costs	183,363.44	1,152,751.78	1,152,751.78
2022-2023 Actual Indirect Costs	349,967.18	1,632,107.64	1,632,107.64
2020-2021 Fixed Carry Forward	91,389.80	305,378.07	304,804.65
Total Indirect Costs	258,577.38	1,326,729.57	1,327,302.99
Over/(Under) Recovery	-75,213.94	-173,977.79	-174,551.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	349,967.18	1,632,107.64	1,632,107.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-75,213.94	-173,977.79	-174,551.21
Total Projected Indirect 2024-2025 (Numerator)	425,181.12	1,806,085.43	1,806,658.85
Direct Costs	15,154,003.09	13,871,862.63	13,871,862.63
Rate for 2024-2025 **	2.81*	13.02*	13.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46090
Form R0418**

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	309,747.48	1,455,278.70	1,455,278.70
2020-2021 Fixed Carry Forward	-79,765.97	-151,036.82	-150,381.49
Total Indirect Costs	389,513.45	1,606,315.52	1,605,660.19
2020-2021 Direct Costs	17,698,221.63	16,552,690.41	16,552,690.41
2022-2023 Rate	2.20*	9.70*	9.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,281,188.66	19,852,000.85	19,852,000.85
Indirect costs based on rate ** multiplied by actual direct costs	468,186.15	1,925,644.08	1,925,644.08
2022-2023 Actual Indirect Costs	342,013.74	1,771,201.55	1,771,201.55
2020-2021 Fixed Carry Forward	-79,765.97	-151,036.82	-150,381.49
Total Indirect Costs	421,779.71	1,922,238.37	1,921,583.04
Over/(Under) Recovery	46,406.44	3,405.71	4,061.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	342,013.74	1,771,201.55	1,771,201.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,406.44	3,405.71	4,061.04
Total Projected Indirect 2024-2025 (Numerator)	295,607.30	1,767,795.84	1,767,140.51
Direct Costs	21,281,188.66	19,852,000.85	19,852,000.85
Rate for 2024-2025 **	1.39*	8.90*	8.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46100
Form R0418**

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	336,516.10	1,214,482.43	1,214,482.43
2020-2021 Fixed Carry Forward	-45,358.90	0.00	7,927.78
Total Indirect Costs	381,875.00	1,214,482.43	1,206,554.65
2020-2021 Direct Costs	6,704,271.54	5,826,305.21	5,826,305.21
2022-2023 Rate	5.70*	20.84*	20.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,849,500.96	6,958,673.09	6,958,673.09
Indirect costs based on rate ** multiplied by actual direct costs	447,421.55	1,043,800.96	1,441,141.20
2022-2023 Actual Indirect Costs	403,374.84	1,294,202.71	1,294,202.71
2020-2021 Fixed Carry Forward	-45,358.90	0.00	7,927.78
Total Indirect Costs	448,733.74	1,294,202.71	1,286,274.93
Over/(Under) Recovery	-1,312.19	0.00	154,866.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	403,374.84	1,294,202.71	1,294,202.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,312.19	0.00	154,866.27
Total Projected Indirect 2024-2025 (Numerator)	404,687.03	1,294,202.71	1,139,336.44
Direct Costs	7,849,500.96	6,958,673.09	6,958,673.09
Rate for 2024-2025 **	5.16*	18.60*	16.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46110
Form R0418**

Onsted Community Schools
10109 Slee Rd
Onsted, MI 49265

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	416,932.98	1,642,677.36	1,642,677.36
2020-2021 Fixed Carry Forward	14,258.93	33,728.46	33,728.46
Total Indirect Costs	402,674.05	1,608,948.90	1,608,948.90
2020-2021 Direct Costs	13,517,978.49	12,292,234.11	12,292,234.11
2022-2023 Rate	2.98*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,904,708.05	15,406,111.14	15,406,111.14
Indirect costs based on rate ** multiplied by actual direct costs	503,760.30	2,016,659.95	2,016,659.95
2022-2023 Actual Indirect Costs	645,098.75	2,143,695.66	2,143,695.66
2020-2021 Fixed Carry Forward	14,258.93	33,728.46	33,728.46
Total Indirect Costs	630,839.82	2,109,967.20	2,109,967.20
Over/(Under) Recovery	-127,079.52	-93,307.25	-93,307.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	645,098.75	2,143,695.66	2,143,695.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-127,079.52	-93,307.25	-93,307.25
Total Projected Indirect 2024-2025 (Numerator)	772,178.27	2,237,002.91	2,237,002.91
Direct Costs	16,904,708.05	15,406,111.14	15,406,111.14
Rate for 2024-2025 **	4.57*	14.52*	14.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46130
Form R0418**

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	247,895.70	1,329,118.80	1,329,118.80
2020-2021 Fixed Carry Forward	-78,833.81	-294,660.82	-295,163.63
Total Indirect Costs	326,729.51	1,623,779.62	1,624,282.43
2020-2021 Direct Costs	8,986,051.63	7,904,828.53	7,904,828.53
2022-2023 Rate	3.64*	20.54*	20.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,540,204.05	9,491,122.26	9,491,122.26
Indirect costs based on rate ** multiplied by actual direct costs	383,663.43	1,423,668.34	1,950,425.62
2022-2023 Actual Indirect Costs	115,414.45	1,164,496.24	1,164,496.24
2020-2021 Fixed Carry Forward	-78,833.81	-294,660.82	-295,163.63
Total Indirect Costs	194,248.26	1,459,157.06	1,459,659.87
Over/(Under) Recovery	189,415.17	0.00	490,765.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	115,414.45	1,164,496.24	1,164,496.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	189,415.17	0.00	490,765.75
Total Projected Indirect 2024-2025 (Numerator)	-74,000.72	1,164,496.24	673,730.49
Direct Costs	10,540,204.05	9,491,122.26	9,491,122.26
Rate for 2024-2025 **	0.00*	12.27*	7.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 46140
Form R0418**

Tecumseh Public Schools
760 BROWN ST
TECUMSEH, MI 49286

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	790,123.67	3,323,277.38	3,323,277.38
2020-2021 Fixed Carry Forward	20,022.78	0.00	610,118.84
Total Indirect Costs	770,100.89	3,323,277.38	2,713,158.54
2020-2021 Direct Costs	27,626,700.65	25,093,546.94	25,093,546.94
2022-2023 Rate	2.79*	13.24*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,690,874.39	31,028,108.19	31,028,108.19
Indirect costs based on rate ** multiplied by actual direct costs	967,875.40	4,108,121.52	3,354,138.50
2022-2023 Actual Indirect Costs	1,132,643.17	4,795,409.37	4,795,409.37
2020-2021 Fixed Carry Forward	20,022.78	0.00	610,118.84
Total Indirect Costs	1,112,620.39	4,795,409.37	4,185,290.53
Over/(Under) Recovery	-144,744.99	-687,287.85	-831,152.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,132,643.17	4,795,409.37	4,795,409.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-144,744.99	-687,287.85	-831,152.03
Total Projected Indirect 2024-2025 (Numerator)	1,277,388.16	5,482,697.22	5,626,561.40
Direct Costs	34,690,874.39	31,028,108.19	31,028,108.19
Rate for 2024-2025 **	3.68*	17.67*	18.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47000
Form R0418**

Livingston ESA
1425 W GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,910,653.18	4,324,438.03	4,324,438.03
2020-2021 Fixed Carry Forward	73,430.75	-641,786.75	-641,786.75
Total Indirect Costs	2,837,222.43	4,966,224.78	4,966,224.78
2020-2021 Direct Costs	47,421,158.42	46,007,373.57	46,007,373.57
2022-2023 Rate	5.98*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	57,064,930.17	55,972,902.53	55,972,902.53
Indirect costs based on rate ** multiplied by actual direct costs	3,412,482.82	6,039,476.18	6,039,476.18
2022-2023 Actual Indirect Costs	3,264,158.47	4,356,186.11	4,356,186.11
2020-2021 Fixed Carry Forward	73,430.75	-641,786.75	-641,786.75
Total Indirect Costs	3,190,727.72	4,997,972.86	4,997,972.86
Over/(Under) Recovery	221,755.10	1,041,503.32	1,041,503.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,264,158.47	4,356,186.11	4,356,186.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	221,755.10	1,041,503.32	1,041,503.32
Total Projected Indirect 2024-2025 (Numerator)	3,042,403.37	3,314,682.79	3,314,682.79
Direct Costs	57,064,930.17	55,972,902.53	55,972,902.53
Rate for 2024-2025 **	5.33*	5.92*	5.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47010
Form R0418**

Brighton Area Schools
125 S CHURCH ST
BRIGHTON, MI 48116

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,769,749.28	7,105,582.58	7,105,582.58
2020-2021 Fixed Carry Forward	124,583.38	358,235.15	354,877.76
Total Indirect Costs	1,645,165.90	6,747,347.43	6,750,704.82
2020-2021 Direct Costs	86,623,996.77	81,053,521.42	81,053,521.42
2022-2023 Rate	1.90*	8.32*	8.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	108,861,972.63	102,384,729.38	102,384,729.38
Indirect costs based on rate ** multiplied by actual direct costs	2,068,377.48	8,518,409.48	8,528,647.96
2022-2023 Actual Indirect Costs	2,302,858.17	8,780,101.42	8,780,101.42
2020-2021 Fixed Carry Forward	124,583.38	358,235.15	354,877.76
Total Indirect Costs	2,178,274.79	8,421,866.27	8,425,223.66
Over/(Under) Recovery	-109,897.31	96,543.21	103,424.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,302,858.17	8,780,101.42	8,780,101.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-109,897.31	96,543.21	103,424.30
Total Projected Indirect 2024-2025 (Numerator)	2,412,755.48	8,683,558.21	8,676,677.12
Direct Costs	108,861,972.63	102,384,729.38	102,384,729.38
Rate for 2024-2025 **	2.22*	8.48*	8.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47030
Form R0418**

Fowlerville Community Schools
7677 W SHARPE RD STE A
FOWLERVILLE, MI 48836

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,022,219.43	3,620,367.53	3,620,367.53
2020-2021 Fixed Carry Forward	-7,904.30	171,844.20	171,363.28
Total Indirect Costs	1,030,123.73	3,448,523.33	3,449,004.25
2020-2021 Direct Costs	28,360,456.03	25,762,307.93	25,762,307.93
2022-2023 Rate	3.63*	13.39*	13.39**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	33,705,787.29	30,736,802.39	30,736,802.39
Indirect costs based on rate ** multiplied by actual direct costs	1,223,520.08	4,115,657.84	4,115,657.84
2022-2023 Actual Indirect Costs	1,130,097.24	4,099,082.14	4,099,082.14
2020-2021 Fixed Carry Forward	-7,904.30	171,844.20	171,363.28
Total Indirect Costs	1,138,001.54	3,927,237.94	3,927,718.86
Over/(Under) Recovery	85,518.54	188,419.90	187,938.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,130,097.24	4,099,082.14	4,099,082.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	85,518.54	188,419.90	187,938.98
Total Projected Indirect 2024-2025 (Numerator)	1,044,578.70	3,910,662.24	3,911,143.16
Direct Costs	33,705,787.29	30,736,802.39	30,736,802.39
Rate for 2024-2025 **	3.10*	12.72*	12.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47060
Form R0418**

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	805,420.40	6,033,501.61	6,033,501.61
2020-2021 Fixed Carry Forward	111,909.52	216,048.26	214,322.71
Total Indirect Costs	693,510.88	5,817,453.35	5,819,178.90
2020-2021 Direct Costs	52,756,390.96	47,398,798.51	47,398,798.51
2022-2023 Rate	1.31*	12.27*	12.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	64,364,932.85	57,782,486.44	57,782,486.44
Indirect costs based on rate ** multiplied by actual direct costs	843,180.62	7,089,911.09	7,095,689.33
2022-2023 Actual Indirect Costs	896,341.88	7,478,788.29	7,478,788.29
2020-2021 Fixed Carry Forward	111,909.52	216,048.26	214,322.71
Total Indirect Costs	784,432.36	7,262,740.03	7,264,465.58
Over/(Under) Recovery	58,748.26	-172,828.94	-168,776.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	896,341.88	7,478,788.29	7,478,788.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	58,748.26	-172,828.94	-168,776.25
Total Projected Indirect 2024-2025 (Numerator)	837,593.62	7,651,617.23	7,647,564.54
Direct Costs	64,364,932.85	57,782,486.44	57,782,486.44
Rate for 2024-2025 **	1.30*	13.24*	13.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47070
Form R0418**

Howell Public Schools
411 N HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,564,040.76	8,244,976.75	8,244,976.75
2020-2021 Fixed Carry Forward	67,430.00	0.00	1,294,529.51
Total Indirect Costs	2,496,610.76	8,244,976.75	6,950,447.24
2020-2021 Direct Costs	66,285,096.58	61,839,263.59	61,839,263.59
2022-2023 Rate	3.77*	13.33*	11.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	88,439,972.22	81,023,955.14	81,023,955.14
Indirect costs based on rate ** multiplied by actual direct costs	3,334,186.95	10,800,493.22	9,107,092.56
2022-2023 Actual Indirect Costs	3,122,646.01	10,538,663.09	10,538,663.09
2020-2021 Fixed Carry Forward	67,430.00	0.00	1,294,529.51
Total Indirect Costs	3,055,216.01	10,538,663.09	9,244,133.58
Over/(Under) Recovery	278,970.94	261,830.13	-137,041.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,122,646.01	10,538,663.09	10,538,663.09
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	278,970.94	261,830.13	-137,041.02
Total Projected Indirect 2024-2025 (Numerator)	2,843,675.07	10,276,832.96	10,675,704.11
Direct Costs	88,439,972.22	81,023,955.14	81,023,955.14
Rate for 2024-2025 **	3.22*	12.68*	13.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47080
Form R0418**

Pinckney Community Schools
2130 E M 36
PINCKNEY, MI 48169

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,128,361.08	3,957,771.14	3,957,771.14
2020-2021 Fixed Carry Forward	-102,173.53	0.00	-86,789.21
Total Indirect Costs	1,230,534.61	3,957,771.14	4,044,560.35
2020-2021 Direct Costs	24,934,600.56	22,105,190.50	22,105,190.50
2022-2023 Rate	4.94*	17.90*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,715,722.14	23,572,207.21	23,572,207.21
Indirect costs based on rate ** multiplied by actual direct costs	1,319,756.67	3,535,831.08	4,313,713.92
2022-2023 Actual Indirect Costs	1,050,357.35	4,193,872.28	4,193,872.28
2020-2021 Fixed Carry Forward	-102,173.53	0.00	-86,789.21
Total Indirect Costs	1,152,530.88	4,193,872.28	4,280,661.49
Over/(Under) Recovery	167,225.79	0.00	33,052.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,050,357.35	4,193,872.28	4,193,872.28
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	167,225.79	0.00	33,052.43
Total Projected Indirect 2024-2025 (Numerator)	883,131.56	4,193,872.28	4,160,819.85
Direct Costs	26,715,722.14	23,572,207.21	23,572,207.21
Rate for 2024-2025 **	3.31*	17.79*	17.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47900
Form R0418**

Light of the World Academy
550 E HAMBURG ST
Pinckney, MI 48169

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	126,487.00	275,763.00	275,763.00
2020-2021 Fixed Carry Forward	31,424.20	0.00	45,335.02
Total Indirect Costs	95,062.80	275,763.00	230,427.98
2020-2021 Direct Costs	1,779,120.00	1,629,844.00	1,629,844.00
2022-2023 Rate	5.34*	16.92*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,279,648.00	2,099,250.00	2,099,250.00
Indirect costs based on rate ** multiplied by actual direct costs	121,733.20	314,887.50	296,833.95
2022-2023 Actual Indirect Costs	132,720.00	313,118.00	313,118.00
2020-2021 Fixed Carry Forward	31,424.20	0.00	45,335.02
Total Indirect Costs	101,295.80	313,118.00	267,782.98
Over/(Under) Recovery	20,437.40	0.00	29,050.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	132,720.00	313,118.00	313,118.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,437.40	0.00	29,050.97
Total Projected Indirect 2024-2025 (Numerator)	112,282.60	313,118.00	284,067.03
Direct Costs	2,279,648.00	2,099,250.00	2,099,250.00
Rate for 2024-2025 **	4.93*	14.92*	13.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47901
Form R0418**

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	13,577.00	218,426.00	218,426.00
2020-2021 Fixed Carry Forward	539.46	0.00	0.00
Total Indirect Costs	13,037.54	218,426.00	218,426.00
2020-2021 Direct Costs	1,126,024.00	921,175.00	921,175.00
2022-2023 Rate	1.16*	23.71*	23.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,121,619.18	1,034,885.24	1,034,885.24
Indirect costs based on rate ** multiplied by actual direct costs	13,010.78	155,232.79	245,371.29
2022-2023 Actual Indirect Costs	12,776.60	99,510.54	99,510.54
2020-2021 Fixed Carry Forward	539.46	0.00	0.00
Total Indirect Costs	12,237.14	99,510.54	99,510.54
Over/(Under) Recovery	773.64	0.00	145,860.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,776.60	99,510.54	99,510.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	773.64	0.00	145,860.75
Total Projected Indirect 2024-2025 (Numerator)	12,002.96	99,510.54	-46,350.21
Direct Costs	1,121,619.18	1,034,885.24	1,034,885.24
Rate for 2024-2025 **	1.07*	9.62*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47902
Form R0418**

Charyl Stockwell Academy
9758 E HIGHLAND RD
HOWELL, MI 48843

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	62,626.00	1,298,602.00	1,298,602.00
2020-2021 Fixed Carry Forward	0.00	-188,652.65	-187,095.18
Total Indirect Costs	62,626.00	1,487,254.65	1,485,697.18
2020-2021 Direct Costs	10,619,008.00	9,383,032.00	9,383,032.00
2022-2023 Rate	0.59*	15.85*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,872,760.00	10,551,538.00	10,551,538.00
Indirect costs based on rate ** multiplied by actual direct costs	70,049.28	1,582,730.70	1,670,308.47
2022-2023 Actual Indirect Costs	95,814.00	1,417,036.00	1,417,036.00
2020-2021 Fixed Carry Forward	0.00	-188,652.65	-187,095.18
Total Indirect Costs	95,814.00	1,605,688.65	1,604,131.18
Over/(Under) Recovery	-25,764.72	0.00	66,177.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	95,814.00	1,417,036.00	1,417,036.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,764.72	0.00	66,177.29
Total Projected Indirect 2024-2025 (Numerator)	121,578.72	1,417,036.00	1,350,858.71
Direct Costs	11,872,760.00	10,551,538.00	10,551,538.00
Rate for 2024-2025 **	1.02*	13.43*	12.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 47903
Form R0418**

FlexTech High School
7707 CONFERENCE CENTER DR
Brighton, MI 48114

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,548.00	176,152.00	176,152.00
2020-2021 Fixed Carry Forward	0.00	43,717.14	28,470.73
Total Indirect Costs	36,548.00	132,434.86	147,681.27
2020-2021 Direct Costs	2,046,535.00	1,906,931.00	1,906,931.00
2022-2023 Rate	1.79*	6.94*	7.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,863,680.00	1,692,175.00	1,692,175.00
Indirect costs based on rate ** multiplied by actual direct costs	33,359.87	117,436.95	130,974.35
2022-2023 Actual Indirect Costs	29,394.00	200,899.00	200,899.00
2020-2021 Fixed Carry Forward	0.00	43,717.14	28,470.73
Total Indirect Costs	29,394.00	157,181.86	172,428.27
Over/(Under) Recovery	3,965.87	-39,744.91	-41,453.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,394.00	200,899.00	200,899.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,965.87	-39,744.91	-41,453.92
Total Projected Indirect 2024-2025 (Numerator)	25,428.13	240,643.91	242,352.92
Direct Costs	1,863,680.00	1,692,175.00	1,692,175.00
Rate for 2024-2025 **	1.36*	14.22*	14.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 48040
Form R0418**

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	382,111.33	1,018,676.09	1,018,676.09
2020-2021 Fixed Carry Forward	-54,487.28	0.00	-112,756.72
Total Indirect Costs	436,598.61	1,018,676.09	1,131,432.81
2020-2021 Direct Costs	6,723,112.14	6,086,547.38	6,086,547.38
2022-2023 Rate	6.49*	16.74*	18.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,926,163.76	7,229,819.92	7,229,819.92
Indirect costs based on rate ** multiplied by actual direct costs	514,408.03	1,084,472.99	1,344,023.52
2022-2023 Actual Indirect Costs	397,058.85	1,093,402.69	1,093,402.69
2020-2021 Fixed Carry Forward	-54,487.28	0.00	-112,756.72
Total Indirect Costs	451,546.13	1,093,402.69	1,206,159.41
Over/(Under) Recovery	62,861.90	0.00	137,864.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	397,058.85	1,093,402.69	1,093,402.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	62,861.90	0.00	137,864.11
Total Projected Indirect 2024-2025 (Numerator)	334,196.95	1,093,402.69	955,538.58
Direct Costs	7,926,163.76	7,229,819.92	7,229,819.92
Rate for 2024-2025 **	4.22*	15.12*	13.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49010
Form R0418**

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	83,786.90	637,434.82	637,434.82
2020-2021 Fixed Carry Forward	6,459.56	74,985.44	75,250.64
Total Indirect Costs	77,327.34	562,449.38	562,184.18
2020-2021 Direct Costs	6,089,341.89	5,535,693.97	5,535,693.97
2022-2023 Rate	1.27*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,318,118.67	6,591,686.02	6,591,686.02
Indirect costs based on rate ** multiplied by actual direct costs	92,940.11	669,715.30	669,715.30
2022-2023 Actual Indirect Costs	107,728.81	834,161.46	834,161.46
2020-2021 Fixed Carry Forward	6,459.56	74,985.44	75,250.64
Total Indirect Costs	101,269.25	759,176.02	758,910.82
Over/(Under) Recovery	-8,329.14	-89,460.72	-89,195.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	107,728.81	834,161.46	834,161.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-8,329.14	-89,460.72	-89,195.52
Total Projected Indirect 2024-2025 (Numerator)	116,057.95	923,622.18	923,356.98
Direct Costs	7,318,118.67	6,591,686.02	6,591,686.02
Rate for 2024-2025 **	1.59*	14.01*	14.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49020
Form R0418**

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	21,675.00	37,094.84	37,094.84
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	21,675.00	37,094.84	37,094.84
2020-2021 Direct Costs	182,541.75	167,121.91	167,121.91
2022-2023 Rate	11.87*	22.20*	22.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	144,352.07	130,267.94	130,267.94
Indirect costs based on rate ** multiplied by actual direct costs	17,134.59	19,540.19	28,919.48
2022-2023 Actual Indirect Costs	29,261.78	43,345.91	43,345.91
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,261.78	43,345.91	43,345.91
Over/(Under) Recovery	-12,127.19	0.00	-14,426.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,261.78	43,345.91	43,345.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-12,127.19	0.00	-14,426.43
Total Projected Indirect 2024-2025 (Numerator)	41,388.97	43,345.91	57,772.34
Direct Costs	144,352.07	130,267.94	130,267.94
Rate for 2024-2025 **	28.67*	33.27*	44.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49040
Form R0418**

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,701.54	844,810.33	844,810.33
2020-2021 Fixed Carry Forward	-51,578.14	0.00	-228,362.08
Total Indirect Costs	319,279.68	844,810.33	1,073,172.41
2020-2021 Direct Costs	3,186,634.19	2,724,849.84	2,724,849.84
2022-2023 Rate	10.02*	31.00*	39.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,144,751.90	3,633,874.14	3,633,874.14
Indirect costs based on rate ** multiplied by actual direct costs	415,304.14	545,081.12	908,468.54
2022-2023 Actual Indirect Costs	174,497.83	685,375.59	685,375.59
2020-2021 Fixed Carry Forward	-51,578.14	0.00	-228,362.08
Total Indirect Costs	226,075.97	685,375.59	913,737.67
Over/(Under) Recovery	189,228.17	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	174,497.83	685,375.59	685,375.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	189,228.17	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-14,730.34	685,375.59	685,375.59
Direct Costs	4,144,751.90	3,633,874.14	3,633,874.14
Rate for 2024-2025 **	0.00*	18.86*	18.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49055
Form R0418**

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,557.18	659,749.29	659,749.29
2020-2021 Fixed Carry Forward	-54,761.84	-106,918.90	-102,469.05
Total Indirect Costs	273,319.02	766,668.19	762,218.34
2020-2021 Direct Costs	4,473,507.14	4,032,315.03	4,032,315.03
2022-2023 Rate	6.11*	19.01*	18.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,691,511.28	5,286,212.04	5,286,212.04
Indirect costs based on rate ** multiplied by actual direct costs	347,751.34	792,931.81	999,094.08
2022-2023 Actual Indirect Costs	255,452.37	660,751.61	660,751.61
2020-2021 Fixed Carry Forward	-54,761.84	-106,918.90	-102,469.05
Total Indirect Costs	310,214.21	767,670.51	763,220.66
Over/(Under) Recovery	37,537.13	0.00	235,873.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	255,452.37	660,751.61	660,751.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	37,537.13	0.00	235,873.42
Total Projected Indirect 2024-2025 (Numerator)	217,915.24	660,751.61	424,878.19
Direct Costs	5,691,511.28	5,286,212.04	5,286,212.04
Rate for 2024-2025 **	3.83*	12.50*	8.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49070
Form R0418**

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	104,968.08	346,002.76	346,002.76
2020-2021 Fixed Carry Forward	-9,879.16	0.00	-46,119.70
Total Indirect Costs	114,847.24	346,002.76	392,122.46
2020-2021 Direct Costs	1,786,027.26	1,544,992.58	1,544,992.58
2022-2023 Rate	6.43*	22.40*	25.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,932,152.87	1,755,171.54	1,755,171.54
Indirect costs based on rate ** multiplied by actual direct costs	124,237.43	263,275.73	438,792.89
2022-2023 Actual Indirect Costs	131,726.59	308,707.92	308,707.92
2020-2021 Fixed Carry Forward	-9,879.16	0.00	-46,119.70
Total Indirect Costs	141,605.75	308,707.92	354,827.62
Over/(Under) Recovery	-17,368.32	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	131,726.59	308,707.92	308,707.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,368.32	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	149,094.91	308,707.92	308,707.92
Direct Costs	1,932,152.87	1,755,171.54	1,755,171.54
Rate for 2024-2025 **	7.72*	17.59*	17.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49110
Form R0418**

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	95,222.64	506,283.21	506,283.21
2020-2021 Fixed Carry Forward	-30,082.38	0.00	0.00
Total Indirect Costs	125,305.02	506,283.21	506,283.21
2020-2021 Direct Costs	1,864,069.83	1,453,009.26	1,453,009.26
2022-2023 Rate	6.72*	34.84*	34.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,229,510.77	2,021,378.94	2,021,378.94
Indirect costs based on rate ** multiplied by actual direct costs	149,823.12	303,206.84	505,344.74
2022-2023 Actual Indirect Costs	108,708.78	316,840.61	316,840.61
2020-2021 Fixed Carry Forward	-30,082.38	0.00	0.00
Total Indirect Costs	138,791.16	316,840.61	316,840.61
Over/(Under) Recovery	11,031.96	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	108,708.78	316,840.61	316,840.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,031.96	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	97,676.82	316,840.61	316,840.61
Direct Costs	2,229,510.77	2,021,378.94	2,021,378.94
Rate for 2024-2025 **	4.38*	15.67*	15.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 49901
Form R0418**

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	101,156.64	198,036.45	198,036.45
2020-2021 Fixed Carry Forward	-25,889.20	0.00	-16,751.33
Total Indirect Costs	127,045.84	198,036.45	214,787.78
2020-2021 Direct Costs	1,245,653.60	1,148,773.79	1,148,773.79
2022-2023 Rate	10.20*	17.24*	18.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,536,592.01	1,431,775.88	1,431,775.88
Indirect costs based on rate ** multiplied by actual direct costs	156,732.39	214,766.38	267,742.09
2022-2023 Actual Indirect Costs	127,682.33	232,498.46	232,498.46
2020-2021 Fixed Carry Forward	-25,889.20	0.00	-16,751.33
Total Indirect Costs	153,571.53	232,498.46	249,249.79
Over/(Under) Recovery	3,160.86	0.00	18,492.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	127,682.33	232,498.46	232,498.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,160.86	0.00	18,492.30
Total Projected Indirect 2024-2025 (Numerator)	124,521.47	232,498.46	214,006.16
Direct Costs	1,536,592.01	1,431,775.88	1,431,775.88
Rate for 2024-2025 **	8.10*	16.24*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50000
Form R0418**

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,036,756.13	14,666,752.59	14,666,752.59
2020-2021 Fixed Carry Forward	-590,789.06	-1,430,166.43	-1,430,166.43
Total Indirect Costs	6,627,545.19	16,096,919.02	16,096,919.02
2020-2021 Direct Costs	134,589,665.85	125,959,669.39	125,959,669.39
2022-2023 Rate	4.92*	12.78*	12.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	151,031,092.79	140,874,318.75	140,874,318.75
Indirect costs based on rate ** multiplied by actual direct costs	7,430,729.77	18,003,737.94	18,003,737.94
2022-2023 Actual Indirect Costs	8,542,331.63	18,699,105.67	18,699,105.67
2020-2021 Fixed Carry Forward	-590,789.06	-1,430,166.43	-1,430,166.43
Total Indirect Costs	9,133,120.69	20,129,272.10	20,129,272.10
Over/(Under) Recovery	-1,702,390.92	-2,125,534.16	-2,125,534.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	8,542,331.63	18,699,105.67	18,699,105.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,702,390.92	-2,125,534.16	-2,125,534.16
Total Projected Indirect 2024-2025 (Numerator)	10,244,722.55	20,824,639.83	20,824,639.83
Direct Costs	151,031,092.79	140,874,318.75	140,874,318.75
Rate for 2024-2025 **	6.78*	14.78*	14.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50010
Form R0418**

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,407,456.17	4,329,080.20	4,329,080.20
2020-2021 Fixed Carry Forward	-153,673.65	0.00	-26,345.36
Total Indirect Costs	1,561,129.82	4,329,080.20	4,355,425.56
2020-2021 Direct Costs	31,830,088.92	28,911,588.43	28,911,588.43
2022-2023 Rate	4.90*	14.97*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,868,831.77	34,249,875.02	34,249,875.02
Indirect costs based on rate ** multiplied by actual direct costs	1,855,572.76	5,127,206.29	5,158,031.18
2022-2023 Actual Indirect Costs	1,472,586.51	5,091,543.26	5,091,543.26
2020-2021 Fixed Carry Forward	-153,673.65	0.00	-26,345.36
Total Indirect Costs	1,626,260.16	5,091,543.26	5,117,888.62
Over/(Under) Recovery	229,312.60	35,663.03	40,142.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,472,586.51	5,091,543.26	5,091,543.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	229,312.60	35,663.03	40,142.56
Total Projected Indirect 2024-2025 (Numerator)	1,243,273.91	5,055,880.23	5,051,400.70
Direct Costs	37,868,831.77	34,249,875.02	34,249,875.02
Rate for 2024-2025 **	3.28*	14.76*	14.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50020
Form R0418**

Eastpointe Community Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,394,006.98	4,072,981.81	4,072,981.81
2020-2021 Fixed Carry Forward	-227,105.85	0.00	285,241.58
Total Indirect Costs	1,621,112.83	4,072,981.81	3,787,740.23
2020-2021 Direct Costs	27,800,647.30	25,121,672.47	25,121,672.47
2022-2023 Rate	5.83*	16.21*	15.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,247,806.71	34,588,199.45	34,588,199.45
Indirect costs based on rate ** multiplied by actual direct costs	2,229,847.13	5,188,229.92	5,215,900.48
2022-2023 Actual Indirect Costs	1,676,631.12	5,336,238.38	5,336,238.38
2020-2021 Fixed Carry Forward	-227,105.85	0.00	285,241.58
Total Indirect Costs	1,903,736.97	5,336,238.38	5,050,996.80
Over/(Under) Recovery	326,110.16	0.00	164,903.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,676,631.12	5,336,238.38	5,336,238.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	326,110.16	0.00	164,903.68
Total Projected Indirect 2024-2025 (Numerator)	1,350,520.96	5,336,238.38	5,171,334.70
Direct Costs	38,247,806.71	34,588,199.45	34,588,199.45
Rate for 2024-2025 **	3.53*	15.43*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50030
Form R0418**

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,144,037.45	7,418,540.72	7,418,540.72
2020-2021 Fixed Carry Forward	-114,692.66	0.00	-49,030.56
Total Indirect Costs	2,258,730.11	7,418,540.72	7,467,571.28
2020-2021 Direct Costs	51,182,588.23	45,718,874.35	45,718,874.35
2022-2023 Rate	4.41*	16.23*	16.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	61,878,348.32	55,885,769.92	55,885,769.92
Indirect costs based on rate ** multiplied by actual direct costs	2,728,835.16	8,382,865.49	9,126,146.23
2022-2023 Actual Indirect Costs	2,785,710.30	8,778,288.70	8,778,288.70
2020-2021 Fixed Carry Forward	-114,692.66	0.00	-49,030.56
Total Indirect Costs	2,900,402.96	8,778,288.70	8,827,319.26
Over/(Under) Recovery	-171,567.80	0.00	298,826.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,785,710.30	8,778,288.70	8,778,288.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-171,567.80	0.00	298,826.97
Total Projected Indirect 2024-2025 (Numerator)	2,957,278.10	8,778,288.70	8,479,461.73
Direct Costs	61,878,348.32	55,885,769.92	55,885,769.92
Rate for 2024-2025 **	4.78*	15.71*	15.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50040
Form R0418**

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	871,312.54	6,451,984.63	6,451,984.63
2020-2021 Fixed Carry Forward	-27,640.77	803,918.40	806,204.33
Total Indirect Costs	898,953.31	5,648,066.23	5,645,780.30
2020-2021 Direct Costs	65,024,566.85	59,301,582.24	59,301,582.24
2022-2023 Rate	1.38*	9.52*	9.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	76,563,818.10	69,787,372.27	69,787,372.27
Indirect costs based on rate ** multiplied by actual direct costs	1,056,580.69	6,643,757.84	6,643,757.84
2022-2023 Actual Indirect Costs	1,167,287.66	7,943,733.49	7,943,733.49
2020-2021 Fixed Carry Forward	-27,640.77	803,918.40	806,204.33
Total Indirect Costs	1,194,928.43	7,139,815.09	7,137,529.16
Over/(Under) Recovery	-138,347.74	-496,057.25	-493,771.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,167,287.66	7,943,733.49	7,943,733.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-138,347.74	-496,057.25	-493,771.32
Total Projected Indirect 2024-2025 (Numerator)	1,305,635.40	8,439,790.74	8,437,504.81
Direct Costs	76,563,818.10	69,787,372.27	69,787,372.27
Rate for 2024-2025 **	1.71*	12.09*	12.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50050
Form R0418**

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	944,400.34	2,537,017.93	2,537,017.93
2020-2021 Fixed Carry Forward	-65,273.29	-109,703.52	-177,969.65
Total Indirect Costs	1,009,673.63	2,646,721.45	2,714,987.58
2020-2021 Direct Costs	18,844,319.15	17,251,701.56	17,251,701.56
2022-2023 Rate	5.36*	15.34*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,565,443.40	21,691,317.53	21,691,317.53
Indirect costs based on rate ** multiplied by actual direct costs	1,263,107.77	3,253,697.63	3,414,213.38
2022-2023 Actual Indirect Costs	998,166.19	2,872,292.06	2,872,292.06
2020-2021 Fixed Carry Forward	-65,273.29	-109,703.52	-177,969.65
Total Indirect Costs	1,063,439.48	2,981,995.58	3,050,261.71
Over/(Under) Recovery	199,668.29	0.00	363,951.67

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	998,166.19	2,872,292.06	2,872,292.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	199,668.29	0.00	363,951.67
Total Projected Indirect 2024-2025 (Numerator)	798,497.90	2,872,292.06	2,508,340.39
Direct Costs	23,565,443.40	21,691,317.53	21,691,317.53
Rate for 2024-2025 **	3.39*	13.24*	11.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50070
Form R0418**

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	785,350.26	3,022,222.35	3,022,222.35
2020-2021 Fixed Carry Forward	119,414.74	731,480.21	731,299.16
Total Indirect Costs	665,935.52	2,290,742.14	2,290,923.19
2020-2021 Direct Costs	30,482,446.02	28,245,573.93	28,245,573.93
2022-2023 Rate	2.18*	8.11*	8.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,464,599.06	28,566,194.16	28,566,194.16
Indirect costs based on rate ** multiplied by actual direct costs	685,928.26	2,316,718.35	2,316,718.35
2022-2023 Actual Indirect Costs	1,443,500.33	4,341,905.23	4,341,905.23
2020-2021 Fixed Carry Forward	119,414.74	731,480.21	731,299.16
Total Indirect Costs	1,324,085.59	3,610,425.02	3,610,606.07
Over/(Under) Recovery	-518,742.59	-1,293,706.67	-1,293,887.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,443,500.33	4,341,905.23	4,341,905.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-518,742.59	-1,293,706.67	-1,293,887.72
Total Projected Indirect 2024-2025 (Numerator)	1,962,242.92	5,635,611.90	5,635,792.95
Direct Costs	31,464,599.06	28,566,194.16	28,566,194.16
Rate for 2024-2025 **	6.24*	19.73*	19.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50080
Form R0418**

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,258,319.20	16,833,269.97	16,833,269.97
2020-2021 Fixed Carry Forward	217,475.83	1,297,818.54	1,300,891.98
Total Indirect Costs	5,040,843.37	15,535,451.43	15,532,377.99
2020-2021 Direct Costs	166,336,480.55	154,525,852.47	154,525,852.47
2022-2023 Rate	3.03*	10.05*	10.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	189,665,049.80	175,477,969.53	175,477,969.53
Indirect costs based on rate ** multiplied by actual direct costs	5,746,851.01	17,635,535.94	17,635,535.94
2022-2023 Actual Indirect Costs	5,966,325.46	20,153,405.73	20,153,405.73
2020-2021 Fixed Carry Forward	217,475.83	1,297,818.54	1,300,891.98
Total Indirect Costs	5,748,849.63	18,855,587.19	18,852,513.75
Over/(Under) Recovery	-1,998.62	-1,220,051.25	-1,216,977.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,966,325.46	20,153,405.73	20,153,405.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,998.62	-1,220,051.25	-1,216,977.81
Total Projected Indirect 2024-2025 (Numerator)	5,968,324.08	21,373,456.98	21,370,383.54
Direct Costs	189,665,049.80	175,477,969.53	175,477,969.53
Rate for 2024-2025 **	3.15*	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 2024-2025 Indirect Cost Rates
School District 50090
Form R0418**

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,322,540.30	3,958,741.45	3,958,741.45
2020-2021 Fixed Carry Forward	276,039.91	0.00	447,636.80
Total Indirect Costs	1,046,500.39	3,958,741.45	3,511,104.65
2020-2021 Direct Costs	29,380,188.95	26,743,987.80	26,743,987.80
2022-2023 Rate	3.56*	14.80*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,503,911.23	33,571,920.69	33,571,920.69
Indirect costs based on rate ** multiplied by actual direct costs	1,299,539.24	4,968,644.26	4,407,993.19
2022-2023 Actual Indirect Costs	1,419,051.50	4,351,042.04	4,351,042.04
2020-2021 Fixed Carry Forward	276,039.91	0.00	447,636.80
Total Indirect Costs	1,143,011.59	4,351,042.04	3,903,405.24
Over/(Under) Recovery	156,527.65	617,602.22	504,587.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,419,051.50	4,351,042.04	4,351,042.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	156,527.65	617,602.22	504,587.95
Total Projected Indirect 2024-2025 (Numerator)	1,262,523.85	3,733,439.82	3,846,454.09
Direct Costs	36,503,911.23	33,571,920.69	33,571,920.69
Rate for 2024-2025 **	3.46*	11.12*	11.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50100
Form R0418**

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,741,521.34	7,336,445.57	7,336,445.57
2020-2021 Fixed Carry Forward	-48,172.16	-375,755.31	-378,011.35
Total Indirect Costs	1,789,693.50	7,712,200.88	7,714,456.92
2020-2021 Direct Costs	57,183,102.08	51,396,823.60	51,396,823.60
2022-2023 Rate	3.13*	15.01*	15.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	63,816,527.57	57,815,944.80	57,815,944.80
Indirect costs based on rate ** multiplied by actual direct costs	1,997,457.31	8,672,391.72	8,678,173.31
2022-2023 Actual Indirect Costs	2,004,876.11	8,005,458.88	8,005,458.88
2020-2021 Fixed Carry Forward	-48,172.16	-375,755.31	-378,011.35
Total Indirect Costs	2,053,048.27	8,381,214.19	8,383,470.23
Over/(Under) Recovery	-55,590.96	0.00	294,703.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,004,876.11	8,005,458.88	8,005,458.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-55,590.96	0.00	294,703.08
Total Projected Indirect 2024-2025 (Numerator)	2,060,467.07	8,005,458.88	7,710,755.80
Direct Costs	63,816,527.57	57,815,944.80	57,815,944.80
Rate for 2024-2025 **	3.23*	13.85*	13.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50120
Form R0418**

Lake Shore Public Schools (Macomb)
23055 MASONIC BLVD
ST CLR SHORES, MI 48082

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,800,247.56	5,972,386.77	5,972,386.77
2020-2021 Fixed Carry Forward	-253,034.70	0.00	-19,756.40
Total Indirect Costs	2,053,282.26	5,972,386.77	5,992,143.17
2020-2021 Direct Costs	42,573,480.37	38,178,240.76	38,178,240.76
2022-2023 Rate	4.82*	15.64*	15.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,800,223.01	42,103,912.93	42,103,912.93
Indirect costs based on rate ** multiplied by actual direct costs	2,255,770.75	6,315,586.94	6,610,314.33
2022-2023 Actual Indirect Costs	2,090,223.19	6,786,533.27	6,786,533.27
2020-2021 Fixed Carry Forward	-253,034.70	0.00	-19,756.40
Total Indirect Costs	2,343,257.89	6,786,533.27	6,806,289.67
Over/(Under) Recovery	-87,487.14	0.00	-195,975.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,090,223.19	6,786,533.27	6,786,533.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-87,487.14	0.00	-195,975.34
Total Projected Indirect 2024-2025 (Numerator)	2,177,710.33	6,786,533.27	6,982,508.61
Direct Costs	46,800,223.01	42,103,912.93	42,103,912.93
Rate for 2024-2025 **	4.65*	16.12*	16.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50130
Form R0418**

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,049,716.36	4,901,880.99	4,901,880.99
2020-2021 Fixed Carry Forward	-56,480.14	127,220.54	126,720.93
Total Indirect Costs	1,106,196.50	4,774,660.45	4,775,160.06
2020-2021 Direct Costs	50,629,265.96	46,632,096.46	46,632,096.46
2022-2023 Rate	2.18*	10.24*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	54,692,015.81	50,622,696.99	50,622,696.99
Indirect costs based on rate ** multiplied by actual direct costs	1,192,285.94	5,183,764.17	5,183,764.17
2022-2023 Actual Indirect Costs	1,367,039.16	5,436,357.98	5,436,357.98
2020-2021 Fixed Carry Forward	-56,480.14	127,220.54	126,720.93
Total Indirect Costs	1,423,519.30	5,309,137.44	5,309,637.05
Over/(Under) Recovery	-231,233.36	-125,373.27	-125,872.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,367,039.16	5,436,357.98	5,436,357.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-231,233.36	-125,373.27	-125,872.88
Total Projected Indirect 2024-2025 (Numerator)	1,598,272.52	5,561,731.25	5,562,230.86
Direct Costs	54,692,015.81	50,622,696.99	50,622,696.99
Rate for 2024-2025 **	2.92*	10.99*	10.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50140
Form R0418**

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,561,696.22	13,194,387.02	13,194,387.02
2020-2021 Fixed Carry Forward	-84,879.97	832,770.02	836,706.08
Total Indirect Costs	3,646,576.19	12,361,617.00	12,357,680.94
2020-2021 Direct Costs	111,933,525.06	102,067,111.26	102,067,111.26
2022-2023 Rate	3.26*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	131,848,956.00	121,153,934.64	121,153,934.64
Indirect costs based on rate ** multiplied by actual direct costs	4,298,275.97	14,671,741.48	14,671,741.48
2022-2023 Actual Indirect Costs	4,607,168.68	15,302,190.04	15,302,190.04
2020-2021 Fixed Carry Forward	-84,879.97	832,770.02	836,706.08
Total Indirect Costs	4,692,048.65	14,469,420.02	14,465,483.96
Over/(Under) Recovery	-393,772.68	202,321.46	206,257.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,607,168.68	15,302,190.04	15,302,190.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-393,772.68	202,321.46	206,257.52
Total Projected Indirect 2024-2025 (Numerator)	5,000,941.36	15,099,868.58	15,095,932.52
Direct Costs	131,848,956.00	121,153,934.64	121,153,934.64
Rate for 2024-2025 **	3.79*	12.46*	12.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50160
Form R0418**

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	753,184.09	2,367,388.22	2,367,388.22
2020-2021 Fixed Carry Forward	-107,898.10	0.00	58,149.87
Total Indirect Costs	861,082.19	2,367,388.22	2,309,238.35
2020-2021 Direct Costs	14,416,666.91	12,802,462.78	12,802,462.78
2022-2023 Rate	5.97*	18.49*	18.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,473,946.62	14,922,522.61	14,922,522.61
Indirect costs based on rate ** multiplied by actual direct costs	923,794.61	2,238,378.39	2,692,023.08
2022-2023 Actual Indirect Costs	1,081,929.79	1,633,353.80	1,633,353.80
2020-2021 Fixed Carry Forward	-107,898.10	0.00	58,149.87
Total Indirect Costs	1,189,827.89	1,633,353.80	1,575,203.93
Over/(Under) Recovery	-266,033.28	0.00	1,174,969.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,081,929.79	1,633,353.80	1,633,353.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-266,033.28	0.00	1,174,969.02
Total Projected Indirect 2024-2025 (Numerator)	1,347,963.07	1,633,353.80	458,384.78
Direct Costs	15,473,946.62	14,922,522.61	14,922,522.61
Rate for 2024-2025 **	8.71*	10.95*	3.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50170
Form R0418**

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	562,193.04	2,011,047.68	2,011,047.68
2020-2021 Fixed Carry Forward	32,266.60	0.00	0.00
Total Indirect Costs	529,926.44	2,011,047.68	2,011,047.68
2020-2021 Direct Costs	14,465,054.75	13,016,200.11	13,016,200.11
2022-2023 Rate	3.66*	15.45*	15.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,157,652.60	16,116,963.01	16,116,963.01
Indirect costs based on rate ** multiplied by actual direct costs	664,570.09	2,417,544.45	2,490,070.79
2022-2023 Actual Indirect Costs	732,934.18	2,773,623.77	2,773,623.77
2020-2021 Fixed Carry Forward	32,266.60	0.00	0.00
Total Indirect Costs	700,667.58	2,773,623.77	2,773,623.77
Over/(Under) Recovery	-36,097.49	0.00	-283,552.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	732,934.18	2,773,623.77	2,773,623.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-36,097.49	0.00	-283,552.98
Total Projected Indirect 2024-2025 (Numerator)	769,031.67	2,773,623.77	3,057,176.75
Direct Costs	18,157,652.60	16,116,963.01	16,116,963.01
Rate for 2024-2025 **	4.24*	17.21*	18.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50180
Form R0418**

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	529,515.55	1,608,763.44	1,608,763.44
2020-2021 Fixed Carry Forward	46,468.50	333,082.02	333,295.38
Total Indirect Costs	483,047.05	1,275,681.42	1,275,468.06
2020-2021 Direct Costs	15,607,021.34	14,527,773.45	14,527,773.45
2022-2023 Rate	3.10*	8.78*	8.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,008,810.96	17,214,871.87	17,214,871.87
Indirect costs based on rate ** multiplied by actual direct costs	589,273.14	1,511,465.75	1,511,465.75
2022-2023 Actual Indirect Costs	851,307.52	2,645,246.61	2,645,246.61
2020-2021 Fixed Carry Forward	46,468.50	333,082.02	333,295.38
Total Indirect Costs	804,839.02	2,312,164.59	2,311,951.23
Over/(Under) Recovery	-215,565.88	-800,698.84	-800,485.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	851,307.52	2,645,246.61	2,645,246.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-215,565.88	-800,698.84	-800,485.48
Total Projected Indirect 2024-2025 (Numerator)	1,066,873.40	3,445,945.45	3,445,732.09
Direct Costs	19,008,810.96	17,214,871.87	17,214,871.87
Rate for 2024-2025 **	5.61*	20.02*	20.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50190
Form R0418**

Romeo Community Schools
316 N MAIN ST
ROMEO, MI 48065

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,274,706.55	5,946,442.91	5,946,442.91
2020-2021 Fixed Carry Forward	-6,505.39	266,786.94	262,698.48
Total Indirect Costs	1,281,211.94	5,679,655.97	5,683,744.43
2020-2021 Direct Costs	58,051,298.19	53,156,824.01	53,156,824.01
2022-2023 Rate	2.21*	10.68*	10.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	69,517,316.10	63,953,760.20	63,953,760.20
Indirect costs based on rate ** multiplied by actual direct costs	1,536,332.69	6,830,261.59	6,836,656.97
2022-2023 Actual Indirect Costs	1,679,778.03	7,243,333.93	7,243,333.93
2020-2021 Fixed Carry Forward	-6,505.39	266,786.94	262,698.48
Total Indirect Costs	1,686,283.42	6,976,546.99	6,980,635.45
Over/(Under) Recovery	-149,950.73	-146,285.40	-143,978.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,679,778.03	7,243,333.93	7,243,333.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-149,950.73	-146,285.40	-143,978.48
Total Projected Indirect 2024-2025 (Numerator)	1,829,728.76	7,389,619.33	7,387,312.41
Direct Costs	69,517,316.10	63,953,760.20	63,953,760.20
Rate for 2024-2025 **	2.63*	11.55*	11.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50200
Form R0418**

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	330,809.38	2,057,554.90	2,057,554.90
2020-2021 Fixed Carry Forward	-48,092.83	282,788.61	281,815.99
Total Indirect Costs	378,902.21	1,774,766.29	1,775,738.91
2020-2021 Direct Costs	19,325,132.27	17,598,386.75	17,598,386.75
2022-2023 Rate	1.96*	10.08*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,115,397.42	22,666,674.50	22,666,674.50
Indirect costs based on rate ** multiplied by actual direct costs	492,261.79	2,284,800.79	2,287,067.46
2022-2023 Actual Indirect Costs	405,913.12	2,854,636.04	2,854,636.04
2020-2021 Fixed Carry Forward	-48,092.83	282,788.61	281,815.99
Total Indirect Costs	454,005.95	2,571,847.43	2,572,820.05
Over/(Under) Recovery	38,255.84	-287,046.64	-285,752.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	405,913.12	2,854,636.04	2,854,636.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,255.84	-287,046.64	-285,752.59
Total Projected Indirect 2024-2025 (Numerator)	367,657.28	3,141,682.68	3,140,388.63
Direct Costs	25,115,397.42	22,666,674.50	22,666,674.50
Rate for 2024-2025 **	1.46*	13.86*	13.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50210
Form R0418**

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,840,729.94	26,552,490.22	26,552,490.22
2020-2021 Fixed Carry Forward	152,048.96	183,294.88	189,981.36
Total Indirect Costs	4,688,680.98	26,369,195.34	26,362,508.86
2020-2021 Direct Costs	288,630,726.67	267,226,459.98	267,226,459.98
2022-2023 Rate	1.62*	9.87*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	344,962,268.29	316,483,890.73	316,483,890.73
Indirect costs based on rate ** multiplied by actual direct costs	5,588,388.75	31,236,960.02	31,236,960.02
2022-2023 Actual Indirect Costs	5,379,680.20	33,858,057.76	33,858,057.76
2020-2021 Fixed Carry Forward	152,048.96	183,294.88	189,981.36
Total Indirect Costs	5,227,631.24	33,674,762.88	33,668,076.40
Over/(Under) Recovery	360,757.51	-2,437,802.86	-2,431,116.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,379,680.20	33,858,057.76	33,858,057.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	360,757.51	-2,437,802.86	-2,431,116.38
Total Projected Indirect 2024-2025 (Numerator)	5,018,922.69	36,295,860.62	36,289,174.14
Direct Costs	344,962,268.29	316,483,890.73	316,483,890.73
Rate for 2024-2025 **	1.45*	11.47*	11.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50220
Form R0418**

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,519,704.04	3,981,201.11	3,981,201.11
2020-2021 Fixed Carry Forward	-440,065.48	-504,625.41	-496,689.49
Total Indirect Costs	1,959,769.52	4,485,826.52	4,477,890.60
2020-2021 Direct Costs	28,024,553.68	25,563,056.61	25,563,056.61
2022-2023 Rate	6.99*	17.55*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,752,641.00	33,667,636.79	33,667,636.79
Indirect costs based on rate ** multiplied by actual direct costs	2,569,009.61	5,050,145.52	5,898,569.97
2022-2023 Actual Indirect Costs	1,281,030.81	4,366,035.02	4,366,035.02
2020-2021 Fixed Carry Forward	-440,065.48	-504,625.41	-496,689.49
Total Indirect Costs	1,721,096.29	4,870,660.43	4,862,724.51
Over/(Under) Recovery	847,913.32	0.00	1,035,845.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,281,030.81	4,366,035.02	4,366,035.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	847,913.32	0.00	1,035,845.46
Total Projected Indirect 2024-2025 (Numerator)	433,117.49	4,366,035.02	3,330,189.56
Direct Costs	36,752,641.00	33,667,636.79	33,667,636.79
Rate for 2024-2025 **	1.18*	12.97*	9.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50230
Form R0418**

Warren Consolidated Schools
31300 ANITA DR
WARREN, MI 48093

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,009,736.98	20,249,790.67	20,249,790.67
2020-2021 Fixed Carry Forward	-421,028.89	1,705,832.02	1,707,781.57
Total Indirect Costs	6,430,765.87	18,543,958.65	18,542,009.10
2020-2021 Direct Costs	173,560,295.17	159,230,679.07	159,230,679.07
2022-2023 Rate	3.71*	11.65*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	202,388,395.32	185,953,216.16	185,953,216.16
Indirect costs based on rate ** multiplied by actual direct costs	7,508,609.47	21,663,549.68	21,644,954.36
2022-2023 Actual Indirect Costs	7,027,832.24	23,463,011.40	23,463,011.40
2020-2021 Fixed Carry Forward	-421,028.89	1,705,832.02	1,707,781.57
Total Indirect Costs	7,448,861.13	21,757,179.38	21,755,229.83
Over/(Under) Recovery	59,748.34	-93,629.70	-110,275.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,027,832.24	23,463,011.40	23,463,011.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	59,748.34	-93,629.70	-110,275.47
Total Projected Indirect 2024-2025 (Numerator)	6,968,083.90	23,556,641.10	23,573,286.87
Direct Costs	202,388,395.32	185,953,216.16	185,953,216.16
Rate for 2024-2025 **	3.44*	12.67*	12.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50240
Form R0418**

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,098,183.43	4,782,185.54	4,782,185.54
2020-2021 Fixed Carry Forward	135,032.18	492,848.35	491,305.91
Total Indirect Costs	963,151.25	4,289,337.19	4,290,879.63
2020-2021 Direct Costs	40,612,784.03	36,784,750.79	36,784,750.79
2022-2023 Rate	2.37*	11.66*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	47,558,675.50	43,150,979.48	43,150,979.48
Indirect costs based on rate ** multiplied by actual direct costs	1,127,140.61	5,031,404.21	5,031,404.21
2022-2023 Actual Indirect Costs	1,428,702.49	5,836,398.51	5,836,398.51
2020-2021 Fixed Carry Forward	135,032.18	492,848.35	491,305.91
Total Indirect Costs	1,293,670.31	5,343,550.16	5,345,092.60
Over/(Under) Recovery	-166,529.70	-312,145.95	-313,688.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,428,702.49	5,836,398.51	5,836,398.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-166,529.70	-312,145.95	-313,688.39
Total Projected Indirect 2024-2025 (Numerator)	1,595,232.19	6,148,544.46	6,150,086.90
Direct Costs	47,558,675.50	43,150,979.48	43,150,979.48
Rate for 2024-2025 **	3.35*	14.25*	14.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50901
Form R0418**

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	30,687.72	112,308.49	112,308.49
2020-2021 Fixed Carry Forward	-5,877.48	0.00	0.00
Total Indirect Costs	36,565.20	112,308.49	112,308.49
2020-2021 Direct Costs	716,031.41	634,410.64	634,410.64
2022-2023 Rate	5.11*	17.70*	17.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,060,769.26	861,118.46	861,118.46
Indirect costs based on rate ** multiplied by actual direct costs	54,205.31	129,167.77	152,417.97
2022-2023 Actual Indirect Costs	3,763.50	203,414.30	203,414.30
2020-2021 Fixed Carry Forward	-5,877.48	0.00	0.00
Total Indirect Costs	9,640.98	203,414.30	203,414.30
Over/(Under) Recovery	44,564.33	0.00	-50,996.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,763.50	203,414.30	203,414.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,564.33	0.00	-50,996.33
Total Projected Indirect 2024-2025 (Numerator)	-40,800.83	203,414.30	254,410.63
Direct Costs	1,060,769.26	861,118.46	861,118.46
Rate for 2024-2025 **	0.00*	23.62*	29.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50902
Form R0418**

Michigan Collegiate
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	122,863.00	867,779.00	867,779.00
2020-2021 Fixed Carry Forward	-35,375.39	163,954.06	163,745.29
Total Indirect Costs	158,238.39	703,824.94	704,033.71
2020-2021 Direct Costs	7,872,861.00	7,127,945.00	7,127,945.00
2022-2023 Rate	2.01*	9.87*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,286,750.54	8,571,898.36	8,571,898.36
Indirect costs based on rate ** multiplied by actual direct costs	186,663.69	846,046.37	846,903.56
2022-2023 Actual Indirect Costs	107,650.97	822,503.15	822,503.15
2020-2021 Fixed Carry Forward	-35,375.39	163,954.06	163,745.29
Total Indirect Costs	143,026.36	658,549.09	658,757.86
Over/(Under) Recovery	43,637.33	187,497.28	188,145.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	107,650.97	822,503.15	822,503.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,637.33	187,497.28	188,145.70
Total Projected Indirect 2024-2025 (Numerator)	64,013.64	635,005.87	634,357.45
Direct Costs	9,286,750.54	8,571,898.36	8,571,898.36
Rate for 2024-2025 **	0.69*	7.41*	7.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50903
Form R0418**

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	81,223.00	567,428.00	567,428.00
2020-2021 Fixed Carry Forward	-19,351.55	16,190.50	25,130.01
Total Indirect Costs	100,574.55	551,237.50	542,297.99
2020-2021 Direct Costs	5,927,402.00	5,441,197.00	5,441,197.00
2022-2023 Rate	1.70*	10.13*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,065,143.00	6,596,060.00	6,596,060.00
Indirect costs based on rate ** multiplied by actual direct costs	120,107.43	668,180.88	657,627.18
2022-2023 Actual Indirect Costs	60,219.00	529,302.00	529,302.00
2020-2021 Fixed Carry Forward	-19,351.55	16,190.50	25,130.01
Total Indirect Costs	79,570.55	513,111.50	504,171.99
Over/(Under) Recovery	40,536.88	155,069.38	153,455.19

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	60,219.00	529,302.00	529,302.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	40,536.88	155,069.38	153,455.19
Total Projected Indirect 2024-2025 (Numerator)	19,682.12	374,232.62	375,846.81
Direct Costs	7,065,143.00	6,596,060.00	6,596,060.00
Rate for 2024-2025 **	0.28*	5.67*	5.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50905
Form R0418**

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	25,685.39	238,137.26	238,137.26
2020-2021 Fixed Carry Forward	17,663.73	184,216.82	184,216.82
Total Indirect Costs	8,021.66	53,920.44	53,920.44
2020-2021 Direct Costs	3,581,261.61	3,368,809.74	3,368,809.74
2022-2023 Rate	0.22*	1.60*	1.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,065,235.76	3,672,108.40	3,672,108.40
Indirect costs based on rate ** multiplied by actual direct costs	8,943.52	58,753.73	58,753.73
2022-2023 Actual Indirect Costs	31,590.88	424,718.24	424,718.24
2020-2021 Fixed Carry Forward	17,663.73	184,216.82	184,216.82
Total Indirect Costs	13,927.15	240,501.42	240,501.42
Over/(Under) Recovery	-4,983.63	-181,747.69	-181,747.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	31,590.88	424,718.24	424,718.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,983.63	-181,747.69	-181,747.69
Total Projected Indirect 2024-2025 (Numerator)	36,574.51	606,465.93	606,465.93
Direct Costs	4,065,235.76	3,672,108.40	3,672,108.40
Rate for 2024-2025 **	0.90*	16.52*	16.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50906
Form R0418**

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	34,407.93	487,900.28	487,900.28
2020-2021 Fixed Carry Forward	25,815.19	105,402.66	105,402.66
Total Indirect Costs	8,592.74	382,497.62	382,497.62
2020-2021 Direct Costs	6,249,566.29	5,796,073.94	5,796,073.94
2022-2023 Rate	0.14*	6.60*	6.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,792,599.74	7,130,575.57	7,130,575.57
Indirect costs based on rate ** multiplied by actual direct costs	10,909.64	470,617.99	470,617.99
2022-2023 Actual Indirect Costs	39,438.99	701,463.16	701,463.16
2020-2021 Fixed Carry Forward	25,815.19	105,402.66	105,402.66
Total Indirect Costs	13,623.80	596,060.50	596,060.50
Over/(Under) Recovery	-2,714.16	-125,442.51	-125,442.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	39,438.99	701,463.16	701,463.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,714.16	-125,442.51	-125,442.51
Total Projected Indirect 2024-2025 (Numerator)	42,153.15	826,905.67	826,905.67
Direct Costs	7,792,599.74	7,130,575.57	7,130,575.57
Rate for 2024-2025 **	0.54*	11.60*	11.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50908
Form R0418**

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	117,326.00	291,902.00	291,902.00
2020-2021 Fixed Carry Forward	-83,685.40	0.00	0.00
Total Indirect Costs	201,011.40	291,902.00	291,902.00
2020-2021 Direct Costs	2,615,932.00	2,441,356.00	2,441,356.00
2022-2023 Rate	7.68*	11.96*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,848,158.00	2,597,717.00	2,597,717.00
Indirect costs based on rate ** multiplied by actual direct costs	218,738.53	310,686.95	310,686.95
2022-2023 Actual Indirect Costs	49,175.00	299,616.00	299,616.00
2020-2021 Fixed Carry Forward	-83,685.40	0.00	0.00
Total Indirect Costs	132,860.40	299,616.00	299,616.00
Over/(Under) Recovery	85,878.13	11,070.95	11,070.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	49,175.00	299,616.00	299,616.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	85,878.13	11,070.95	11,070.95
Total Projected Indirect 2024-2025 (Numerator)	-36,703.13	288,545.05	288,545.05
Direct Costs	2,848,158.00	2,597,717.00	2,597,717.00
Rate for 2024-2025 **	0.00*	11.11*	11.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50909
Form R0418**

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	324,243.00	1,671,382.00	1,671,382.00
2020-2021 Fixed Carry Forward	-59,894.80	0.00	0.00
Total Indirect Costs	384,137.80	1,671,382.00	1,671,382.00
2020-2021 Direct Costs	6,901,363.00	5,554,224.00	5,554,224.00
2022-2023 Rate	5.57*	30.09*	30.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,553,437.00	6,122,685.00	6,122,685.00
Indirect costs based on rate ** multiplied by actual direct costs	420,726.44	918,402.75	1,530,671.25
2022-2023 Actual Indirect Costs	246,136.00	1,676,888.00	1,676,888.00
2020-2021 Fixed Carry Forward	-59,894.80	0.00	0.00
Total Indirect Costs	306,030.80	1,676,888.00	1,676,888.00
Over/(Under) Recovery	114,695.64	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	246,136.00	1,676,888.00	1,676,888.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	114,695.64	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	131,440.36	1,676,888.00	1,676,888.00
Direct Costs	7,553,437.00	6,122,685.00	6,122,685.00
Rate for 2024-2025 **	1.74*	27.39*	27.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50911
Form R0418**

Academy of Warren
13943 E 8 MILE RD
WARREN, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	193,685.00	880,562.00	880,562.00
2020-2021 Fixed Carry Forward	-83,975.77	-96,588.62	-93,714.12
Total Indirect Costs	277,660.77	977,150.62	974,276.12
2020-2021 Direct Costs	6,271,579.00	5,584,702.00	5,584,702.00
2022-2023 Rate	4.43*	17.50*	17.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,706,319.84	8,325,366.38	8,325,366.38
Indirect costs based on rate ** multiplied by actual direct costs	429,989.97	1,248,804.96	1,452,776.43
2022-2023 Actual Indirect Costs	171,851.92	1,552,805.38	1,552,805.38
2020-2021 Fixed Carry Forward	-83,975.77	-96,588.62	-93,714.12
Total Indirect Costs	255,827.69	1,649,394.00	1,646,519.50
Over/(Under) Recovery	174,162.28	0.00	-193,743.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	171,851.92	1,552,805.38	1,552,805.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	174,162.28	0.00	-193,743.07
Total Projected Indirect 2024-2025 (Numerator)	-2,310.36	1,552,805.38	1,746,548.45
Direct Costs	9,706,319.84	8,325,366.38	8,325,366.38
Rate for 2024-2025 **	0.00*	18.65*	20.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50912
Form R0418**

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	237,653.00	1,671,845.00	1,671,845.00
2020-2021 Fixed Carry Forward	8,394.54	0.00	0.00
Total Indirect Costs	229,258.46	1,671,845.00	1,671,845.00
2020-2021 Direct Costs	6,670,019.00	5,235,827.00	5,235,827.00
2022-2023 Rate	3.44*	31.93*	31.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,429,453.00	5,933,636.00	5,933,636.00
Indirect costs based on rate ** multiplied by actual direct costs	255,573.18	890,045.40	1,483,409.00
2022-2023 Actual Indirect Costs	217,175.00	1,712,992.00	1,712,992.00
2020-2021 Fixed Carry Forward	8,394.54	0.00	0.00
Total Indirect Costs	208,780.46	1,712,992.00	1,712,992.00
Over/(Under) Recovery	46,792.72	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	217,175.00	1,712,992.00	1,712,992.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	46,792.72	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	170,382.28	1,712,992.00	1,712,992.00
Direct Costs	7,429,453.00	5,933,636.00	5,933,636.00
Rate for 2024-2025 **	2.29*	28.87*	28.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50913
Form R0418**

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	25,417.76	156,508.42	156,508.42
2020-2021 Fixed Carry Forward	53,712.97	39,335.45	38,859.88
Total Indirect Costs	-28,295.21	117,172.97	117,648.54
2020-2021 Direct Costs	1,476,001.73	1,344,911.07	1,344,911.07
2022-2023 Rate	0.00*	8.71*	8.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,109,895.01	1,922,752.06	1,922,752.06
Indirect costs based on rate ** multiplied by actual direct costs	0.00	167,471.70	168,240.81
2022-2023 Actual Indirect Costs	66,510.04	253,652.99	253,652.99
2020-2021 Fixed Carry Forward	53,712.97	39,335.45	38,859.88
Total Indirect Costs	12,797.07	214,317.54	214,793.11
Over/(Under) Recovery	0.00	-46,845.84	-46,552.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	66,510.04	253,652.99	253,652.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-46,845.84	-46,552.30
Total Projected Indirect 2024-2025 (Numerator)	66,510.04	300,498.83	300,205.29
Direct Costs	2,109,895.01	1,922,752.06	1,922,752.06
Rate for 2024-2025 **	3.15*	15.63*	15.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50914
Form R0418

Macomb Montessori Academy
14057 E 9 MILE RD
Warren, MI 48089

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	16,372.67	377,391.22	377,391.22
2020-2021 Fixed Carry Forward	17,637.92	0.00	67,655.85
Total Indirect Costs	-1,265.25	377,391.22	309,735.37
2020-2021 Direct Costs	2,421,421.66	2,060,403.11	2,060,403.11
2022-2023 Rate	0.00*	18.32*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,504,802.70	3,047,037.50	3,047,037.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	457,055.63	457,969.74
2022-2023 Actual Indirect Costs	24,429.76	482,194.96	482,194.96
2020-2021 Fixed Carry Forward	17,637.92	0.00	67,655.85
Total Indirect Costs	6,791.84	482,194.96	414,539.11
Over/(Under) Recovery	0.00	0.00	43,430.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	24,429.76	482,194.96	482,194.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	43,430.63
Total Projected Indirect 2024-2025 (Numerator)	24,429.76	482,194.96	438,764.33
Direct Costs	3,504,802.70	3,047,037.50	3,047,037.50
Rate for 2024-2025 **	0.70*	15.83*	14.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50915
Form R0418**

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60,147.40	210,236.22	210,236.22
2020-2021 Fixed Carry Forward	52,078.89	0.00	40,499.32
Total Indirect Costs	8,068.51	210,236.22	169,736.90
2020-2021 Direct Costs	2,066,381.41	1,916,292.59	1,916,292.59
2022-2023 Rate	0.39*	10.97*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,381,131.39	1,231,736.68	1,231,736.68
Indirect costs based on rate ** multiplied by actual direct costs	5,386.41	135,121.51	109,131.87
2022-2023 Actual Indirect Costs	3,412.97	152,807.68	152,807.68
2020-2021 Fixed Carry Forward	52,078.89	0.00	40,499.32
Total Indirect Costs	-48,665.92	152,807.68	112,308.36
Over/(Under) Recovery	54,052.33	-17,686.17	-3,176.49

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,412.97	152,807.68	152,807.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	54,052.33	-17,686.17	-3,176.49
Total Projected Indirect 2024-2025 (Numerator)	-50,639.36	170,493.85	155,984.17
Direct Costs	1,381,131.39	1,231,736.68	1,231,736.68
Rate for 2024-2025 **	0.00*	13.84*	12.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50918
Form R0418**

Center Line Preparatory Academy
8155 RITTER
CENTER LINE, MI 48015

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	151,890.00	1,593,949.00	1,593,949.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	151,890.00	1,593,949.00	1,593,949.00
2020-2021 Direct Costs	5,579,188.00	4,137,129.00	4,137,129.00
2022-2023 Rate	2.72*	38.53*	38.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,952,410.00	28,290,459.00	28,290,459.00
Indirect costs based on rate ** multiplied by actual direct costs	814,705.55	4,243,568.85	7,072,614.75
2022-2023 Actual Indirect Costs	210,733.00	1,872,684.00	1,872,684.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	210,733.00	1,872,684.00	1,872,684.00
Over/(Under) Recovery	603,972.55	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,733.00	1,872,684.00	1,872,684.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	603,972.55	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-393,239.55	1,872,684.00	1,872,684.00
Direct Costs	29,952,410.00	28,290,459.00	28,290,459.00
Rate for 2024-2025 **	0.00*	6.62*	6.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 50920
Form R0418**

New Dawn Academy of Warren
8200 IRVING RD
STERLING HTS, MI 48312

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,062,179.24	883,645.80	883,645.80
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	103,768.19	282,301.63	282,301.63
Total Indirect Costs	103,768.19	282,301.63	282,301.63
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	103,768.19	282,301.63	282,301.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	103,768.19	282,301.63	282,301.63
Direct Costs	1,062,179.24	883,645.80	883,645.80
Rate for 2024-2025 **	9.77*	31.95*	31.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51000
Form R0418**

Manistee ISD
772 E PARKDALE AVE
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	832,222.48	1,091,434.50	1,091,434.50
2020-2021 Fixed Carry Forward	-76,371.99	0.00	-67,662.71
Total Indirect Costs	908,594.47	1,091,434.50	1,159,097.21
2020-2021 Direct Costs	6,021,028.93	5,761,816.91	5,761,816.91
2022-2023 Rate	15.09*	18.94*	20.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,575,717.63	7,290,298.13	7,290,298.13
Indirect costs based on rate ** multiplied by actual direct costs	1,136,357.64	1,093,544.72	1,466,807.98
2022-2023 Actual Indirect Costs	840,873.17	1,126,292.67	1,126,292.67
2020-2021 Fixed Carry Forward	-76,371.99	0.00	-67,662.71
Total Indirect Costs	917,245.16	1,126,292.67	1,193,955.38
Over/(Under) Recovery	0.00	0.00	272,852.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	840,873.17	1,126,292.67	1,126,292.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	272,852.60
Total Projected Indirect 2024-2025 (Numerator)	840,873.17	1,126,292.67	853,440.07
Direct Costs	7,575,717.63	7,290,298.13	7,290,298.13
Rate for 2024-2025 **	11.10*	15.45*	11.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51020
Form R0418**

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	152,220.89	405,887.79	405,887.79
2020-2021 Fixed Carry Forward	-17,891.98	0.00	73,714.14
Total Indirect Costs	170,112.87	405,887.79	332,173.65
2020-2021 Direct Costs	3,127,939.90	2,874,273.00	2,874,273.00
2022-2023 Rate	5.44*	14.12*	11.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,054,562.07	3,651,766.51	3,651,766.51
Indirect costs based on rate ** multiplied by actual direct costs	220,568.18	515,629.43	422,144.21
2022-2023 Actual Indirect Costs	182,240.83	585,036.39	585,036.39
2020-2021 Fixed Carry Forward	-17,891.98	0.00	73,714.14
Total Indirect Costs	200,132.81	585,036.39	511,322.25
Over/(Under) Recovery	20,435.37	-69,406.96	-89,178.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	182,240.83	585,036.39	585,036.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,435.37	-69,406.96	-89,178.04
Total Projected Indirect 2024-2025 (Numerator)	161,805.46	654,443.35	674,214.43
Direct Costs	4,054,562.07	3,651,766.51	3,651,766.51
Rate for 2024-2025 **	3.99*	17.92*	18.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51045
Form R0418**

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	282,611.63	697,744.09	697,744.09
2020-2021 Fixed Carry Forward	780.99	0.00	186,603.81
Total Indirect Costs	281,830.64	697,744.09	511,140.28
2020-2021 Direct Costs	5,381,888.79	4,966,756.33	4,966,756.33
2022-2023 Rate	5.24*	14.05*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,366,129.09	6,658,279.04	6,658,279.04
Indirect costs based on rate ** multiplied by actual direct costs	385,985.16	935,488.21	685,136.91
2022-2023 Actual Indirect Costs	317,700.44	1,025,550.49	1,025,550.49
2020-2021 Fixed Carry Forward	780.99	0.00	186,603.81
Total Indirect Costs	316,919.45	1,025,550.49	838,946.68
Over/(Under) Recovery	69,065.71	-90,062.28	-153,809.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	317,700.44	1,025,550.49	1,025,550.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	69,065.71	-90,062.28	-153,809.77
Total Projected Indirect 2024-2025 (Numerator)	248,634.73	1,115,612.77	1,179,360.26
Direct Costs	7,366,129.09	6,658,279.04	6,658,279.04
Rate for 2024-2025 **	3.38*	16.76*	17.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51060
Form R0418**

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	207,276.49	751,969.65	751,969.65
2020-2021 Fixed Carry Forward	16,054.27	0.00	1,301.94
Total Indirect Costs	191,222.22	751,969.65	750,667.71
2020-2021 Direct Costs	3,880,705.51	3,336,012.35	3,336,012.35
2022-2023 Rate	4.93*	22.54*	22.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,846,042.26	4,252,312.78	4,252,312.78
Indirect costs based on rate ** multiplied by actual direct costs	238,909.88	637,846.92	956,770.38
2022-2023 Actual Indirect Costs	276,266.69	869,996.17	869,996.17
2020-2021 Fixed Carry Forward	16,054.27	0.00	1,301.94
Total Indirect Costs	260,212.42	869,996.17	868,694.23
Over/(Under) Recovery	-21,302.54	0.00	88,076.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	276,266.69	869,996.17	869,996.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-21,302.54	0.00	88,076.15
Total Projected Indirect 2024-2025 (Numerator)	297,569.23	869,996.17	781,920.02
Direct Costs	4,846,042.26	4,252,312.78	4,252,312.78
Rate for 2024-2025 **	6.14*	20.46*	18.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51070
Form R0418**

Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	714,433.30	1,951,617.37	1,951,617.37
2020-2021 Fixed Carry Forward	-1,025.85	0.00	131,939.63
Total Indirect Costs	715,459.15	1,951,617.37	1,819,677.74
2020-2021 Direct Costs	13,949,850.38	12,712,666.31	12,712,666.31
2022-2023 Rate	5.13*	15.35*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,434,845.90	14,786,216.15	14,786,216.15
Indirect costs based on rate ** multiplied by actual direct costs	843,107.59	2,217,932.42	2,115,907.53
2022-2023 Actual Indirect Costs	879,604.66	2,528,234.41	2,528,234.41
2020-2021 Fixed Carry Forward	-1,025.85	0.00	131,939.63
Total Indirect Costs	880,630.51	2,528,234.41	2,396,294.78
Over/(Under) Recovery	-37,522.92	0.00	-280,387.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	879,604.66	2,528,234.41	2,528,234.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-37,522.92	0.00	-280,387.25
Total Projected Indirect 2024-2025 (Numerator)	917,127.58	2,528,234.41	2,808,621.66
Direct Costs	16,434,845.90	14,786,216.15	14,786,216.15
Rate for 2024-2025 **	5.58*	17.10*	18.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51903
Form R0418**

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	46,878.97	85,435.31	85,435.31
2020-2021 Fixed Carry Forward	2,410.29	0.00	0.00
Total Indirect Costs	44,468.68	85,435.31	85,435.31
2020-2021 Direct Costs	494,856.17	456,299.83	456,299.83
2022-2023 Rate	8.99*	18.72*	18.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	645,032.67	579,937.98	579,937.98
Indirect costs based on rate ** multiplied by actual direct costs	57,988.44	86,990.70	108,564.39
2022-2023 Actual Indirect Costs	69,671.73	134,766.42	134,766.42
2020-2021 Fixed Carry Forward	2,410.29	0.00	0.00
Total Indirect Costs	67,261.44	134,766.42	134,766.42
Over/(Under) Recovery	-9,273.00	0.00	-26,202.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	69,671.73	134,766.42	134,766.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-9,273.00	0.00	-26,202.03
Total Projected Indirect 2024-2025 (Numerator)	78,944.73	134,766.42	160,968.45
Direct Costs	645,032.67	579,937.98	579,937.98
Rate for 2024-2025 **	12.24*	23.24*	27.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 51905
Form R0418**

Michigan Great Lakes Virtual Academy
50 FILER ST
MANISTEE, MI 49660

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,333,395.75	2,674,848.50	2,674,848.50
2020-2021 Fixed Carry Forward	-294,162.62	-358,814.03	-358,814.03
Total Indirect Costs	2,627,558.37	3,033,662.53	3,033,662.53
2020-2021 Direct Costs	28,141,584.74	27,800,131.99	27,800,131.99
2022-2023 Rate	9.34*	10.91*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,270,817.94	35,113,055.40	35,113,055.40
Indirect costs based on rate ** multiplied by actual direct costs	3,294,294.40	3,830,834.34	3,830,834.34
2022-2023 Actual Indirect Costs	2,788,858.48	2,946,621.02	2,946,621.02
2020-2021 Fixed Carry Forward	-294,162.62	-358,814.03	-358,814.03
Total Indirect Costs	3,083,021.10	3,305,435.05	3,305,435.05
Over/(Under) Recovery	211,273.30	525,399.29	525,399.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,788,858.48	2,946,621.02	2,946,621.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	211,273.30	525,399.29	525,399.29
Total Projected Indirect 2024-2025 (Numerator)	2,577,585.18	2,421,221.73	2,421,221.73
Direct Costs	35,270,817.94	35,113,055.40	35,113,055.40
Rate for 2024-2025 **	7.31*	6.90*	6.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52000
Form R0418**

Marquette-Alger Regional Education Service Agency
321 E OHIO ST
MARQUETTE, MI 49855

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,450,453.33	2,925,095.76	2,925,095.76
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,450,453.33	2,925,095.76	2,925,095.76
2020-2021 Direct Costs	10,776,488.28	10,301,845.85	10,301,845.85
2022-2023 Rate	22.74*	28.39*	28.39**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,952,833.23	21,557,769.23	21,557,769.23
Indirect costs based on rate ** multiplied by actual direct costs	3,292,924.98	3,233,665.38	5,389,442.31
2022-2023 Actual Indirect Costs	1,704,560.05	2,099,624.05	2,099,624.05
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,704,560.05	2,099,624.05	2,099,624.05
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,704,560.05	2,099,624.05	2,099,624.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,704,560.05	2,099,624.05	2,099,624.05
Direct Costs	21,952,833.23	21,557,769.23	21,557,769.23
Rate for 2024-2025 **	7.76*	9.74*	9.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52015
Form R0418**

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,607.17	1,481,070.03	1,481,070.03
2020-2021 Fixed Carry Forward	1,780.45	-153,588.67	-153,588.67
Total Indirect Costs	216,826.72	1,634,658.70	1,634,658.70
2020-2021 Direct Costs	14,060,788.06	12,798,325.20	12,798,325.20
2022-2023 Rate	1.54*	12.77*	12.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,301,668.42	14,772,685.76	14,772,685.76
Indirect costs based on rate ** multiplied by actual direct costs	251,045.69	1,886,471.97	1,886,471.97
2022-2023 Actual Indirect Costs	239,795.84	1,768,778.50	1,768,778.50
2020-2021 Fixed Carry Forward	1,780.45	-153,588.67	-153,588.67
Total Indirect Costs	238,015.39	1,922,367.17	1,922,367.17
Over/(Under) Recovery	13,030.30	-35,895.20	-35,895.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	239,795.84	1,768,778.50	1,768,778.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,030.30	-35,895.20	-35,895.20
Total Projected Indirect 2024-2025 (Numerator)	226,765.54	1,804,673.70	1,804,673.70
Direct Costs	16,301,668.42	14,772,685.76	14,772,685.76
Rate for 2024-2025 **	1.39*	12.22*	12.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52040
Form R0418**

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	486,695.44	1,480,609.99	1,480,609.99
2020-2021 Fixed Carry Forward	-45,059.94	-143,001.26	-143,209.20
Total Indirect Costs	531,755.38	1,623,611.25	1,623,819.19
2020-2021 Direct Costs	11,792,348.63	10,798,434.08	10,798,434.08
2022-2023 Rate	4.51*	15.04*	15.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,364,107.15	12,175,811.48	12,175,811.48
Indirect costs based on rate ** multiplied by actual direct costs	602,721.23	1,826,371.72	1,831,242.05
2022-2023 Actual Indirect Costs	528,034.93	1,716,330.60	1,716,330.60
2020-2021 Fixed Carry Forward	-45,059.94	-143,001.26	-143,209.20
Total Indirect Costs	573,094.87	1,859,331.86	1,859,539.80
Over/(Under) Recovery	29,626.36	0.00	-28,297.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	528,034.93	1,716,330.60	1,716,330.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	29,626.36	0.00	-28,297.75
Total Projected Indirect 2024-2025 (Numerator)	498,408.57	1,716,330.60	1,744,628.35
Direct Costs	13,364,107.15	12,175,811.48	12,175,811.48
Rate for 2024-2025 **	3.73*	14.10*	14.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52090
Form R0418**

Negaunee Public Schools
101 S PIONEER AVE
NEGAUNEE, MI 49866

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	458,355.30	1,559,381.90	1,559,381.90
2020-2021 Fixed Carry Forward	20,046.31	11,592.56	11,592.56
Total Indirect Costs	438,308.99	1,547,789.34	1,547,789.34
2020-2021 Direct Costs	16,629,633.70	15,528,607.10	15,528,607.10
2022-2023 Rate	2.64*	9.97*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,307,851.42	17,792,235.63	17,792,235.63
Indirect costs based on rate ** multiplied by actual direct costs	509,727.28	1,773,885.89	1,773,885.89
2022-2023 Actual Indirect Costs	523,634.86	2,039,250.65	2,039,250.65
2020-2021 Fixed Carry Forward	20,046.31	11,592.56	11,592.56
Total Indirect Costs	503,588.55	2,027,658.09	2,027,658.09
Over/(Under) Recovery	6,138.73	-253,772.20	-253,772.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	523,634.86	2,039,250.65	2,039,250.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,138.73	-253,772.20	-253,772.20
Total Projected Indirect 2024-2025 (Numerator)	517,496.13	2,293,022.85	2,293,022.85
Direct Costs	19,307,851.42	17,792,235.63	17,792,235.63
Rate for 2024-2025 **	2.68*	12.89*	12.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52100
Form R0418**

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	18,389.77	129,135.45	129,135.45
2020-2021 Fixed Carry Forward	-1,862.83	-1,747.90	-1,759.57
Total Indirect Costs	20,252.60	130,883.35	130,895.02
2020-2021 Direct Costs	1,172,098.02	1,061,352.34	1,061,352.34
2022-2023 Rate	1.73*	12.33*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,502,394.55	1,297,342.05	1,297,342.05
Indirect costs based on rate ** multiplied by actual direct costs	25,991.43	159,962.27	159,962.27
2022-2023 Actual Indirect Costs	41,760.28	246,812.78	246,812.78
2020-2021 Fixed Carry Forward	-1,862.83	-1,747.90	-1,759.57
Total Indirect Costs	43,623.11	248,560.68	248,572.35
Over/(Under) Recovery	-17,631.68	-88,598.41	-88,610.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	41,760.28	246,812.78	246,812.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,631.68	-88,598.41	-88,610.08
Total Projected Indirect 2024-2025 (Numerator)	59,391.96	335,411.19	335,422.86
Direct Costs	1,502,394.55	1,297,342.05	1,297,342.05
Rate for 2024-2025 **	3.95*	25.85*	25.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52110
Form R0418**

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,073.17	385,826.05	385,826.05
2020-2021 Fixed Carry Forward	2,574.74	0.00	34,324.33
Total Indirect Costs	110,498.43	385,826.05	351,501.72
2020-2021 Direct Costs	2,189,055.31	1,916,302.43	1,916,302.43
2022-2023 Rate	5.05*	20.13*	18.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,496,787.28	2,116,088.24	2,116,088.24
Indirect costs based on rate ** multiplied by actual direct costs	126,087.76	317,413.24	388,090.58
2022-2023 Actual Indirect Costs	53,761.87	434,460.91	434,460.91
2020-2021 Fixed Carry Forward	2,574.74	0.00	34,324.33
Total Indirect Costs	51,187.13	434,460.91	400,136.58
Over/(Under) Recovery	74,900.63	0.00	-12,046.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	53,761.87	434,460.91	434,460.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	74,900.63	0.00	-12,046.00
Total Projected Indirect 2024-2025 (Numerator)	-21,138.76	434,460.91	446,506.91
Direct Costs	2,496,787.28	2,116,088.24	2,116,088.24
Rate for 2024-2025 **	0.00*	20.53*	21.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52160
Form R0418**

Wells Township School District
38211 COUNTY ROAD 426
ARNOLD, MI 49819

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	17,368.10	52,959.18	52,959.18
2020-2021 Fixed Carry Forward	2,017.79	0.00	11,794.13
Total Indirect Costs	15,350.31	52,959.18	41,165.05
2020-2021 Direct Costs	474,923.49	439,332.41	439,332.41
2022-2023 Rate	3.23*	12.05*	9.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	565,364.18	521,326.74	521,326.74
Indirect costs based on rate ** multiplied by actual direct costs	18,261.26	62,819.87	48,848.32
2022-2023 Actual Indirect Costs	5,770.56	49,808.00	49,808.00
2020-2021 Fixed Carry Forward	2,017.79	0.00	11,794.13
Total Indirect Costs	3,752.77	49,808.00	38,013.87
Over/(Under) Recovery	14,508.49	13,011.87	10,834.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,770.56	49,808.00	49,808.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,508.49	13,011.87	10,834.45
Total Projected Indirect 2024-2025 (Numerator)	-8,737.93	36,796.13	38,973.55
Direct Costs	565,364.18	521,326.74	521,326.74
Rate for 2024-2025 **	0.00*	7.06*	7.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52170
Form R0418**

Marquette Area Public Schools
1201 W FAIR AVE
MARQUETTE, MI 49855

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	928,929.46	3,939,533.28	3,939,533.28
2020-2021 Fixed Carry Forward	14,493.05	0.00	894,442.56
Total Indirect Costs	914,436.41	3,939,533.28	3,045,090.72
2020-2021 Direct Costs	34,313,718.07	31,155,488.25	31,155,488.25
2022-2023 Rate	2.66*	12.64*	9.77**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	39,935,232.38	36,219,161.22	36,219,161.22
Indirect costs based on rate ** multiplied by actual direct costs	1,062,277.18	4,578,101.98	3,538,612.05
2022-2023 Actual Indirect Costs	1,331,748.06	5,047,819.22	5,047,819.22
2020-2021 Fixed Carry Forward	14,493.05	0.00	894,442.56
Total Indirect Costs	1,317,255.01	5,047,819.22	4,153,376.66
Over/(Under) Recovery	-254,977.83	-469,717.24	-614,764.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,331,748.06	5,047,819.22	5,047,819.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-254,977.83	-469,717.24	-614,764.61
Total Projected Indirect 2024-2025 (Numerator)	1,586,725.89	5,517,536.46	5,662,583.83
Direct Costs	39,935,232.38	36,219,161.22	36,219,161.22
Rate for 2024-2025 **	3.97*	15.23*	15.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52180
Form R0418**

Ishpeming Public School District No. 1
319 E DIVISION ST
ISHPEMING, MI 49849

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	198,978.45	809,126.18	809,126.18
2020-2021 Fixed Carry Forward	27,981.30	0.00	299,184.51
Total Indirect Costs	170,997.15	809,126.18	509,941.67
2020-2021 Direct Costs	8,435,074.73	7,824,927.00	7,824,927.00
2022-2023 Rate	2.03*	10.34*	6.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,113,447.78	9,258,634.88	9,258,634.88
Indirect costs based on rate ** multiplied by actual direct costs	205,302.99	957,342.85	603,662.99
2022-2023 Actual Indirect Costs	222,190.89	1,077,003.79	1,077,003.79
2020-2021 Fixed Carry Forward	27,981.30	0.00	299,184.51
Total Indirect Costs	194,209.59	1,077,003.79	777,819.28
Over/(Under) Recovery	11,093.40	-119,660.94	-174,156.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	222,190.89	1,077,003.79	1,077,003.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,093.40	-119,660.94	-174,156.29
Total Projected Indirect 2024-2025 (Numerator)	211,097.49	1,196,664.73	1,251,160.08
Direct Costs	10,113,447.78	9,258,634.88	9,258,634.88
Rate for 2024-2025 **	2.09*	12.92*	13.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 52901
Form R0418**

North Star Montessori Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	67,576.65	224,863.38	224,863.38
2020-2021 Fixed Carry Forward	-3,357.04	36,540.17	36,540.17
Total Indirect Costs	70,933.69	188,323.21	188,323.21
2020-2021 Direct Costs	2,379,431.76	2,222,145.03	2,222,145.03
2022-2023 Rate	2.98*	8.47*	8.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,282,811.50	2,091,981.01	2,091,981.01
Indirect costs based on rate ** multiplied by actual direct costs	68,027.78	177,190.79	177,190.79
2022-2023 Actual Indirect Costs	81,113.21	271,943.70	271,943.70
2020-2021 Fixed Carry Forward	-3,357.04	36,540.17	36,540.17
Total Indirect Costs	84,470.25	235,403.53	235,403.53
Over/(Under) Recovery	-16,442.47	-58,212.74	-58,212.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	81,113.21	271,943.70	271,943.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-16,442.47	-58,212.74	-58,212.74
Total Projected Indirect 2024-2025 (Numerator)	97,555.68	330,156.44	330,156.44
Direct Costs	2,282,811.50	2,091,981.01	2,091,981.01
Rate for 2024-2025 **	4.27*	15.78*	15.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53000
Form R0418**

West Shore Educational Service District
2130 W US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,584,172.06	2,190,802.00	2,190,802.00
2020-2021 Fixed Carry Forward	59,276.60	99,432.30	99,360.13
Total Indirect Costs	1,524,895.46	2,091,369.70	2,091,441.87
2020-2021 Direct Costs	20,472,234.86	19,865,604.92	19,865,604.92
2022-2023 Rate	7.45*	10.53*	10.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,878,634.74	22,404,073.35	22,404,073.35
Indirect costs based on rate ** multiplied by actual direct costs	1,704,458.29	2,359,148.92	2,359,148.92
2022-2023 Actual Indirect Costs	1,799,768.92	2,274,330.31	2,274,330.31
2020-2021 Fixed Carry Forward	59,276.60	99,432.30	99,360.13
Total Indirect Costs	1,740,492.32	2,174,898.01	2,174,970.18
Over/(Under) Recovery	-36,034.03	184,250.91	184,178.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,799,768.92	2,274,330.31	2,274,330.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-36,034.03	184,250.91	184,178.74
Total Projected Indirect 2024-2025 (Numerator)	1,835,802.95	2,090,079.40	2,090,151.57
Direct Costs	22,878,634.74	22,404,073.35	22,404,073.35
Rate for 2024-2025 **	8.02*	9.33*	9.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53010
Form R0418**

Mason County Central Schools
300 W BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	453,880.30	1,514,449.95	1,514,449.95
2020-2021 Fixed Carry Forward	-6,189.44	100,852.11	100,852.11
Total Indirect Costs	460,069.74	1,413,597.84	1,413,597.84
2020-2021 Direct Costs	13,748,418.58	12,687,848.93	12,687,848.93
2022-2023 Rate	3.35*	11.14*	11.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,685,987.54	14,423,594.98	14,423,594.98
Indirect costs based on rate ** multiplied by actual direct costs	525,480.58	1,606,788.48	1,606,788.48
2022-2023 Actual Indirect Costs	544,784.43	1,807,176.99	1,807,176.99
2020-2021 Fixed Carry Forward	-6,189.44	100,852.11	100,852.11
Total Indirect Costs	550,973.87	1,706,324.88	1,706,324.88
Over/(Under) Recovery	-25,493.29	-99,536.40	-99,536.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	544,784.43	1,807,176.99	1,807,176.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,493.29	-99,536.40	-99,536.40
Total Projected Indirect 2024-2025 (Numerator)	570,277.72	1,906,713.39	1,906,713.39
Direct Costs	15,685,987.54	14,423,594.98	14,423,594.98
Rate for 2024-2025 **	3.64*	13.22*	13.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53020
Form R0418**

Mason County Eastern Schools
18 S MAIN ST
CUSTER, MI 49405

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	148,102.14	444,445.17	444,445.17
2020-2021 Fixed Carry Forward	-10,947.62	25,867.05	25,789.70
Total Indirect Costs	159,049.76	418,578.12	418,655.47
2020-2021 Direct Costs	4,278,549.58	3,982,206.55	3,982,206.55
2022-2023 Rate	3.72*	10.51*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,315,840.83	4,921,676.48	4,921,676.48
Indirect costs based on rate ** multiplied by actual direct costs	197,749.28	517,268.20	517,268.20
2022-2023 Actual Indirect Costs	164,208.45	558,372.80	558,372.80
2020-2021 Fixed Carry Forward	-10,947.62	25,867.05	25,789.70
Total Indirect Costs	175,156.07	532,505.75	532,583.10
Over/(Under) Recovery	22,593.21	-15,237.55	-15,314.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	164,208.45	558,372.80	558,372.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	22,593.21	-15,237.55	-15,314.90
Total Projected Indirect 2024-2025 (Numerator)	141,615.24	573,610.35	573,687.70
Direct Costs	5,315,840.83	4,921,676.48	4,921,676.48
Rate for 2024-2025 **	2.66*	11.65*	11.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53040
Form R0418**

Ludington Area School District
809 E TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	542,332.90	2,387,517.06	2,387,517.06
2020-2021 Fixed Carry Forward	-28,379.21	-46,694.19	-46,694.19
Total Indirect Costs	570,712.11	2,434,211.25	2,434,211.25
2020-2021 Direct Costs	23,825,637.97	21,980,453.81	21,980,453.81
2022-2023 Rate	2.40*	11.07*	11.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,280,890.53	26,335,610.08	26,335,610.08
Indirect costs based on rate ** multiplied by actual direct costs	678,741.37	2,915,352.04	2,915,352.04
2022-2023 Actual Indirect Costs	641,857.61	2,587,138.06	2,587,138.06
2020-2021 Fixed Carry Forward	-28,379.21	-46,694.19	-46,694.19
Total Indirect Costs	670,236.82	2,633,832.25	2,633,832.25
Over/(Under) Recovery	8,504.55	281,519.79	281,519.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	641,857.61	2,587,138.06	2,587,138.06
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,504.55	281,519.79	281,519.79
Total Projected Indirect 2024-2025 (Numerator)	633,353.06	2,305,618.27	2,305,618.27
Direct Costs	28,280,890.53	26,335,610.08	26,335,610.08
Rate for 2024-2025 **	2.24*	8.75*	8.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 53901
Form R0418**

Gateway To Success Academy
526 N SCOTTVILLE RD
SCOTTVILLE, MI 49454

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,781.48	384,158.42	384,158.42
2020-2021 Fixed Carry Forward	-65,068.10	0.00	0.00
Total Indirect Costs	234,849.58	384,158.42	384,158.42
2020-2021 Direct Costs	1,358,688.69	1,144,311.75	1,144,311.75
2022-2023 Rate	17.29*	33.57*	33.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,298,260.20	1,159,609.37	1,159,609.37
Indirect costs based on rate ** multiplied by actual direct costs	194,739.03	173,941.41	289,902.34
2022-2023 Actual Indirect Costs	149,674.29	288,325.12	288,325.12
2020-2021 Fixed Carry Forward	-65,068.10	0.00	0.00
Total Indirect Costs	214,742.39	288,325.12	288,325.12
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	149,674.29	288,325.12	288,325.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	149,674.29	288,325.12	288,325.12
Direct Costs	1,298,260.20	1,159,609.37	1,159,609.37
Rate for 2024-2025 **	11.53*	24.86*	24.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54000
Form R0418**

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,442,120.25	2,630,881.74	2,630,881.74
2020-2021 Fixed Carry Forward	239,595.90	233,793.63	234,231.83
Total Indirect Costs	1,202,524.35	2,397,088.11	2,396,649.91
2020-2021 Direct Costs	21,431,335.10	20,242,573.61	20,242,573.61
2022-2023 Rate	5.61*	11.84*	11.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,906,934.97	21,834,541.89	21,834,541.89
Indirect costs based on rate ** multiplied by actual direct costs	1,285,079.05	2,585,209.76	2,585,209.76
2022-2023 Actual Indirect Costs	1,485,210.86	2,557,603.94	2,557,603.94
2020-2021 Fixed Carry Forward	239,595.90	233,793.63	234,231.83
Total Indirect Costs	1,245,614.96	2,323,810.31	2,323,372.11
Over/(Under) Recovery	39,464.09	261,399.45	261,837.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,485,210.86	2,557,603.94	2,557,603.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	39,464.09	261,399.45	261,837.65
Total Projected Indirect 2024-2025 (Numerator)	1,445,746.77	2,296,204.49	2,295,766.29
Direct Costs	22,906,934.97	21,834,541.89	21,834,541.89
Rate for 2024-2025 **	6.31*	10.52*	10.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54010
Form R0418**

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	728,156.30	2,855,888.36	2,855,888.36
2020-2021 Fixed Carry Forward	112,459.29	0.00	359,663.06
Total Indirect Costs	615,697.01	2,855,888.36	2,496,225.30
2020-2021 Direct Costs	22,351,791.22	20,224,059.16	20,224,059.16
2022-2023 Rate	2.75*	14.12*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,797,876.41	23,879,036.19	23,879,036.19
Indirect costs based on rate ** multiplied by actual direct costs	736,941.60	3,371,719.91	2,946,673.07
2022-2023 Actual Indirect Costs	1,118,713.34	4,037,553.56	4,037,553.56
2020-2021 Fixed Carry Forward	112,459.29	0.00	359,663.06
Total Indirect Costs	1,006,254.05	4,037,553.56	3,677,890.50
Over/(Under) Recovery	-269,312.45	-665,833.65	-731,217.43

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,118,713.34	4,037,553.56	4,037,553.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-269,312.45	-665,833.65	-731,217.43
Total Projected Indirect 2024-2025 (Numerator)	1,388,025.79	4,703,387.21	4,768,770.99
Direct Costs	26,797,876.41	23,879,036.19	23,879,036.19
Rate for 2024-2025 **	5.18*	19.70*	19.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54040
Form R0418**

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	308,513.46	1,413,208.35	1,413,208.35
2020-2021 Fixed Carry Forward	52,481.36	-179,073.29	-178,704.25
Total Indirect Costs	256,032.10	1,592,281.64	1,591,912.60
2020-2021 Direct Costs	13,530,196.78	12,425,501.89	12,425,501.89
2022-2023 Rate	1.89*	12.81*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,997,273.53	13,696,385.59	13,696,385.59
Indirect costs based on rate ** multiplied by actual direct costs	283,448.47	1,754,506.99	1,754,506.99
2022-2023 Actual Indirect Costs	290,230.54	1,591,118.48	1,591,118.48
2020-2021 Fixed Carry Forward	52,481.36	-179,073.29	-178,704.25
Total Indirect Costs	237,749.18	1,770,191.77	1,769,822.73
Over/(Under) Recovery	45,699.29	-15,684.78	-15,315.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	290,230.54	1,591,118.48	1,591,118.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	45,699.29	-15,684.78	-15,315.74
Total Projected Indirect 2024-2025 (Numerator)	244,531.25	1,606,803.26	1,606,434.22
Direct Costs	14,997,273.53	13,696,385.59	13,696,385.59
Rate for 2024-2025 **	1.63*	11.73*	11.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 54901
Form R0418**

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,100.00	765,485.00	765,485.00
2020-2021 Fixed Carry Forward	40,207.16	0.00	7,106.38
Total Indirect Costs	226,892.84	765,485.00	758,378.62
2020-2021 Direct Costs	4,098,112.00	3,599,727.00	3,599,727.00
2022-2023 Rate	5.54*	21.27*	21.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,449,604.00	3,946,259.00	3,946,259.00
Indirect costs based on rate ** multiplied by actual direct costs	246,508.06	591,938.85	831,476.77
2022-2023 Actual Indirect Costs	242,719.00	746,064.00	746,064.00
2020-2021 Fixed Carry Forward	40,207.16	0.00	7,106.38
Total Indirect Costs	202,511.84	746,064.00	738,957.62
Over/(Under) Recovery	43,996.22	0.00	92,519.15

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	242,719.00	746,064.00	746,064.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,996.22	0.00	92,519.15
Total Projected Indirect 2024-2025 (Numerator)	198,722.78	746,064.00	653,544.85
Direct Costs	4,449,604.00	3,946,259.00	3,946,259.00
Rate for 2024-2025 **	4.47*	18.91*	16.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55000
Form R0418**

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	512,309.31	643,972.21	643,972.21
2020-2021 Fixed Carry Forward	55,825.15	56,639.75	-10,140.21
Total Indirect Costs	456,484.16	587,332.46	654,112.42
2020-2021 Direct Costs	5,212,242.77	5,080,579.87	5,080,579.87
2022-2023 Rate	8.76*	11.56*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,385,673.29	6,121,830.57	6,121,830.57
Indirect costs based on rate ** multiplied by actual direct costs	559,384.98	707,683.61	787,879.59
2022-2023 Actual Indirect Costs	439,855.76	703,698.48	703,698.48
2020-2021 Fixed Carry Forward	55,825.15	56,639.75	-10,140.21
Total Indirect Costs	384,030.61	647,058.73	713,838.69
Over/(Under) Recovery	175,354.37	60,624.88	74,040.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	439,855.76	703,698.48	703,698.48
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	175,354.37	60,624.88	74,040.90
Total Projected Indirect 2024-2025 (Numerator)	264,501.39	643,073.60	629,657.58
Direct Costs	6,385,673.29	6,121,830.57	6,121,830.57
Rate for 2024-2025 **	4.14*	10.50*	10.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55010
Form R0418**

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	137,617.49	397,631.07	397,631.07
2020-2021 Fixed Carry Forward	13,394.12	0.00	-4,203.17
Total Indirect Costs	124,223.37	397,631.07	401,834.24
2020-2021 Direct Costs	3,137,951.29	2,877,937.71	2,877,937.71
2022-2023 Rate	3.96*	13.82*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,983,578.74	3,551,575.09	3,551,575.09
Indirect costs based on rate ** multiplied by actual direct costs	157,749.72	490,827.68	495,799.88
2022-2023 Actual Indirect Costs	157,149.01	589,152.66	589,152.66
2020-2021 Fixed Carry Forward	13,394.12	0.00	-4,203.17
Total Indirect Costs	143,754.89	589,152.66	593,355.83
Over/(Under) Recovery	13,994.83	-98,324.98	-97,555.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	157,149.01	589,152.66	589,152.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,994.83	-98,324.98	-97,555.95
Total Projected Indirect 2024-2025 (Numerator)	143,154.18	687,477.64	686,708.61
Direct Costs	3,983,578.74	3,551,575.09	3,551,575.09
Rate for 2024-2025 **	3.59*	19.36*	19.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55100
Form R0418**

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	605,197.25	1,876,190.63	1,876,190.63
2020-2021 Fixed Carry Forward	71,331.03	0.00	113,865.06
Total Indirect Costs	533,866.22	1,876,190.63	1,762,325.57
2020-2021 Direct Costs	13,341,544.78	12,070,551.40	12,070,551.40
2022-2023 Rate	4.00*	15.54*	14.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,499,557.65	14,043,430.69	14,043,430.69
Indirect costs based on rate ** multiplied by actual direct costs	619,982.31	2,106,514.60	2,050,340.88
2022-2023 Actual Indirect Costs	711,840.93	2,167,967.89	2,167,967.89
2020-2021 Fixed Carry Forward	71,331.03	0.00	113,865.06
Total Indirect Costs	640,509.90	2,167,967.89	2,054,102.83
Over/(Under) Recovery	-20,527.59	0.00	-3,761.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	711,840.93	2,167,967.89	2,167,967.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-20,527.59	0.00	-3,761.95
Total Projected Indirect 2024-2025 (Numerator)	732,368.52	2,167,967.89	2,171,729.84
Direct Costs	15,499,557.65	14,043,430.69	14,043,430.69
Rate for 2024-2025 **	4.73*	15.44*	15.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55115
Form R0418**

North Central Area Schools
W5465 E 3RD ST
HERMANVILLE, MI 49847

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	96,096.91	503,293.48	503,293.48
2020-2021 Fixed Carry Forward	-86,391.09	-135,495.98	-135,495.98
Total Indirect Costs	182,488.00	638,789.46	638,789.46
2020-2021 Direct Costs	3,876,557.53	3,469,360.96	3,469,360.96
2022-2023 Rate	4.71*	18.41*	18.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,800,307.08	4,308,283.14	4,308,283.14
Indirect costs based on rate ** multiplied by actual direct costs	226,094.46	646,242.47	793,154.93
2022-2023 Actual Indirect Costs	0.00	492,023.94	492,023.94
2020-2021 Fixed Carry Forward	-86,391.09	-135,495.98	-135,495.98
Total Indirect Costs	86,391.09	627,519.92	627,519.92
Over/(Under) Recovery	139,703.37	0.00	165,635.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	492,023.94	492,023.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	139,703.37	0.00	165,635.01
Total Projected Indirect 2024-2025 (Numerator)	-139,703.37	492,023.94	326,388.93
Direct Costs	4,800,307.08	4,308,283.14	4,308,283.14
Rate for 2024-2025 **	0.00*	11.42*	7.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55120
Form R0418**

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	379,881.02	795,760.24	795,760.24
2020-2021 Fixed Carry Forward	-191,985.27	-173,668.43	-175,678.72
Total Indirect Costs	571,866.29	969,428.67	971,438.96
2020-2021 Direct Costs	4,563,157.93	4,147,278.71	4,147,278.71
2022-2023 Rate	12.53*	23.38*	23.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,308,352.41	5,712,159.30	5,712,159.30
Indirect costs based on rate ** multiplied by actual direct costs	790,436.56	856,823.90	1,337,787.71
2022-2023 Actual Indirect Costs	154,477.11	750,670.22	750,670.22
2020-2021 Fixed Carry Forward	-191,985.27	-173,668.43	-175,678.72
Total Indirect Costs	346,462.38	924,338.65	926,348.94
Over/(Under) Recovery	443,974.18	0.00	411,438.77

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	154,477.11	750,670.22	750,670.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	443,974.18	0.00	411,438.77
Total Projected Indirect 2024-2025 (Numerator)	-289,497.07	750,670.22	339,231.45
Direct Costs	6,308,352.41	5,712,159.30	5,712,159.30
Rate for 2024-2025 **	0.00*	13.14*	5.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55900
Form R0418**

Uplift Michigan Academy
W526 DIVISION ST
STEPHENSON, MI 49887

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	405,515.49	424,656.05	424,656.05
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	405,515.49	424,656.05	424,656.05
2020-2021 Direct Costs	3,118,707.78	3,099,567.22	3,099,567.22
2022-2023 Rate	13.00*	13.70*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,588,818.95	6,564,677.75	6,564,677.75
Indirect costs based on rate ** multiplied by actual direct costs	856,546.46	899,360.85	899,360.85
2022-2023 Actual Indirect Costs	744,791.94	768,933.14	768,933.14
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	744,791.94	768,933.14	768,933.14
Over/(Under) Recovery	111,754.52	130,427.71	130,427.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	744,791.94	768,933.14	768,933.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	111,754.52	130,427.71	130,427.71
Total Projected Indirect 2024-2025 (Numerator)	633,037.42	638,505.43	638,505.43
Direct Costs	6,588,818.95	6,564,677.75	6,564,677.75
Rate for 2024-2025 **	9.61*	9.73*	9.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 55901
Form R0418**

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	0.00	0.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2020-2021 Direct Costs	3,580,629.00	3,580,629.00	3,580,629.00
2022-2023 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,479,011.00	4,479,011.00	4,479,011.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	0.00	0.00	0.00
Direct Costs	4,479,011.00	4,479,011.00	4,479,011.00
Rate for 2024-2025 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56000
Form R0418**

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	899,764.74	2,003,213.49	2,003,213.49
2020-2021 Fixed Carry Forward	-91,201.16	-250,816.78	-250,766.34
Total Indirect Costs	990,965.90	2,254,030.27	2,253,979.83
2020-2021 Direct Costs	14,518,298.99	13,566,950.60	13,566,950.60
2022-2023 Rate	6.83*	16.61*	16.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,437,539.60	19,681,539.72	19,681,539.72
Indirect costs based on rate ** multiplied by actual direct costs	1,395,883.95	2,952,230.96	3,269,103.75
2022-2023 Actual Indirect Costs	1,130,569.90	1,886,569.78	1,886,569.78
2020-2021 Fixed Carry Forward	-91,201.16	-250,816.78	-250,766.34
Total Indirect Costs	1,221,771.06	2,137,386.56	2,137,336.12
Over/(Under) Recovery	174,112.89	0.00	1,131,767.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,130,569.90	1,886,569.78	1,886,569.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	174,112.89	0.00	1,131,767.63
Total Projected Indirect 2024-2025 (Numerator)	956,457.01	1,886,569.78	754,802.15
Direct Costs	20,437,539.60	19,681,539.72	19,681,539.72
Rate for 2024-2025 **	4.68*	9.59*	3.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56010
Form R0418**

Midland Public Schools
600 E CARPENTER ST
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,673,879.24	8,159,240.52	8,159,240.52
2020-2021 Fixed Carry Forward	-156,211.23	730,460.27	730,460.27
Total Indirect Costs	2,830,090.47	7,428,780.25	7,428,780.25
2020-2021 Direct Costs	85,672,515.58	80,134,934.80	80,134,934.80
2022-2023 Rate	3.30*	9.27*	9.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	95,988,046.55	89,600,382.40	89,600,382.40
Indirect costs based on rate ** multiplied by actual direct costs	3,167,605.54	8,305,955.45	8,305,955.45
2022-2023 Actual Indirect Costs	2,624,700.96	9,012,365.11	9,012,365.11
2020-2021 Fixed Carry Forward	-156,211.23	730,460.27	730,460.27
Total Indirect Costs	2,780,912.19	8,281,904.84	8,281,904.84
Over/(Under) Recovery	386,693.35	24,050.61	24,050.61

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,624,700.96	9,012,365.11	9,012,365.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	386,693.35	24,050.61	24,050.61
Total Projected Indirect 2024-2025 (Numerator)	2,238,007.61	8,988,314.50	8,988,314.50
Direct Costs	95,988,046.55	89,600,382.40	89,600,382.40
Rate for 2024-2025 **	2.33*	10.03*	10.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56020
Form R0418**

Bullock Creek School District
1420 S BADOUR RD
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	279,190.13	1,778,690.10	1,778,690.10
2020-2021 Fixed Carry Forward	3,736.65	49,176.20	49,176.20
Total Indirect Costs	275,453.48	1,729,513.90	1,729,513.90
2020-2021 Direct Costs	21,149,448.89	19,649,948.92	19,649,948.92
2022-2023 Rate	1.30*	8.80*	8.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,702,090.22	20,778,130.34	20,778,130.34
Indirect costs based on rate ** multiplied by actual direct costs	295,127.17	1,828,475.47	1,828,475.47
2022-2023 Actual Indirect Costs	313,589.70	2,237,549.58	2,237,549.58
2020-2021 Fixed Carry Forward	3,736.65	49,176.20	49,176.20
Total Indirect Costs	309,853.05	2,188,373.38	2,188,373.38
Over/(Under) Recovery	-14,725.88	-359,897.91	-359,897.91

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	313,589.70	2,237,549.58	2,237,549.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,725.88	-359,897.91	-359,897.91
Total Projected Indirect 2024-2025 (Numerator)	328,315.58	2,597,447.49	2,597,447.49
Direct Costs	22,702,090.22	20,778,130.34	20,778,130.34
Rate for 2024-2025 **	1.45*	12.50*	12.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56030
Form R0418**

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	420,586.74	1,108,326.72	1,108,326.72
2020-2021 Fixed Carry Forward	-35,259.89	0.00	15,851.26
Total Indirect Costs	455,846.63	1,108,326.72	1,092,475.46
2020-2021 Direct Costs	6,808,259.68	6,120,866.92	6,120,866.92
2022-2023 Rate	6.70*	18.11*	17.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,997,963.17	8,098,713.47	8,098,713.47
Indirect costs based on rate ** multiplied by actual direct costs	602,863.53	1,214,807.02	1,445,620.35
2022-2023 Actual Indirect Costs	487,787.99	1,387,037.69	1,387,037.69
2020-2021 Fixed Carry Forward	-35,259.89	0.00	15,851.26
Total Indirect Costs	523,047.88	1,387,037.69	1,371,186.43
Over/(Under) Recovery	79,815.65	0.00	74,433.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	487,787.99	1,387,037.69	1,387,037.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	79,815.65	0.00	74,433.92
Total Projected Indirect 2024-2025 (Numerator)	407,972.34	1,387,037.69	1,312,603.77
Direct Costs	8,997,963.17	8,098,713.47	8,098,713.47
Rate for 2024-2025 **	4.53*	17.13*	16.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56050
Form R0418**

Meridian Public Schools
3361 N MERIDIAN RD
SANFORD, MI 48657

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	678,341.02	1,867,008.95	1,867,008.95
2020-2021 Fixed Carry Forward	-110,962.91	-188,505.06	-188,534.88
Total Indirect Costs	789,303.93	2,055,514.01	2,055,543.83
2020-2021 Direct Costs	15,093,508.76	13,904,840.83	13,904,840.83
2022-2023 Rate	5.23*	14.78*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,211,642.32	16,811,577.29	16,811,577.29
Indirect costs based on rate ** multiplied by actual direct costs	952,468.89	2,484,751.12	2,484,751.12
2022-2023 Actual Indirect Costs	964,171.41	2,364,236.44	2,364,236.44
2020-2021 Fixed Carry Forward	-110,962.91	-188,505.06	-188,534.88
Total Indirect Costs	1,075,134.32	2,552,741.50	2,552,771.32
Over/(Under) Recovery	-122,665.43	-67,990.38	-68,020.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	964,171.41	2,364,236.44	2,364,236.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-122,665.43	-67,990.38	-68,020.20
Total Projected Indirect 2024-2025 (Numerator)	1,086,836.84	2,432,226.82	2,432,256.64
Direct Costs	18,211,642.32	16,811,577.29	16,811,577.29
Rate for 2024-2025 **	5.97*	14.47*	14.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56901
Form R0418**

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,189.70	517,820.22	517,820.22
2020-2021 Fixed Carry Forward	12,516.19	0.00	-366,609.14
Total Indirect Costs	58,673.51	517,820.22	884,429.36
2020-2021 Direct Costs	1,396,433.58	949,803.06	949,803.06
2022-2023 Rate	4.20*	54.52*	93.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,076,001.31	915,912.96	915,912.96
Indirect costs based on rate ** multiplied by actual direct costs	45,192.06	137,386.94	228,978.24
2022-2023 Actual Indirect Costs	63,246.82	223,335.17	223,335.17
2020-2021 Fixed Carry Forward	12,516.19	0.00	-366,609.14
Total Indirect Costs	50,730.63	223,335.17	589,944.31
Over/(Under) Recovery	-5,538.57	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	63,246.82	223,335.17	223,335.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,538.57	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	68,785.39	223,335.17	223,335.17
Direct Costs	1,076,001.31	915,912.96	915,912.96
Rate for 2024-2025 **	6.39*	24.38*	24.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 56903
Form R0418**

Academic and Career Education Academy
884 E ISABELLA RD
MIDLAND, MI 48640

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	80,283.05	254,050.54	254,050.54
2020-2021 Fixed Carry Forward	-1,147.90	0.00	0.00
Total Indirect Costs	81,430.95	254,050.54	254,050.54
2020-2021 Direct Costs	863,719.16	689,951.67	689,951.67
2022-2023 Rate	9.43*	36.82*	36.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,163,710.17	971,754.34	971,754.34
Indirect costs based on rate ** multiplied by actual direct costs	109,737.87	145,763.15	242,938.59
2022-2023 Actual Indirect Costs	117,030.69	308,986.52	308,986.52
2020-2021 Fixed Carry Forward	-1,147.90	0.00	0.00
Total Indirect Costs	118,178.59	308,986.52	308,986.52
Over/(Under) Recovery	-8,440.72	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	117,030.69	308,986.52	308,986.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-8,440.72	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	125,471.41	308,986.52	308,986.52
Direct Costs	1,163,710.17	971,754.34	971,754.34
Rate for 2024-2025 **	10.78*	31.80*	31.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 57020
Form R0418**

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	287,944.53	1,259,611.88	1,259,611.88
2020-2021 Fixed Carry Forward	8,026.01	137,708.02	137,708.02
Total Indirect Costs	279,918.52	1,121,903.86	1,121,903.86
2020-2021 Direct Costs	12,460,904.88	11,489,237.53	11,489,237.53
2022-2023 Rate	2.25*	9.76*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,281,461.94	14,177,396.85	14,177,396.85
Indirect costs based on rate ** multiplied by actual direct costs	343,832.89	1,383,713.93	1,383,713.93
2022-2023 Actual Indirect Costs	345,050.60	1,449,115.69	1,449,115.69
2020-2021 Fixed Carry Forward	8,026.01	137,708.02	137,708.02
Total Indirect Costs	337,024.59	1,311,407.67	1,311,407.67
Over/(Under) Recovery	6,808.30	72,306.26	72,306.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	345,050.60	1,449,115.69	1,449,115.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,808.30	72,306.26	72,306.26
Total Projected Indirect 2024-2025 (Numerator)	338,242.30	1,376,809.43	1,376,809.43
Direct Costs	15,281,461.94	14,177,396.85	14,177,396.85
Rate for 2024-2025 **	2.21*	9.71*	9.71**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 57030
Form R0418**

McBain Rural Agricultural Schools
107 E MAPLE ST
MC BAIN, MI 49657

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	433,073.97	1,347,297.14	1,347,297.14
2020-2021 Fixed Carry Forward	-34,693.04	89,747.89	92,984.06
Total Indirect Costs	467,767.01	1,257,549.25	1,254,313.08
2020-2021 Direct Costs	10,558,820.66	9,644,597.49	9,644,597.49
2022-2023 Rate	4.43*	13.04*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,672,718.00	12,455,165.44	12,455,165.44
Indirect costs based on rate ** multiplied by actual direct costs	605,701.41	1,624,153.57	1,620,417.02
2022-2023 Actual Indirect Costs	574,704.09	1,792,256.65	1,792,256.65
2020-2021 Fixed Carry Forward	-34,693.04	89,747.89	92,984.06
Total Indirect Costs	609,397.13	1,702,508.76	1,699,272.59
Over/(Under) Recovery	-3,695.72	-78,355.19	-78,855.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	574,704.09	1,792,256.65	1,792,256.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,695.72	-78,355.19	-78,855.57
Total Projected Indirect 2024-2025 (Numerator)	578,399.81	1,870,611.84	1,871,112.22
Direct Costs	13,672,718.00	12,455,165.44	12,455,165.44
Rate for 2024-2025 **	4.23*	15.02*	15.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58000
Form R0418**

Monroe ISD
1101 S RAISINVILLE RD
MONROE, MI 48161

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,825,796.11	4,264,219.44	4,264,219.44
2020-2021 Fixed Carry Forward	262,797.17	52,962.38	52,962.38
Total Indirect Costs	2,562,998.94	4,211,257.06	4,211,257.06
2020-2021 Direct Costs	44,708,530.79	43,270,107.46	43,270,107.46
2022-2023 Rate	5.73*	9.73*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	52,241,443.19	51,128,557.42	51,128,557.42
Indirect costs based on rate ** multiplied by actual direct costs	2,993,434.69	4,974,808.64	4,974,808.64
2022-2023 Actual Indirect Costs	3,053,643.30	4,166,529.07	4,166,529.07
2020-2021 Fixed Carry Forward	262,797.17	52,962.38	52,962.38
Total Indirect Costs	2,790,846.13	4,113,566.69	4,113,566.69
Over/(Under) Recovery	202,588.56	861,241.95	861,241.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,053,643.30	4,166,529.07	4,166,529.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	202,588.56	861,241.95	861,241.95
Total Projected Indirect 2024-2025 (Numerator)	2,851,054.74	3,305,287.12	3,305,287.12
Direct Costs	52,241,443.19	51,128,557.42	51,128,557.42
Rate for 2024-2025 **	5.46*	6.46*	6.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58010
Form R0418**

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,529,954.48	7,905,571.42	7,905,571.42
2020-2021 Fixed Carry Forward	-38,350.17	0.00	360,438.51
Total Indirect Costs	2,568,304.65	7,905,571.42	7,545,132.91
2020-2021 Direct Costs	52,925,382.78	47,380,212.31	47,380,212.31
2022-2023 Rate	4.85*	16.69*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	62,808,050.36	56,354,002.11	56,354,002.11
Indirect costs based on rate ** multiplied by actual direct costs	3,046,190.44	8,453,100.32	8,971,557.14
2022-2023 Actual Indirect Costs	3,070,743.47	9,524,791.72	9,524,791.72
2020-2021 Fixed Carry Forward	-38,350.17	0.00	360,438.51
Total Indirect Costs	3,109,093.64	9,524,791.72	9,164,353.21
Over/(Under) Recovery	-62,903.20	0.00	-192,796.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,070,743.47	9,524,791.72	9,524,791.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-62,903.20	0.00	-192,796.07
Total Projected Indirect 2024-2025 (Numerator)	3,133,646.67	9,524,791.72	9,717,587.79
Direct Costs	62,808,050.36	56,354,002.11	56,354,002.11
Rate for 2024-2025 **	4.99*	16.90*	17.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58020
Form R0418**

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,089,007.87	3,891,865.69	3,891,865.69
2020-2021 Fixed Carry Forward	-51,315.19	0.00	219,895.15
Total Indirect Costs	1,140,323.06	3,891,865.69	3,671,970.54
2020-2021 Direct Costs	25,897,522.76	23,115,209.99	23,115,209.99
2022-2023 Rate	4.40*	16.84*	15.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,355,636.48	34,212,499.42	34,212,499.42
Indirect costs based on rate ** multiplied by actual direct costs	1,643,648.01	5,131,874.91	5,436,366.16
2022-2023 Actual Indirect Costs	1,102,659.96	4,245,797.02	4,245,797.02
2020-2021 Fixed Carry Forward	-51,315.19	0.00	219,895.15
Total Indirect Costs	1,153,975.15	4,245,797.02	4,025,901.87
Over/(Under) Recovery	489,672.86	0.00	1,410,464.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,102,659.96	4,245,797.02	4,245,797.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	489,672.86	0.00	1,410,464.29
Total Projected Indirect 2024-2025 (Numerator)	612,987.10	4,245,797.02	2,835,332.73
Direct Costs	37,355,636.48	34,212,499.42	34,212,499.42
Rate for 2024-2025 **	1.64*	12.41*	8.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58030
Form R0418**

Bedford Public Schools
1135 SMITH RD
TEMPERANCE, MI 48182

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,764,850.46	4,699,161.93	4,699,161.93
2020-2021 Fixed Carry Forward	34,833.11	508,512.10	507,643.58
Total Indirect Costs	1,730,017.35	4,190,649.83	4,191,518.35
2020-2021 Direct Costs	40,989,374.19	37,894,876.80	37,894,876.80
2022-2023 Rate	4.22*	11.06*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	48,161,476.74	44,667,375.83	44,667,375.83
Indirect costs based on rate ** multiplied by actual direct costs	2,032,414.32	4,940,211.77	4,940,211.77
2022-2023 Actual Indirect Costs	2,043,042.32	5,537,143.23	5,537,143.23
2020-2021 Fixed Carry Forward	34,833.11	508,512.10	507,643.58
Total Indirect Costs	2,008,209.21	5,028,631.13	5,029,499.65
Over/(Under) Recovery	24,205.11	-88,419.36	-89,287.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,043,042.32	5,537,143.23	5,537,143.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	24,205.11	-88,419.36	-89,287.88
Total Projected Indirect 2024-2025 (Numerator)	2,018,837.21	5,625,562.59	5,626,431.11
Direct Costs	48,161,476.74	44,667,375.83	44,667,375.83
Rate for 2024-2025 **	4.19*	12.59*	12.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58050
Form R0418**

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	914,802.85	2,551,921.65	2,551,921.65
2020-2021 Fixed Carry Forward	-36,061.81	0.00	133,192.74
Total Indirect Costs	950,864.66	2,551,921.65	2,418,728.91
2020-2021 Direct Costs	17,734,623.63	16,097,504.83	16,097,504.83
2022-2023 Rate	5.36*	15.85*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,497,089.79	19,214,177.57	19,214,177.57
Indirect costs based on rate ** multiplied by actual direct costs	1,205,844.01	2,882,126.64	2,887,890.89
2022-2023 Actual Indirect Costs	675,306.94	3,958,219.16	3,958,219.16
2020-2021 Fixed Carry Forward	-36,061.81	0.00	133,192.74
Total Indirect Costs	711,368.75	3,958,219.16	3,825,026.42
Over/(Under) Recovery	494,475.26	0.00	-937,135.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	675,306.94	3,958,219.16	3,958,219.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	494,475.26	0.00	-937,135.53
Total Projected Indirect 2024-2025 (Numerator)	180,831.68	3,958,219.16	4,895,354.69
Direct Costs	22,497,089.79	19,214,177.57	19,214,177.57
Rate for 2024-2025 **	0.80*	20.60*	25.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58070
Form R0418**

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	490,627.19	1,506,115.75	1,506,115.75
2020-2021 Fixed Carry Forward	-281.11	188,085.68	189,021.87
Total Indirect Costs	490,908.30	1,318,030.07	1,317,093.88
2020-2021 Direct Costs	14,576,531.68	13,561,043.12	13,561,043.12
2022-2023 Rate	3.37*	9.72*	9.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,570,039.27	15,213,180.60	15,213,180.60
Indirect costs based on rate ** multiplied by actual direct costs	558,410.32	1,478,721.15	1,477,199.84
2022-2023 Actual Indirect Costs	510,108.18	1,866,966.85	1,866,966.85
2020-2021 Fixed Carry Forward	-281.11	188,085.68	189,021.87
Total Indirect Costs	510,389.29	1,678,881.17	1,677,944.98
Over/(Under) Recovery	48,021.03	-200,160.02	-200,745.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	510,108.18	1,866,966.85	1,866,966.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	48,021.03	-200,160.02	-200,745.14
Total Projected Indirect 2024-2025 (Numerator)	462,087.15	2,067,126.87	2,067,711.99
Direct Costs	16,570,039.27	15,213,180.60	15,213,180.60
Rate for 2024-2025 **	2.79*	13.59*	13.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58080
Form R0418**

Jefferson Schools (Monroe)
5707 WILLIAMS RD
NEWPORT, MI 48166

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	683,644.35	2,603,078.94	2,603,078.94
2020-2021 Fixed Carry Forward	-30,498.28	0.00	-78,102.85
Total Indirect Costs	714,142.63	2,603,078.94	2,681,181.79
2020-2021 Direct Costs	17,569,622.32	15,650,187.73	15,650,187.73
2022-2023 Rate	4.06*	16.63*	17.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,769,005.01	16,514,373.89	16,514,373.89
Indirect costs based on rate ** multiplied by actual direct costs	762,021.60	2,477,156.08	2,828,912.25
2022-2023 Actual Indirect Costs	728,477.73	2,983,108.85	2,983,108.85
2020-2021 Fixed Carry Forward	-30,498.28	0.00	-78,102.85
Total Indirect Costs	758,976.01	2,983,108.85	3,061,211.70
Over/(Under) Recovery	3,045.59	0.00	-232,299.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	728,477.73	2,983,108.85	2,983,108.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	3,045.59	0.00	-232,299.45
Total Projected Indirect 2024-2025 (Numerator)	725,432.14	2,983,108.85	3,215,408.30
Direct Costs	18,769,005.01	16,514,373.89	16,514,373.89
Rate for 2024-2025 **	3.87*	18.06*	19.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58090
Form R0418**

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	310,716.72	1,244,667.34	1,244,667.34
2020-2021 Fixed Carry Forward	57,704.98	173,351.61	172,110.02
Total Indirect Costs	253,011.74	1,071,315.73	1,072,557.32
2020-2021 Direct Costs	11,120,868.35	10,186,917.73	10,186,917.73
2022-2023 Rate	2.28*	10.52*	10.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,690,882.40	11,315,762.59	11,315,762.59
Indirect costs based on rate ** multiplied by actual direct costs	289,352.12	1,190,418.22	1,191,549.80
2022-2023 Actual Indirect Costs	341,631.70	1,716,751.51	1,716,751.51
2020-2021 Fixed Carry Forward	57,704.98	173,351.61	172,110.02
Total Indirect Costs	283,926.72	1,543,399.90	1,544,641.49
Over/(Under) Recovery	5,425.40	-352,981.68	-353,091.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	341,631.70	1,716,751.51	1,716,751.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,425.40	-352,981.68	-353,091.69
Total Projected Indirect 2024-2025 (Numerator)	336,206.30	2,069,733.19	2,069,843.20
Direct Costs	12,690,882.40	11,315,762.59	11,315,762.59
Rate for 2024-2025 **	2.65*	18.29*	18.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58100
Form R0418**

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	257,082.94	899,841.06	899,841.06
2020-2021 Fixed Carry Forward	23,853.29	0.00	41,636.53
Total Indirect Costs	233,229.65	899,841.06	858,204.53
2020-2021 Direct Costs	6,671,553.51	6,028,795.39	6,028,795.39
2022-2023 Rate	3.50*	14.93*	14.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,798,850.60	7,032,830.52	7,032,830.52
Indirect costs based on rate ** multiplied by actual direct costs	272,959.77	1,050,001.60	1,001,475.07
2022-2023 Actual Indirect Costs	282,471.11	1,048,491.19	1,048,491.19
2020-2021 Fixed Carry Forward	23,853.29	0.00	41,636.53
Total Indirect Costs	258,617.82	1,048,491.19	1,006,854.66
Over/(Under) Recovery	14,341.95	1,510.41	-5,379.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	282,471.11	1,048,491.19	1,048,491.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,341.95	1,510.41	-5,379.59
Total Projected Indirect 2024-2025 (Numerator)	268,129.16	1,046,980.78	1,053,870.78
Direct Costs	7,798,850.60	7,032,830.52	7,032,830.52
Rate for 2024-2025 **	3.44*	14.89*	14.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58110
Form R0418**

Whiteford Agricultural School District of the Counties of
Lenawee and Monroe
6655 Consear Rd
Ottawa Lake, MI 49267

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	351,234.85	812,557.44	812,557.44
2020-2021 Fixed Carry Forward	-70,631.95	90,843.33	90,843.33
Total Indirect Costs	421,866.80	721,714.11	721,714.11
2020-2021 Direct Costs	7,728,315.86	7,426,699.63	7,426,699.63
2022-2023 Rate	5.46*	9.72*	9.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,359,774.92	8,433,956.85	8,433,956.85
Indirect costs based on rate ** multiplied by actual direct costs	511,043.71	819,780.61	819,780.61
2022-2023 Actual Indirect Costs	362,542.00	1,288,360.07	1,288,360.07
2020-2021 Fixed Carry Forward	-70,631.95	90,843.33	90,843.33
Total Indirect Costs	433,173.95	1,197,516.74	1,197,516.74
Over/(Under) Recovery	77,869.76	-377,736.13	-377,736.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	362,542.00	1,288,360.07	1,288,360.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	77,869.76	-377,736.13	-377,736.13
Total Projected Indirect 2024-2025 (Numerator)	284,672.24	1,666,096.20	1,666,096.20
Direct Costs	9,359,774.92	8,433,956.85	8,433,956.85
Rate for 2024-2025 **	3.04*	19.75*	19.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58901
Form R0418**

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	27,711.00	139,373.00	139,373.00
2020-2021 Fixed Carry Forward	0.00	0.00	-4,771.49
Total Indirect Costs	27,711.00	139,373.00	144,144.49
2020-2021 Direct Costs	929,042.00	817,380.00	817,380.00
2022-2023 Rate	2.98*	17.05*	17.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,000,071.09	861,507.94	861,507.94
Indirect costs based on rate ** multiplied by actual direct costs	29,802.12	129,226.19	151,883.85
2022-2023 Actual Indirect Costs	19,539.43	158,102.58	158,102.58
2020-2021 Fixed Carry Forward	0.00	0.00	-4,771.49
Total Indirect Costs	19,539.43	158,102.58	162,874.07
Over/(Under) Recovery	10,262.69	0.00	-10,990.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,539.43	158,102.58	158,102.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,262.69	0.00	-10,990.22
Total Projected Indirect 2024-2025 (Numerator)	9,276.74	158,102.58	169,092.80
Direct Costs	1,000,071.09	861,507.94	861,507.94
Rate for 2024-2025 **	0.93*	18.35*	19.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 58902
Form R0418**

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	848,752.00	2,101,533.00	2,101,533.00
2020-2021 Fixed Carry Forward	-299,001.50	0.00	0.00
Total Indirect Costs	1,147,753.50	2,101,533.00	2,101,533.00
2020-2021 Direct Costs	6,898,415.00	5,645,634.00	5,645,634.00
2022-2023 Rate	16.64*	37.22*	37.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,060,776.00	6,697,645.00	6,697,645.00
Indirect costs based on rate ** multiplied by actual direct costs	1,209,116.40	1,004,646.75	1,674,411.25
2022-2023 Actual Indirect Costs	1,104,223.00	2,467,354.00	2,467,354.00
2020-2021 Fixed Carry Forward	-299,001.50	0.00	0.00
Total Indirect Costs	1,403,224.50	2,467,354.00	2,467,354.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,104,223.00	2,467,354.00	2,467,354.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,104,223.00	2,467,354.00	2,467,354.00
Direct Costs	8,060,776.00	6,697,645.00	6,697,645.00
Rate for 2024-2025 **	13.70*	36.84*	36.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59000
Form R0418**

Montcalm Area ISD
621 N NEW ST
STANTON, MI 48888

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,751,046.61	3,288,742.71	3,288,742.71
2020-2021 Fixed Carry Forward	-231,293.47	-685,653.51	-724,283.86
Total Indirect Costs	1,982,340.08	3,974,396.22	4,013,026.57
2020-2021 Direct Costs	21,795,199.62	20,257,503.52	20,257,503.52
2022-2023 Rate	9.10*	19.62*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,758,927.98	24,092,218.73	24,092,218.73
Indirect costs based on rate ** multiplied by actual direct costs	2,344,062.45	3,613,832.81	4,772,668.53
2022-2023 Actual Indirect Costs	2,186,282.42	3,852,991.67	3,852,991.67
2020-2021 Fixed Carry Forward	-231,293.47	-685,653.51	-724,283.86
Total Indirect Costs	2,417,575.89	4,538,645.18	4,577,275.53
Over/(Under) Recovery	-73,513.44	0.00	195,393.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,186,282.42	3,852,991.67	3,852,991.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-73,513.44	0.00	195,393.00
Total Projected Indirect 2024-2025 (Numerator)	2,259,795.86	3,852,991.67	3,657,598.67
Direct Costs	25,758,927.98	24,092,218.73	24,092,218.73
Rate for 2024-2025 **	8.77*	15.99*	15.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59020
Form R0418**

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	358,669.66	1,028,241.57	1,028,241.57
2020-2021 Fixed Carry Forward	24,546.82	0.00	118,019.10
Total Indirect Costs	334,122.84	1,028,241.57	910,222.47
2020-2021 Direct Costs	7,880,739.15	7,211,167.24	7,211,167.24
2022-2023 Rate	4.24*	14.26*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,047,072.70	8,181,323.52	8,181,323.52
Indirect costs based on rate ** multiplied by actual direct costs	383,595.88	1,166,656.73	1,032,483.03
2022-2023 Actual Indirect Costs	354,664.11	1,220,413.29	1,220,413.29
2020-2021 Fixed Carry Forward	24,546.82	0.00	118,019.10
Total Indirect Costs	330,117.29	1,220,413.29	1,102,394.19
Over/(Under) Recovery	53,478.59	-53,756.56	-69,911.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	354,664.11	1,220,413.29	1,220,413.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	53,478.59	-53,756.56	-69,911.16
Total Projected Indirect 2024-2025 (Numerator)	301,185.52	1,274,169.85	1,290,324.45
Direct Costs	9,047,072.70	8,181,323.52	8,181,323.52
Rate for 2024-2025 **	3.33*	15.57*	15.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59045
Form R0418**

Montabella Community Schools
1390 E NORTH COUNTY LINE RD
BLANCHARD, MI 49310

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,788.61	1,162,990.20	1,162,990.20
2020-2021 Fixed Carry Forward	34,862.55	0.00	-28,106.52
Total Indirect Costs	183,926.06	1,162,990.20	1,191,096.72
2020-2021 Direct Costs	8,100,486.37	7,163,901.08	7,163,901.08
2022-2023 Rate	2.27*	16.23*	16.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,418,602.03	9,389,683.54	9,389,683.54
Indirect costs based on rate ** multiplied by actual direct costs	236,502.27	1,408,452.53	1,561,504.37
2022-2023 Actual Indirect Costs	251,888.46	1,280,806.95	1,280,806.95
2020-2021 Fixed Carry Forward	34,862.55	0.00	-28,106.52
Total Indirect Costs	217,025.91	1,280,806.95	1,308,913.47
Over/(Under) Recovery	19,476.36	0.00	252,590.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	251,888.46	1,280,806.95	1,280,806.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,476.36	0.00	252,590.90
Total Projected Indirect 2024-2025 (Numerator)	232,412.10	1,280,806.95	1,028,216.05
Direct Costs	10,418,602.03	9,389,683.54	9,389,683.54
Rate for 2024-2025 **	2.23*	13.64*	10.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59070
Form R0418**

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,461,925.56	4,634,674.46	4,634,674.46
2020-2021 Fixed Carry Forward	-13,297.42	-41,552.46	-40,692.41
Total Indirect Costs	1,475,222.98	4,676,226.92	4,675,366.87
2020-2021 Direct Costs	37,653,265.66	34,314,179.22	34,314,179.22
2022-2023 Rate	3.92*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	48,910,024.55	45,157,635.57	45,157,635.57
Indirect costs based on rate ** multiplied by actual direct costs	1,917,272.96	6,154,985.73	6,154,985.73
2022-2023 Actual Indirect Costs	2,111,298.79	5,863,687.77	5,863,687.77
2020-2021 Fixed Carry Forward	-13,297.42	-41,552.46	-40,692.41
Total Indirect Costs	2,124,596.21	5,905,240.23	5,904,380.18
Over/(Under) Recovery	-207,323.25	249,745.50	250,605.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,111,298.79	5,863,687.77	5,863,687.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-207,323.25	249,745.50	250,605.55
Total Projected Indirect 2024-2025 (Numerator)	2,318,622.04	5,613,942.27	5,613,082.22
Direct Costs	48,910,024.55	45,157,635.57	45,157,635.57
Rate for 2024-2025 **	4.74*	12.43*	12.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59080
Form R0418**

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	719,886.39	2,226,432.49	2,226,432.49
2020-2021 Fixed Carry Forward	30,742.14	83,911.23	84,492.02
Total Indirect Costs	689,144.25	2,142,521.26	2,141,940.47
2020-2021 Direct Costs	17,251,006.92	16,281,955.82	16,281,955.82
2022-2023 Rate	3.99*	13.16*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,632,217.06	21,186,489.18	21,186,489.18
Indirect costs based on rate ** multiplied by actual direct costs	903,025.46	2,788,141.98	2,788,141.98
2022-2023 Actual Indirect Costs	706,443.06	2,152,170.94	2,152,170.94
2020-2021 Fixed Carry Forward	30,742.14	83,911.23	84,492.02
Total Indirect Costs	675,700.92	2,068,259.71	2,067,678.92
Over/(Under) Recovery	227,324.54	719,882.27	720,463.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	706,443.06	2,152,170.94	2,152,170.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	227,324.54	719,882.27	720,463.06
Total Projected Indirect 2024-2025 (Numerator)	479,118.52	1,432,288.67	1,431,707.88
Direct Costs	22,632,217.06	21,186,489.18	21,186,489.18
Rate for 2024-2025 **	2.12*	6.76*	6.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59090
Form R0418**

Lakeview Community Schools (Montcalm)
602 WASHINGTON ST
LAKEVIEW, MI 48850

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	361,235.85	1,504,885.68	1,504,885.68
2020-2021 Fixed Carry Forward	169,742.91	0.00	530,801.33
Total Indirect Costs	191,492.94	1,504,885.68	974,084.35
2020-2021 Direct Costs	11,546,125.33	10,402,475.50	10,402,475.50
2022-2023 Rate	1.66*	14.47*	9.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,112,134.69	11,694,246.30	11,694,246.30
Indirect costs based on rate ** multiplied by actual direct costs	217,661.44	1,692,157.44	1,094,581.45
2022-2023 Actual Indirect Costs	390,452.27	1,808,340.66	1,808,340.66
2020-2021 Fixed Carry Forward	169,742.91	0.00	530,801.33
Total Indirect Costs	220,709.36	1,808,340.66	1,277,539.33
Over/(Under) Recovery	-3,047.92	-116,183.22	-182,957.88

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	390,452.27	1,808,340.66	1,808,340.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,047.92	-116,183.22	-182,957.88
Total Projected Indirect 2024-2025 (Numerator)	393,500.19	1,924,523.88	1,991,298.54
Direct Costs	13,112,134.69	11,694,246.30	11,694,246.30
Rate for 2024-2025 **	3.00*	16.46*	17.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59125
Form R0418**

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	533,690.03	2,105,623.54	2,105,623.54
2020-2021 Fixed Carry Forward	-62,188.82	0.00	42,664.65
Total Indirect Costs	595,878.85	2,105,623.54	2,062,958.89
2020-2021 Direct Costs	15,001,427.44	13,429,493.93	13,429,493.93
2022-2023 Rate	3.97*	15.68*	15.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,131,875.44	16,368,262.07	16,368,262.07
Indirect costs based on rate ** multiplied by actual direct costs	719,835.45	2,455,239.31	2,514,165.05
2022-2023 Actual Indirect Costs	457,723.19	2,221,336.56	2,221,336.56
2020-2021 Fixed Carry Forward	-62,188.82	0.00	42,664.65
Total Indirect Costs	519,912.01	2,221,336.56	2,178,671.91
Over/(Under) Recovery	199,923.44	0.00	335,493.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	457,723.19	2,221,336.56	2,221,336.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	199,923.44	0.00	335,493.14
Total Projected Indirect 2024-2025 (Numerator)	257,799.75	2,221,336.56	1,885,843.42
Direct Costs	18,131,875.44	16,368,262.07	16,368,262.07
Rate for 2024-2025 **	1.42*	13.57*	11.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59150
Form R0418**

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	525,443.98	1,117,813.65	1,117,813.65
2020-2021 Fixed Carry Forward	-228,154.38	-186,582.23	-187,671.10
Total Indirect Costs	753,598.36	1,304,395.88	1,305,484.75
2020-2021 Direct Costs	8,497,513.15	7,905,143.48	7,905,143.48
2022-2023 Rate	8.87*	16.50*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,093,539.98	9,389,082.97	9,389,082.97
Indirect costs based on rate ** multiplied by actual direct costs	895,297.00	1,408,362.45	1,550,137.60
2022-2023 Actual Indirect Costs	523,632.63	1,228,089.64	1,228,089.64
2020-2021 Fixed Carry Forward	-228,154.38	-186,582.23	-187,671.10
Total Indirect Costs	751,787.01	1,414,671.87	1,415,760.74
Over/(Under) Recovery	143,509.99	0.00	134,376.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	523,632.63	1,228,089.64	1,228,089.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	143,509.99	0.00	134,376.86
Total Projected Indirect 2024-2025 (Numerator)	380,122.64	1,228,089.64	1,093,712.78
Direct Costs	10,093,539.98	9,389,082.97	9,389,082.97
Rate for 2024-2025 **	3.77*	13.08*	11.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 59900
Form R0418**

Success Virtual Learning Centers of Michigan
7188 Avenue B
Vestaburg, MI 48891

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	722,769.85	2,788,524.30	2,788,524.30
2020-2021 Fixed Carry Forward	341,880.87	0.00	0.00
Total Indirect Costs	380,888.98	2,788,524.30	2,788,524.30
2020-2021 Direct Costs	13,360,594.39	11,294,839.94	11,294,839.94
2022-2023 Rate	2.85*	24.69*	24.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,574,690.05	13,651,578.23	13,651,578.23
Indirect costs based on rate ** multiplied by actual direct costs	500,878.67	2,047,736.73	3,370,574.66
2022-2023 Actual Indirect Costs	919,020.58	4,842,132.40	4,842,132.40
2020-2021 Fixed Carry Forward	341,880.87	0.00	0.00
Total Indirect Costs	577,139.71	4,842,132.40	4,842,132.40
Over/(Under) Recovery	-76,261.04	0.00	-1,471,557.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	919,020.58	4,842,132.40	4,842,132.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-76,261.04	0.00	-1,471,557.74
Total Projected Indirect 2024-2025 (Numerator)	995,281.62	4,842,132.40	6,313,690.14
Direct Costs	17,574,690.05	13,651,578.23	13,651,578.23
Rate for 2024-2025 **	5.66*	35.47*	46.25**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 60010
Form R0418**

Atlanta Community Schools
10500 COUNTY ROAD 489
ATLANTA, MI 49709

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	264,359.31	581,438.73	581,438.73
2020-2021 Fixed Carry Forward	2,097.63	0.00	0.00
Total Indirect Costs	262,261.68	581,438.73	581,438.73
2020-2021 Direct Costs	2,478,302.43	2,179,649.24	2,179,649.24
2022-2023 Rate	10.58*	26.68*	26.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,371,695.24	2,953,944.30	2,953,944.30
Indirect costs based on rate ** multiplied by actual direct costs	356,725.36	443,091.65	738,486.08
2022-2023 Actual Indirect Costs	251,145.06	668,896.00	668,896.00
2020-2021 Fixed Carry Forward	2,097.63	0.00	0.00
Total Indirect Costs	249,047.43	668,896.00	668,896.00
Over/(Under) Recovery	107,677.93	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	251,145.06	668,896.00	668,896.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	107,677.93	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	143,467.13	668,896.00	668,896.00
Direct Costs	3,371,695.24	2,953,944.30	2,953,944.30
Rate for 2024-2025 **	4.26*	22.64*	22.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 60020
Form R0418**

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	360,025.43	860,645.92	860,645.92
2020-2021 Fixed Carry Forward	-1,758.93	0.00	20,609.42
Total Indirect Costs	361,784.36	860,645.92	840,036.50
2020-2021 Direct Costs	4,525,227.00	4,024,606.51	4,024,606.51
2022-2023 Rate	7.99*	21.38*	20.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,142,150.17	5,544,563.10	5,544,563.10
Indirect costs based on rate ** multiplied by actual direct costs	490,757.80	831,684.47	1,157,150.32
2022-2023 Actual Indirect Costs	415,922.85	1,013,509.92	1,013,509.92
2020-2021 Fixed Carry Forward	-1,758.93	0.00	20,609.42
Total Indirect Costs	417,681.78	1,013,509.92	992,900.50
Over/(Under) Recovery	73,076.02	0.00	184,859.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	415,922.85	1,013,509.92	1,013,509.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	73,076.02	0.00	184,859.24
Total Projected Indirect 2024-2025 (Numerator)	342,846.83	1,013,509.92	828,650.68
Direct Costs	6,142,150.17	5,544,563.10	5,544,563.10
Rate for 2024-2025 **	5.58*	18.28*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61000
Form R0418**

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,377,317.62	3,791,588.67	3,791,588.67
2020-2021 Fixed Carry Forward	45,920.97	138,607.49	138,967.00
Total Indirect Costs	2,331,396.65	3,652,981.18	3,652,621.67
2020-2021 Direct Costs	37,273,846.32	35,876,025.27	35,876,025.27
2022-2023 Rate	6.25*	10.18*	10.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,748,165.47	42,648,210.48	42,648,210.48
Indirect costs based on rate ** multiplied by actual direct costs	2,796,760.34	4,341,587.83	4,341,587.83
2022-2023 Actual Indirect Costs	4,493,253.96	6,593,208.95	6,593,208.95
2020-2021 Fixed Carry Forward	45,920.97	138,607.49	138,967.00
Total Indirect Costs	4,447,332.99	6,454,601.46	6,454,241.95
Over/(Under) Recovery	-1,650,572.65	-2,113,013.63	-2,112,654.12

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,493,253.96	6,593,208.95	6,593,208.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,650,572.65	-2,113,013.63	-2,112,654.12
Total Projected Indirect 2024-2025 (Numerator)	6,143,826.61	8,706,222.58	8,705,863.07
Direct Costs	44,748,165.47	42,648,210.48	42,648,210.48
Rate for 2024-2025 **	13.73*	20.41*	20.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61010
Form R0418**

Muskegon, Public Schools of the City of
1458 5TH ST
MUSKEGON, MI 49441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,498,083.81	5,661,169.46	5,661,169.46
2020-2021 Fixed Carry Forward	344,107.72	272,062.05	273,719.39
Total Indirect Costs	1,153,976.09	5,389,107.41	5,387,450.07
2020-2021 Direct Costs	46,181,243.85	41,823,237.58	41,823,237.58
2022-2023 Rate	2.50*	12.89*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	60,714,717.03	56,256,187.34	56,256,187.34
Indirect costs based on rate ** multiplied by actual direct costs	1,517,867.93	7,251,422.55	7,245,796.93
2022-2023 Actual Indirect Costs	1,952,219.30	6,410,748.99	6,410,748.99
2020-2021 Fixed Carry Forward	344,107.72	272,062.05	273,719.39
Total Indirect Costs	1,608,111.58	6,138,686.94	6,137,029.60
Over/(Under) Recovery	-90,243.65	1,112,735.61	1,108,767.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,952,219.30	6,410,748.99	6,410,748.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-90,243.65	1,112,735.61	1,108,767.33
Total Projected Indirect 2024-2025 (Numerator)	2,042,462.95	5,298,013.38	5,301,981.66
Direct Costs	60,714,717.03	56,256,187.34	56,256,187.34
Rate for 2024-2025 **	3.36*	9.42*	9.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61060
Form R0418**

Mona Shores Public School District
121 RANDALL RD
Norton Shores, MI 49441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,007,508.18	4,103,094.43	4,103,094.43
2020-2021 Fixed Carry Forward	171,074.25	388,677.86	387,108.17
Total Indirect Costs	836,433.93	3,714,416.57	3,715,986.26
2020-2021 Direct Costs	43,132,052.33	39,817,315.08	39,817,315.08
2022-2023 Rate	1.94*	9.33*	9.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	51,773,193.57	47,385,195.34	47,385,195.34
Indirect costs based on rate ** multiplied by actual direct costs	1,004,399.96	4,421,038.73	4,421,038.73
2022-2023 Actual Indirect Costs	1,587,825.29	5,975,823.52	5,975,823.52
2020-2021 Fixed Carry Forward	171,074.25	388,677.86	387,108.17
Total Indirect Costs	1,416,751.04	5,587,145.66	5,588,715.35
Over/(Under) Recovery	-412,351.08	-1,166,106.93	-1,167,676.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,587,825.29	5,975,823.52	5,975,823.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-412,351.08	-1,166,106.93	-1,167,676.62
Total Projected Indirect 2024-2025 (Numerator)	2,000,176.37	7,141,930.45	7,143,500.14
Direct Costs	51,773,193.57	47,385,195.34	47,385,195.34
Rate for 2024-2025 **	3.86*	15.07*	15.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61065
Form R0418**

Oakridge Public Schools
275 S WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	764,953.32	2,022,153.88	2,022,153.88
2020-2021 Fixed Carry Forward	38,716.78	444,654.82	444,654.82
Total Indirect Costs	726,236.54	1,577,499.06	1,577,499.06
2020-2021 Direct Costs	21,343,152.46	20,085,951.90	20,085,951.90
2022-2023 Rate	3.40*	7.85*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,757,860.04	23,387,239.68	23,387,239.68
Indirect costs based on rate ** multiplied by actual direct costs	841,767.24	1,835,898.31	1,835,898.31
2022-2023 Actual Indirect Costs	866,217.26	2,236,837.62	2,236,837.62
2020-2021 Fixed Carry Forward	38,716.78	444,654.82	444,654.82
Total Indirect Costs	827,500.48	1,792,182.80	1,792,182.80
Over/(Under) Recovery	14,266.76	43,715.51	43,715.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	866,217.26	2,236,837.62	2,236,837.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,266.76	43,715.51	43,715.51
Total Projected Indirect 2024-2025 (Numerator)	851,950.50	2,193,122.11	2,193,122.11
Direct Costs	24,757,860.04	23,387,239.68	23,387,239.68
Rate for 2024-2025 **	3.44*	9.38*	9.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61080
Form R0418**

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	776,734.67	3,271,961.30	3,271,961.30
2020-2021 Fixed Carry Forward	175,988.17	262,668.44	262,668.44
Total Indirect Costs	600,746.50	3,009,292.86	3,009,292.86
2020-2021 Direct Costs	31,666,107.62	29,170,880.99	29,170,880.99
2022-2023 Rate	1.90*	10.32*	10.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,127,692.89	34,708,754.37	34,708,754.37
Indirect costs based on rate ** multiplied by actual direct costs	724,426.16	3,581,943.45	3,581,943.45
2022-2023 Actual Indirect Costs	992,098.67	4,411,037.19	4,411,037.19
2020-2021 Fixed Carry Forward	175,988.17	262,668.44	262,668.44
Total Indirect Costs	816,110.50	4,148,368.75	4,148,368.75
Over/(Under) Recovery	-91,684.34	-566,425.30	-566,425.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	992,098.67	4,411,037.19	4,411,037.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-91,684.34	-566,425.30	-566,425.30
Total Projected Indirect 2024-2025 (Numerator)	1,083,783.01	4,977,462.49	4,977,462.49
Direct Costs	38,127,692.89	34,708,754.37	34,708,754.37
Rate for 2024-2025 **	2.84*	14.34*	14.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61120
Form R0418**

Holton Public Schools
6500 4TH ST
HOLTON, MI 49425

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	278,518.64	1,075,833.00	1,075,833.00
2020-2021 Fixed Carry Forward	52,767.28	0.00	148,417.99
Total Indirect Costs	225,751.36	1,075,833.00	927,415.01
2020-2021 Direct Costs	8,454,034.63	7,965,446.46	7,965,446.46
2022-2023 Rate	2.67*	13.51*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,752,480.99	10,763,969.69	10,763,969.69
Indirect costs based on rate ** multiplied by actual direct costs	313,791.24	1,454,212.31	1,252,926.07
2022-2023 Actual Indirect Costs	548,650.50	1,537,161.80	1,537,161.80
2020-2021 Fixed Carry Forward	52,767.28	0.00	148,417.99
Total Indirect Costs	495,883.22	1,537,161.80	1,388,743.81
Over/(Under) Recovery	-129,324.70	-82,949.49	-135,817.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	548,650.50	1,537,161.80	1,537,161.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-129,324.70	-82,949.49	-135,817.74
Total Projected Indirect 2024-2025 (Numerator)	677,975.20	1,620,111.29	1,672,979.54
Direct Costs	11,752,480.99	10,763,969.69	10,763,969.69
Rate for 2024-2025 **	5.77*	15.05*	15.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61180
Form R0418**

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	443,618.99	1,741,259.49	1,741,259.49
2020-2021 Fixed Carry Forward	82,070.24	238,798.40	239,860.00
Total Indirect Costs	361,548.75	1,502,461.09	1,501,399.49
2020-2021 Direct Costs	16,315,488.09	15,017,847.59	15,017,847.59
2022-2023 Rate	2.22*	10.00*	10.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,870,748.87	16,873,313.08	16,873,313.08
Indirect costs based on rate ** multiplied by actual direct costs	418,930.62	1,687,331.31	1,687,331.31
2022-2023 Actual Indirect Costs	489,624.50	2,487,060.29	2,487,060.29
2020-2021 Fixed Carry Forward	82,070.24	238,798.40	239,860.00
Total Indirect Costs	407,554.26	2,248,261.89	2,247,200.29
Over/(Under) Recovery	11,376.36	-560,930.58	-559,868.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	489,624.50	2,487,060.29	2,487,060.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,376.36	-560,930.58	-559,868.98
Total Projected Indirect 2024-2025 (Numerator)	478,248.14	3,047,990.87	3,046,929.27
Direct Costs	18,870,748.87	16,873,313.08	16,873,313.08
Rate for 2024-2025 **	2.53*	18.06*	18.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61190
Form R0418**

Orchard View Schools
35 S SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	725,794.27	2,764,297.69	2,764,297.69
2020-2021 Fixed Carry Forward	33,770.93	-233,557.43	-233,557.43
Total Indirect Costs	692,023.34	2,997,855.12	2,997,855.12
2020-2021 Direct Costs	28,077,337.61	26,038,834.19	26,038,834.19
2022-2023 Rate	2.46*	11.51*	11.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,314,027.79	33,670,223.00	33,670,223.00
Indirect costs based on rate ** multiplied by actual direct costs	893,325.08	3,875,442.67	3,875,442.67
2022-2023 Actual Indirect Costs	1,002,616.14	3,646,420.93	3,646,420.93
2020-2021 Fixed Carry Forward	33,770.93	-233,557.43	-233,557.43
Total Indirect Costs	968,845.21	3,879,978.36	3,879,978.36
Over/(Under) Recovery	-75,520.13	-4,535.69	-4,535.69

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,002,616.14	3,646,420.93	3,646,420.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-75,520.13	-4,535.69	-4,535.69
Total Projected Indirect 2024-2025 (Numerator)	1,078,136.27	3,650,956.62	3,650,956.62
Direct Costs	36,314,027.79	33,670,223.00	33,670,223.00
Rate for 2024-2025 **	2.97*	10.84*	10.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61210
Form R0418**

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	455,478.81	1,662,040.36	1,662,040.36
2020-2021 Fixed Carry Forward	-4,623.66	0.00	-99,704.20
Total Indirect Costs	460,102.47	1,662,040.36	1,761,744.56
2020-2021 Direct Costs	11,446,241.85	10,239,680.30	10,239,680.30
2022-2023 Rate	4.02*	16.23*	17.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,267,112.97	11,909,627.53	11,909,627.53
Indirect costs based on rate ** multiplied by actual direct costs	533,337.94	1,786,444.13	2,049,646.90
2022-2023 Actual Indirect Costs	561,742.10	1,919,227.54	1,919,227.54
2020-2021 Fixed Carry Forward	-4,623.66	0.00	-99,704.20
Total Indirect Costs	566,365.76	1,919,227.54	2,018,931.74
Over/(Under) Recovery	-33,027.82	0.00	30,715.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	561,742.10	1,919,227.54	1,919,227.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-33,027.82	0.00	30,715.16
Total Projected Indirect 2024-2025 (Numerator)	594,769.92	1,919,227.54	1,888,512.38
Direct Costs	13,267,112.97	11,909,627.53	11,909,627.53
Rate for 2024-2025 **	4.48*	16.11*	15.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61220
Form R0418**

Reeths-Puffer Schools
991 W GILES RD
MUSKEGON, MI 49445

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	807,308.59	3,609,654.13	3,609,654.13
2020-2021 Fixed Carry Forward	-5,900.91	386,363.64	386,603.49
Total Indirect Costs	813,209.50	3,223,290.49	3,223,050.64
2020-2021 Direct Costs	40,483,831.03	37,518,685.49	37,518,685.49
2022-2023 Rate	2.01*	8.59*	8.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	45,642,326.52	42,238,210.86	42,238,210.86
Indirect costs based on rate ** multiplied by actual direct costs	917,410.76	3,628,262.31	3,628,262.31
2022-2023 Actual Indirect Costs	942,057.66	4,346,173.32	4,346,173.32
2020-2021 Fixed Carry Forward	-5,900.91	386,363.64	386,603.49
Total Indirect Costs	947,958.57	3,959,809.68	3,959,569.83
Over/(Under) Recovery	-30,547.81	-331,547.37	-331,307.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	942,057.66	4,346,173.32	4,346,173.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-30,547.81	-331,547.37	-331,307.52
Total Projected Indirect 2024-2025 (Numerator)	972,605.47	4,677,720.69	4,677,480.84
Direct Costs	45,642,326.52	42,238,210.86	42,238,210.86
Rate for 2024-2025 **	2.13*	11.07*	11.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61230
Form R0418**

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	330,115.66	1,018,373.39	1,018,373.39
2020-2021 Fixed Carry Forward	37,683.42	214,421.96	214,421.96
Total Indirect Costs	292,432.24	803,951.43	803,951.43
2020-2021 Direct Costs	10,671,585.30	9,983,327.57	9,983,327.57
2022-2023 Rate	2.74*	8.05*	8.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,130,640.61	11,318,493.30	11,318,493.30
Indirect costs based on rate ** multiplied by actual direct costs	332,379.55	911,138.71	911,138.71
2022-2023 Actual Indirect Costs	319,035.38	1,131,182.69	1,131,182.69
2020-2021 Fixed Carry Forward	37,683.42	214,421.96	214,421.96
Total Indirect Costs	281,351.96	916,760.73	916,760.73
Over/(Under) Recovery	51,027.59	-5,622.02	-5,622.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	319,035.38	1,131,182.69	1,131,182.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	51,027.59	-5,622.02	-5,622.02
Total Projected Indirect 2024-2025 (Numerator)	268,007.79	1,136,804.71	1,136,804.71
Direct Costs	12,130,640.61	11,318,493.30	11,318,493.30
Rate for 2024-2025 **	2.21*	10.04*	10.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61240
Form R0418**

Whitehall District Schools
541 E SLOCUM ST
WHITEHALL, MI 49461

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	711,478.15	2,103,077.36	2,103,077.36
2020-2021 Fixed Carry Forward	106,714.21	371,465.62	371,465.62
Total Indirect Costs	604,763.94	1,731,611.74	1,731,611.74
2020-2021 Direct Costs	26,922,630.54	25,531,031.33	25,531,031.33
2022-2023 Rate	2.25*	6.78*	6.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,633,746.66	32,629,993.46	32,629,993.46
Indirect costs based on rate ** multiplied by actual direct costs	779,259.30	2,212,313.56	2,212,313.56
2022-2023 Actual Indirect Costs	742,347.06	2,746,100.26	2,746,100.26
2020-2021 Fixed Carry Forward	106,714.21	371,465.62	371,465.62
Total Indirect Costs	635,632.85	2,374,634.64	2,374,634.64
Over/(Under) Recovery	143,626.45	-162,321.08	-162,321.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	742,347.06	2,746,100.26	2,746,100.26
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	143,626.45	-162,321.08	-162,321.08
Total Projected Indirect 2024-2025 (Numerator)	598,720.61	2,908,421.34	2,908,421.34
Direct Costs	34,633,746.66	32,629,993.46	32,629,993.46
Rate for 2024-2025 **	1.73*	8.91*	8.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61900
Form R0418**

Muskegon Montessori Academy for Environmental
Change
2950 MCCracken ST
Norton Shores, MI 49441

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	26,794.78	214,026.63	214,026.63
2020-2021 Fixed Carry Forward	-4,291.17	-66,382.50	-66,382.50
Total Indirect Costs	31,085.95	280,409.13	280,409.13
2020-2021 Direct Costs	1,454,099.12	1,266,867.27	1,266,867.27
2022-2023 Rate	2.14*	22.13*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,740,979.88	1,554,463.33	1,554,463.33
Indirect costs based on rate ** multiplied by actual direct costs	37,256.97	233,169.50	344,002.73
2022-2023 Actual Indirect Costs	28,963.59	215,480.14	215,480.14
2020-2021 Fixed Carry Forward	-4,291.17	-66,382.50	-66,382.50
Total Indirect Costs	33,254.76	281,862.64	281,862.64
Over/(Under) Recovery	4,002.21	0.00	62,140.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	28,963.59	215,480.14	215,480.14
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,002.21	0.00	62,140.09
Total Projected Indirect 2024-2025 (Numerator)	24,961.38	215,480.14	153,340.05
Direct Costs	1,740,979.88	1,554,463.33	1,554,463.33
Rate for 2024-2025 **	1.43*	13.86*	9.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61902
Form R0418**

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	246,757.00	1,314,084.00	1,314,084.00
2020-2021 Fixed Carry Forward	35,398.24	0.00	54,787.16
Total Indirect Costs	211,358.76	1,314,084.00	1,259,296.84
2020-2021 Direct Costs	7,335,550.00	6,268,223.00	6,268,223.00
2022-2023 Rate	2.88*	20.96*	20.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,767,106.00	6,618,786.00	6,618,786.00
Indirect costs based on rate ** multiplied by actual direct costs	223,692.65	992,817.90	1,329,714.11
2022-2023 Actual Indirect Costs	2,759.00	1,151,079.00	1,151,079.00
2020-2021 Fixed Carry Forward	35,398.24	0.00	54,787.16
Total Indirect Costs	-32,639.24	1,151,079.00	1,096,291.84
Over/(Under) Recovery	256,331.89	0.00	233,422.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,759.00	1,151,079.00	1,151,079.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	256,331.89	0.00	233,422.27
Total Projected Indirect 2024-2025 (Numerator)	-253,572.89	1,151,079.00	917,656.73
Direct Costs	7,767,106.00	6,618,786.00	6,618,786.00
Rate for 2024-2025 **	0.00*	17.39*	13.86**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61904
Form R0418**

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,249.00	317,851.42	317,851.42
2020-2021 Fixed Carry Forward	5,320.76	158,913.94	159,471.58
Total Indirect Costs	-1,071.76	158,937.48	158,379.84
2020-2021 Direct Costs	4,315,958.42	4,002,356.00	4,002,356.00
2022-2023 Rate	0.00*	3.97*	3.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,366,029.05	4,956,585.93	4,956,585.93
Indirect costs based on rate ** multiplied by actual direct costs	0.00	196,776.46	196,280.80
2022-2023 Actual Indirect Costs	72,420.32	481,863.44	481,863.44
2020-2021 Fixed Carry Forward	5,320.76	158,913.94	159,471.58
Total Indirect Costs	67,099.56	322,949.50	322,391.86
Over/(Under) Recovery	0.00	-126,173.04	-126,111.06

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	72,420.32	481,863.44	481,863.44
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-126,173.04	-126,111.06
Total Projected Indirect 2024-2025 (Numerator)	72,420.32	608,036.48	607,974.50
Direct Costs	5,366,029.05	4,956,585.93	4,956,585.93
Rate for 2024-2025 **	1.35*	12.27*	12.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61905
Form R0418**

Muskegon Heights Public School Academy System
2441 SANFORD ST
Muskegon Heights, MI 49444

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	374,323.07	1,434,427.65	1,434,427.65
2020-2021 Fixed Carry Forward	165,792.38	0.00	0.00
Total Indirect Costs	208,530.69	1,434,427.65	1,434,427.65
2020-2021 Direct Costs	7,520,523.56	6,460,418.98	6,460,418.98
2022-2023 Rate	2.77*	22.20*	22.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,741,148.32	7,343,710.02	7,343,710.02
Indirect costs based on rate ** multiplied by actual direct costs	242,129.81	1,101,556.50	1,630,303.62
2022-2023 Actual Indirect Costs	616,125.24	2,013,563.54	2,013,563.54
2020-2021 Fixed Carry Forward	165,792.38	0.00	0.00
Total Indirect Costs	450,332.86	2,013,563.54	2,013,563.54
Over/(Under) Recovery	-208,203.05	0.00	-383,259.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	616,125.24	2,013,563.54	2,013,563.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-208,203.05	0.00	-383,259.92
Total Projected Indirect 2024-2025 (Numerator)	824,328.29	2,013,563.54	2,396,823.46
Direct Costs	8,741,148.32	7,343,710.02	7,343,710.02
Rate for 2024-2025 **	9.43*	27.42*	32.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61906
Form R0418**

Muskegon Covenant Academy
125 CATHERINE AVE
MUSKEGON, MI 49442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	33,098.69	190,762.77	190,762.77
2020-2021 Fixed Carry Forward	-6,820.99	0.00	-2,029.04
Total Indirect Costs	39,919.68	190,762.77	192,791.81
2020-2021 Direct Costs	1,376,887.25	1,219,223.17	1,219,223.17
2022-2023 Rate	2.90*	15.65*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,686,793.00	1,479,313.51	1,479,313.51
Indirect costs based on rate ** multiplied by actual direct costs	48,917.00	221,897.03	233,879.47
2022-2023 Actual Indirect Costs	19,061.24	226,540.73	226,540.73
2020-2021 Fixed Carry Forward	-6,820.99	0.00	-2,029.04
Total Indirect Costs	25,882.23	226,540.73	228,569.77
Over/(Under) Recovery	23,034.77	0.00	5,309.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,061.24	226,540.73	226,540.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	23,034.77	0.00	5,309.70
Total Projected Indirect 2024-2025 (Numerator)	-3,973.53	226,540.73	221,231.03
Direct Costs	1,686,793.00	1,479,313.51	1,479,313.51
Rate for 2024-2025 **	0.00*	15.31*	14.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 61907
Form R0418**

Muskegon Maritime Academy
571 E APPLE AVE
MUSKEGON, MI 49442

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	582,430.10	473,961.12	473,961.12
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	51,529.76	159,998.74	159,998.74
Total Indirect Costs	51,529.76	159,998.74	159,998.74
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	51,529.76	159,998.74	159,998.74
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	51,529.76	159,998.74	159,998.74
Direct Costs	582,430.10	473,961.12	473,961.12
Rate for 2024-2025 **	8.85*	33.76*	33.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62000
Form R0418**

Newaygo County RESA
4747 W 48TH ST
FREMONT, MI 49412

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,333,907.74	2,713,949.70	2,713,949.70
2020-2021 Fixed Carry Forward	72,198.61	0.00	208,942.92
Total Indirect Costs	1,261,709.13	2,713,949.70	2,505,006.78
2020-2021 Direct Costs	19,669,242.40	18,289,200.44	18,289,200.44
2022-2023 Rate	6.41*	14.84*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,990,551.07	23,484,514.94	23,484,514.94
Indirect costs based on rate ** multiplied by actual direct costs	1,601,894.32	3,485,102.02	3,217,378.55
2022-2023 Actual Indirect Costs	1,309,140.74	2,815,176.87	2,815,176.87
2020-2021 Fixed Carry Forward	72,198.61	0.00	208,942.92
Total Indirect Costs	1,236,942.13	2,815,176.87	2,606,233.95
Over/(Under) Recovery	364,952.19	669,925.15	611,144.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,309,140.74	2,815,176.87	2,815,176.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	364,952.19	669,925.15	611,144.60
Total Projected Indirect 2024-2025 (Numerator)	944,188.55	2,145,251.72	2,204,032.27
Direct Costs	24,990,551.07	23,484,514.94	23,484,514.94
Rate for 2024-2025 **	3.78*	9.13*	9.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62040
Form R0418**

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	731,350.92	2,233,044.86	2,233,044.86
2020-2021 Fixed Carry Forward	11,864.25	232,403.88	232,453.42
Total Indirect Costs	719,486.67	2,000,640.98	2,000,591.44
2020-2021 Direct Costs	22,791,808.44	21,290,114.50	21,290,114.50
2022-2023 Rate	3.16*	9.40*	9.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	27,492,958.28	25,550,622.01	25,550,622.01
Indirect costs based on rate ** multiplied by actual direct costs	868,777.48	2,401,758.47	2,401,758.47
2022-2023 Actual Indirect Costs	1,055,014.33	2,997,350.60	2,997,350.60
2020-2021 Fixed Carry Forward	11,864.25	232,403.88	232,453.42
Total Indirect Costs	1,043,150.08	2,764,946.72	2,764,897.18
Over/(Under) Recovery	-174,372.60	-363,188.25	-363,138.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,055,014.33	2,997,350.60	2,997,350.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-174,372.60	-363,188.25	-363,138.71
Total Projected Indirect 2024-2025 (Numerator)	1,229,386.93	3,360,538.85	3,360,489.31
Direct Costs	27,492,958.28	25,550,622.01	25,550,622.01
Rate for 2024-2025 **	4.47*	13.15*	13.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62050
Form R0418**

Grant Public School District
148 S ELDER AVE
GRANT, MI 49327

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	739,597.58	2,110,876.06	2,110,876.06
2020-2021 Fixed Carry Forward	21,230.43	126,788.11	127,001.02
Total Indirect Costs	718,367.15	1,984,087.95	1,983,875.04
2020-2021 Direct Costs	17,982,888.44	16,611,609.96	16,611,609.96
2022-2023 Rate	3.99*	11.94*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,810,667.08	19,276,773.63	19,276,773.63
Indirect costs based on rate ** multiplied by actual direct costs	830,345.62	2,301,646.77	2,301,646.77
2022-2023 Actual Indirect Costs	802,960.60	2,336,854.05	2,336,854.05
2020-2021 Fixed Carry Forward	21,230.43	126,788.11	127,001.02
Total Indirect Costs	781,730.17	2,210,065.94	2,209,853.03
Over/(Under) Recovery	48,615.45	91,580.83	91,793.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	802,960.60	2,336,854.05	2,336,854.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	48,615.45	91,580.83	91,793.74
Total Projected Indirect 2024-2025 (Numerator)	754,345.15	2,245,273.22	2,245,060.31
Direct Costs	20,810,667.08	19,276,773.63	19,276,773.63
Rate for 2024-2025 **	3.62*	11.65*	11.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62060
Form R0418**

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	322,406.88	998,634.60	998,634.60
2020-2021 Fixed Carry Forward	35,434.51	35,067.82	34,772.19
Total Indirect Costs	286,972.37	963,566.78	963,862.41
2020-2021 Direct Costs	10,046,195.48	9,369,967.76	9,369,967.76
2022-2023 Rate	2.86*	10.28*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,766,270.31	11,151,997.27	11,151,997.27
Indirect costs based on rate ** multiplied by actual direct costs	336,515.33	1,146,425.32	1,147,540.52
2022-2023 Actual Indirect Costs	476,809.17	1,091,082.21	1,091,082.21
2020-2021 Fixed Carry Forward	35,434.51	35,067.82	34,772.19
Total Indirect Costs	441,374.66	1,056,014.39	1,056,310.02
Over/(Under) Recovery	-69,424.82	90,410.93	91,230.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	476,809.17	1,091,082.21	1,091,082.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,424.82	90,410.93	91,230.50
Total Projected Indirect 2024-2025 (Numerator)	546,233.99	1,000,671.28	999,851.71
Direct Costs	11,766,270.31	11,151,997.27	11,151,997.27
Rate for 2024-2025 **	4.64*	8.97*	8.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62070
Form R0418**

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	471,149.39	1,599,162.33	1,599,162.33
2020-2021 Fixed Carry Forward	30,702.58	239,874.55	239,874.55
Total Indirect Costs	440,446.81	1,359,287.78	1,359,287.78
2020-2021 Direct Costs	16,183,239.86	15,055,226.92	15,055,226.92
2022-2023 Rate	2.72*	9.03*	9.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,967,942.35	17,466,336.27	17,466,336.27
Indirect costs based on rate ** multiplied by actual direct costs	515,928.03	1,577,210.17	1,577,210.17
2022-2023 Actual Indirect Costs	616,450.17	2,118,056.25	2,118,056.25
2020-2021 Fixed Carry Forward	30,702.58	239,874.55	239,874.55
Total Indirect Costs	585,747.59	1,878,181.70	1,878,181.70
Over/(Under) Recovery	-69,819.56	-300,971.53	-300,971.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	616,450.17	2,118,056.25	2,118,056.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,819.56	-300,971.53	-300,971.53
Total Projected Indirect 2024-2025 (Numerator)	686,269.73	2,419,027.78	2,419,027.78
Direct Costs	18,967,942.35	17,466,336.27	17,466,336.27
Rate for 2024-2025 **	3.62*	13.85*	13.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62090
Form R0418**

White Cloud Public Schools
P.O. Box 1000
White Cloud, MI 49349

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	367,046.00	1,297,961.46	1,297,961.46
2020-2021 Fixed Carry Forward	68,069.36	0.00	59,045.38
Total Indirect Costs	298,976.64	1,297,961.46	1,238,916.08
2020-2021 Direct Costs	10,204,565.88	9,273,650.42	9,273,650.42
2022-2023 Rate	2.93*	14.00*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,835,382.34	9,691,833.88	9,691,833.88
Indirect costs based on rate ** multiplied by actual direct costs	317,476.70	1,356,856.74	1,294,829.01
2022-2023 Actual Indirect Costs	469,497.83	1,613,046.29	1,613,046.29
2020-2021 Fixed Carry Forward	68,069.36	0.00	59,045.38
Total Indirect Costs	401,428.47	1,613,046.29	1,554,000.91
Over/(Under) Recovery	-83,951.77	-256,189.55	-259,171.90

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	469,497.83	1,613,046.29	1,613,046.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-83,951.77	-256,189.55	-259,171.90
Total Projected Indirect 2024-2025 (Numerator)	553,449.60	1,869,235.84	1,872,218.19
Direct Costs	10,835,382.34	9,691,833.88	9,691,833.88
Rate for 2024-2025 **	5.11*	19.29*	19.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 62470
Form R0418**

Big Jackson School District
4020 E 13 MILE RD
PARIS, MI 49338

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,858.58	52,967.30	52,967.30
2020-2021 Fixed Carry Forward	0.00	0.00	2,651.71
Total Indirect Costs	9,858.58	52,967.30	50,315.59
2020-2021 Direct Costs	267,198.20	224,089.48	224,089.48
2022-2023 Rate	3.69*	23.64*	22.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	411,089.41	323,929.36	323,929.36
Indirect costs based on rate ** multiplied by actual direct costs	15,169.20	48,589.40	72,722.14
2022-2023 Actual Indirect Costs	12,667.06	99,827.11	99,827.11
2020-2021 Fixed Carry Forward	0.00	0.00	2,651.71
Total Indirect Costs	12,667.06	99,827.11	97,175.40
Over/(Under) Recovery	2,502.14	0.00	-24,453.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,667.06	99,827.11	99,827.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,502.14	0.00	-24,453.26
Total Projected Indirect 2024-2025 (Numerator)	10,164.92	99,827.11	124,280.37
Direct Costs	411,089.41	323,929.36	323,929.36
Rate for 2024-2025 **	2.47*	30.82*	38.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63000
Form R0418**

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	26,254,306.89	31,011,005.75	31,011,005.75
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	26,254,306.89	31,011,005.75	31,011,005.75
2020-2021 Direct Costs	76,386,074.89	71,629,376.03	71,629,376.03
2022-2023 Rate	34.37*	43.29*	43.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	81,264,561.25	76,007,063.32	76,007,063.32
Indirect costs based on rate ** multiplied by actual direct costs	12,189,684.19	11,401,059.50	19,001,765.83
2022-2023 Actual Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,326,222.08	34,583,720.01	34,583,720.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	29,326,222.08	34,583,720.01	34,583,720.01
Direct Costs	81,264,561.25	76,007,063.32	76,007,063.32
Rate for 2024-2025 **	36.09*	45.50*	45.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63010
Form R0418**

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,286,385.98	15,367,431.36	15,367,431.36
2020-2021 Fixed Carry Forward	-215,024.24	-463,005.82	-466,390.23
Total Indirect Costs	4,501,410.22	15,830,437.18	15,833,821.59
2020-2021 Direct Costs	131,242,359.47	121,602,101.86	121,602,101.86
2022-2023 Rate	3.43*	13.02*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	151,767,641.32	140,073,339.92	140,073,339.92
Indirect costs based on rate ** multiplied by actual direct costs	5,205,630.10	18,237,548.86	18,237,548.86
2022-2023 Actual Indirect Costs	4,251,218.15	15,945,519.55	15,945,519.55
2020-2021 Fixed Carry Forward	-215,024.24	-463,005.82	-466,390.23
Total Indirect Costs	4,466,242.39	16,408,525.37	16,411,909.78
Over/(Under) Recovery	739,387.71	1,829,023.49	1,825,639.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,251,218.15	15,945,519.55	15,945,519.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	739,387.71	1,829,023.49	1,825,639.08
Total Projected Indirect 2024-2025 (Numerator)	3,511,830.44	14,116,496.06	14,119,880.47
Direct Costs	151,767,641.32	140,073,339.92	140,073,339.92
Rate for 2024-2025 **	2.31*	10.08*	10.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63020
Form R0418

Ferndale Public Schools
 871 PINECREST DR
 FERNDAL, MI 48220

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	773,914.81	3,509,748.20	3,509,748.20
2020-2021 Fixed Carry Forward	47,998.75	721,713.86	725,818.52
Total Indirect Costs	725,916.06	2,788,034.34	2,783,929.68
2020-2021 Direct Costs	37,485,680.14	34,534,819.75	34,534,819.75
2022-2023 Rate	1.94*	8.07*	8.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	42,881,279.12	39,464,220.28	39,464,220.28
Indirect costs based on rate ** multiplied by actual direct costs	831,896.81	3,184,762.58	3,180,816.15
2022-2023 Actual Indirect Costs	1,113,368.10	4,530,426.94	4,530,426.94
2020-2021 Fixed Carry Forward	47,998.75	721,713.86	725,818.52
Total Indirect Costs	1,065,369.35	3,808,713.08	3,804,608.42
Over/(Under) Recovery	-233,472.54	-623,950.50	-623,792.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,113,368.10	4,530,426.94	4,530,426.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-233,472.54	-623,950.50	-623,792.27
Total Projected Indirect 2024-2025 (Numerator)	1,346,840.64	5,154,377.44	5,154,219.21
Direct Costs	42,881,279.12	39,464,220.28	39,464,220.28
Rate for 2024-2025 **	3.14*	13.06*	13.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63030
Form R0418**

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,792,716.57	8,767,007.19	8,767,007.19
2020-2021 Fixed Carry Forward	267,039.54	0.00	435,565.15
Total Indirect Costs	1,525,677.03	8,767,007.19	8,331,442.04
2020-2021 Direct Costs	45,596,460.66	41,944,267.72	41,944,267.72
2022-2023 Rate	3.35*	20.90*	19.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	67,393,247.74	59,847,237.16	59,847,237.16
Indirect costs based on rate ** multiplied by actual direct costs	2,257,673.80	8,977,085.57	11,885,661.30
2022-2023 Actual Indirect Costs	3,104,907.70	10,650,918.28	10,650,918.28
2020-2021 Fixed Carry Forward	267,039.54	0.00	435,565.15
Total Indirect Costs	2,837,868.16	10,650,918.28	10,215,353.13
Over/(Under) Recovery	-580,194.36	0.00	1,670,308.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,104,907.70	10,650,918.28	10,650,918.28
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-580,194.36	0.00	1,670,308.17
Total Projected Indirect 2024-2025 (Numerator)	3,685,102.06	10,650,918.28	8,980,610.11
Direct Costs	67,393,247.74	59,847,237.16	59,847,237.16
Rate for 2024-2025 **	5.47*	17.80*	15.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63040
Form R0418**

Royal Oak Schools
800 DeVillien Avenue
ROYAL OAK, MI 48073

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,511,277.41	8,279,557.50	8,279,557.50
2020-2021 Fixed Carry Forward	29,439.69	0.00	480,483.85
Total Indirect Costs	2,481,837.72	8,279,557.50	7,799,073.65
2020-2021 Direct Costs	61,699,472.15	58,441,467.29	58,441,467.29
2022-2023 Rate	4.02*	14.17*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	79,568,288.47	73,103,849.28	73,103,849.28
Indirect costs based on rate ** multiplied by actual direct costs	3,198,645.20	10,358,815.44	9,759,363.88
2022-2023 Actual Indirect Costs	2,675,622.65	9,140,061.84	9,140,061.84
2020-2021 Fixed Carry Forward	29,439.69	0.00	480,483.85
Total Indirect Costs	2,646,182.96	9,140,061.84	8,659,577.99
Over/(Under) Recovery	552,462.24	1,218,753.60	1,099,785.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,675,622.65	9,140,061.84	9,140,061.84
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	552,462.24	1,218,753.60	1,099,785.89
Total Projected Indirect 2024-2025 (Numerator)	2,123,160.41	7,921,308.24	8,040,275.95
Direct Costs	79,568,288.47	73,103,849.28	73,103,849.28
Rate for 2024-2025 **	2.67*	10.84*	11.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63050
Form R0418**

Berkley School District
14501 TALBOT ST
OAK PARK, MI 48237

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,973,417.57	5,733,779.51	5,733,779.51
2020-2021 Fixed Carry Forward	267,079.51	386,550.31	383,608.70
Total Indirect Costs	1,706,338.06	5,347,229.20	5,350,170.81
2020-2021 Direct Costs	66,178,694.33	62,278,060.39	62,278,060.39
2022-2023 Rate	2.58*	8.59*	8.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	75,443,122.27	71,264,152.55	71,264,152.55
Indirect costs based on rate ** multiplied by actual direct costs	1,946,432.55	6,121,590.70	6,121,590.70
2022-2023 Actual Indirect Costs	2,378,536.64	6,557,506.36	6,557,506.36
2020-2021 Fixed Carry Forward	267,079.51	386,550.31	383,608.70
Total Indirect Costs	2,111,457.13	6,170,956.05	6,173,897.66
Over/(Under) Recovery	-165,024.58	-49,365.35	-52,306.96

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,378,536.64	6,557,506.36	6,557,506.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-165,024.58	-49,365.35	-52,306.96
Total Projected Indirect 2024-2025 (Numerator)	2,543,561.22	6,606,871.71	6,609,813.32
Direct Costs	75,443,122.27	71,264,152.55	71,264,152.55
Rate for 2024-2025 **	3.37*	9.27*	9.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63060
Form R0418**

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,178,349.58	10,078,958.55	10,078,958.55
2020-2021 Fixed Carry Forward	509,440.77	636,335.63	641,631.57
Total Indirect Costs	2,668,908.81	9,442,622.92	9,437,326.98
2020-2021 Direct Costs	92,111,402.09	84,989,044.45	84,989,044.45
2022-2023 Rate	2.90*	11.11*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	105,938,327.23	96,326,666.67	96,326,666.67
Indirect costs based on rate ** multiplied by actual direct costs	3,072,211.49	10,701,892.67	10,692,260.00
2022-2023 Actual Indirect Costs	4,271,289.98	13,882,950.54	13,882,950.54
2020-2021 Fixed Carry Forward	509,440.77	636,335.63	641,631.57
Total Indirect Costs	3,761,849.21	13,246,614.91	13,241,318.97
Over/(Under) Recovery	-689,637.72	-2,544,722.24	-2,549,058.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,271,289.98	13,882,950.54	13,882,950.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-689,637.72	-2,544,722.24	-2,549,058.97
Total Projected Indirect 2024-2025 (Numerator)	4,960,927.70	16,427,672.78	16,432,009.51
Direct Costs	105,938,327.23	96,326,666.67	96,326,666.67
Rate for 2024-2025 **	4.68*	17.05*	17.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63070
Form R0418**

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,511,711.31	5,063,454.11	5,063,454.11
2020-2021 Fixed Carry Forward	-136,991.52	276,438.27	276,427.75
Total Indirect Costs	1,648,702.83	4,787,015.84	4,787,026.36
2020-2021 Direct Costs	46,906,889.12	43,276,472.08	43,276,472.08
2022-2023 Rate	3.51*	11.06*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	61,892,385.14	57,325,198.07	57,325,198.07
Indirect costs based on rate ** multiplied by actual direct costs	2,172,422.72	6,340,166.91	6,340,166.91
2022-2023 Actual Indirect Costs	2,159,240.34	6,726,427.41	6,726,427.41
2020-2021 Fixed Carry Forward	-136,991.52	276,438.27	276,427.75
Total Indirect Costs	2,296,231.86	6,449,989.14	6,449,999.66
Over/(Under) Recovery	-123,809.14	-109,822.23	-109,832.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,159,240.34	6,726,427.41	6,726,427.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-123,809.14	-109,822.23	-109,832.75
Total Projected Indirect 2024-2025 (Numerator)	2,283,049.48	6,836,249.64	6,836,260.16
Direct Costs	61,892,385.14	57,325,198.07	57,325,198.07
Rate for 2024-2025 **	3.69*	11.93*	11.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63080
Form R0418**

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,924,388.49	12,712,072.88	12,712,072.88
2020-2021 Fixed Carry Forward	-126,744.87	1,015,471.55	1,001,195.24
Total Indirect Costs	4,051,133.36	11,696,601.33	11,710,877.64
2020-2021 Direct Costs	102,908,566.76	96,401,295.16	96,401,295.16
2022-2023 Rate	3.94*	12.13*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	120,896,460.64	111,889,722.51	111,889,722.51
Indirect costs based on rate ** multiplied by actual direct costs	4,763,320.55	13,572,223.34	13,594,601.28
2022-2023 Actual Indirect Costs	5,280,512.06	14,287,250.19	14,287,250.19
2020-2021 Fixed Carry Forward	-126,744.87	1,015,471.55	1,001,195.24
Total Indirect Costs	5,407,256.93	13,271,778.64	13,286,054.95
Over/(Under) Recovery	-643,936.38	300,444.70	308,546.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,280,512.06	14,287,250.19	14,287,250.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-643,936.38	300,444.70	308,546.33
Total Projected Indirect 2024-2025 (Numerator)	5,924,448.44	13,986,805.49	13,978,703.86
Direct Costs	120,896,460.64	111,889,722.51	111,889,722.51
Rate for 2024-2025 **	4.90*	12.50*	12.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63090
Form R0418**

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	853,944.44	2,188,515.52	2,188,515.52
2020-2021 Fixed Carry Forward	54,855.55	70,089.46	70,059.44
Total Indirect Costs	799,088.89	2,118,426.06	2,118,456.08
2020-2021 Direct Costs	19,491,496.06	18,156,924.98	18,156,924.98
2022-2023 Rate	4.10*	11.67*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,399,729.43	21,633,652.23	21,633,652.23
Indirect costs based on rate ** multiplied by actual direct costs	959,388.91	2,524,647.22	2,524,647.22
2022-2023 Actual Indirect Costs	901,078.02	2,667,155.22	2,667,155.22
2020-2021 Fixed Carry Forward	54,855.55	70,089.46	70,059.44
Total Indirect Costs	846,222.47	2,597,065.76	2,597,095.78
Over/(Under) Recovery	113,166.44	-72,418.54	-72,448.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	901,078.02	2,667,155.22	2,667,155.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	113,166.44	-72,418.54	-72,448.56
Total Projected Indirect 2024-2025 (Numerator)	787,911.58	2,739,573.76	2,739,603.78
Direct Costs	23,399,729.43	21,633,652.23	21,633,652.23
Rate for 2024-2025 **	3.37*	12.66*	12.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63100
Form R0418**

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,406,599.62	8,788,479.04	8,788,479.04
2020-2021 Fixed Carry Forward	-372,269.49	-425,358.48	-425,358.48
Total Indirect Costs	2,778,869.11	9,213,837.52	9,213,837.52
2020-2021 Direct Costs	82,270,184.36	75,667,221.09	75,667,221.09
2022-2023 Rate	3.38*	12.18*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	95,156,735.97	87,692,031.11	87,692,031.11
Indirect costs based on rate ** multiplied by actual direct costs	3,216,297.68	10,680,889.39	10,680,889.39
2022-2023 Actual Indirect Costs	2,986,870.71	10,451,575.57	10,451,575.57
2020-2021 Fixed Carry Forward	-372,269.49	-425,358.48	-425,358.48
Total Indirect Costs	3,359,140.20	10,876,934.05	10,876,934.05
Over/(Under) Recovery	-142,842.52	-196,044.66	-196,044.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,986,870.71	10,451,575.57	10,451,575.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-142,842.52	-196,044.66	-196,044.66
Total Projected Indirect 2024-2025 (Numerator)	3,129,713.23	10,647,620.23	10,647,620.23
Direct Costs	95,156,735.97	87,692,031.11	87,692,031.11
Rate for 2024-2025 **	3.29*	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 2024-2025 Indirect Cost Rates
School District 63110
Form R0418**

Oxford Community Schools
10 N WASHINGTON ST
OXFORD, MI 48371

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,766,532.32	7,289,357.25	7,289,357.25
2020-2021 Fixed Carry Forward	-58,437.74	1,306,072.51	1,309,836.62
Total Indirect Costs	2,824,970.06	5,983,284.74	5,979,520.63
2020-2021 Direct Costs	73,300,841.73	68,557,372.22	68,557,372.22
2022-2023 Rate	3.85*	8.73*	8.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	93,562,912.39	88,148,221.36	88,148,221.36
Indirect costs based on rate ** multiplied by actual direct costs	3,602,172.13	7,695,339.72	7,686,524.90
2022-2023 Actual Indirect Costs	4,055,643.89	9,470,334.92	9,470,334.92
2020-2021 Fixed Carry Forward	-58,437.74	1,306,072.51	1,309,836.62
Total Indirect Costs	4,114,081.63	8,164,262.41	8,160,498.30
Over/(Under) Recovery	-511,909.50	-468,922.69	-473,973.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,055,643.89	9,470,334.92	9,470,334.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-511,909.50	-468,922.69	-473,973.40
Total Projected Indirect 2024-2025 (Numerator)	4,567,553.39	9,939,257.61	9,944,308.32
Direct Costs	93,562,912.39	88,148,221.36	88,148,221.36
Rate for 2024-2025 **	4.88*	11.28*	11.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63130
Form R0418**

Hazel Park, School District of the City of
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,467,465.11	4,868,012.37	4,868,012.37
2020-2021 Fixed Carry Forward	130,643.08	0.00	332,973.31
Total Indirect Costs	1,336,822.03	4,868,012.37	4,535,039.06
2020-2021 Direct Costs	41,475,019.75	38,074,581.04	38,074,581.04
2022-2023 Rate	3.22*	12.79*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	57,546,126.62	52,751,275.47	52,751,275.47
Indirect costs based on rate ** multiplied by actual direct costs	1,852,985.28	6,746,888.13	6,282,676.91
2022-2023 Actual Indirect Costs	1,776,621.51	6,571,472.66	6,571,472.66
2020-2021 Fixed Carry Forward	130,643.08	0.00	332,973.31
Total Indirect Costs	1,645,978.43	6,571,472.66	6,238,499.35
Over/(Under) Recovery	207,006.85	175,415.47	377,150.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,776,621.51	6,571,472.66	6,571,472.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	207,006.85	175,415.47	377,150.87
Total Projected Indirect 2024-2025 (Numerator)	1,569,614.66	6,396,057.19	6,194,321.79
Direct Costs	57,546,126.62	52,751,275.47	52,751,275.47
Rate for 2024-2025 **	2.73*	12.12*	11.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63140
Form R0418**

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	651,802.66	3,011,975.73	3,011,975.73
2020-2021 Fixed Carry Forward	-120,667.57	0.00	-1,127,416.51
Total Indirect Costs	772,470.23	3,011,975.73	4,139,392.24
2020-2021 Direct Costs	14,579,977.25	12,219,804.18	12,219,804.18
2022-2023 Rate	5.30*	24.65*	33.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,736,096.57	14,620,230.04	14,620,230.04
Indirect costs based on rate ** multiplied by actual direct costs	887,013.12	2,193,034.51	3,655,057.51
2022-2023 Actual Indirect Costs	864,140.93	2,980,007.46	2,980,007.46
2020-2021 Fixed Carry Forward	-120,667.57	0.00	-1,127,416.51
Total Indirect Costs	984,808.50	2,980,007.46	4,107,423.97
Over/(Under) Recovery	-97,795.38	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	864,140.93	2,980,007.46	2,980,007.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-97,795.38	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	961,936.31	2,980,007.46	2,980,007.46
Direct Costs	16,736,096.57	14,620,230.04	14,620,230.04
Rate for 2024-2025 **	5.75*	20.38*	20.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63150
Form R0418**

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,392,613.35	13,878,288.00	13,878,288.00
2020-2021 Fixed Carry Forward	432,149.68	881,051.02	881,051.02
Total Indirect Costs	2,960,463.67	12,997,236.98	12,997,236.98
2020-2021 Direct Costs	164,786,733.30	154,059,568.00	154,059,568.00
2022-2023 Rate	1.80*	8.44*	8.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	188,164,765.00	174,637,048.00	174,637,048.00
Indirect costs based on rate ** multiplied by actual direct costs	3,386,965.77	14,739,366.85	14,739,366.85
2022-2023 Actual Indirect Costs	4,023,254.00	17,550,971.00	17,550,971.00
2020-2021 Fixed Carry Forward	432,149.68	881,051.02	881,051.02
Total Indirect Costs	3,591,104.32	16,669,919.98	16,669,919.98
Over/(Under) Recovery	-204,138.55	-1,930,553.13	-1,930,553.13

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,023,254.00	17,550,971.00	17,550,971.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-204,138.55	-1,930,553.13	-1,930,553.13
Total Projected Indirect 2024-2025 (Numerator)	4,227,392.55	19,481,524.13	19,481,524.13
Direct Costs	188,164,765.00	174,637,048.00	174,637,048.00
Rate for 2024-2025 **	2.25*	11.16*	11.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63160
Form R0418**

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,716,112.66	7,210,561.08	7,210,561.08
2020-2021 Fixed Carry Forward	-307,554.22	-149,601.63	-149,601.63
Total Indirect Costs	3,023,666.88	7,360,162.71	7,360,162.71
2020-2021 Direct Costs	67,573,723.98	62,802,854.56	62,802,854.56
2022-2023 Rate	4.47*	11.72*	11.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	78,543,873.81	72,979,399.73	72,979,399.73
Indirect costs based on rate ** multiplied by actual direct costs	3,510,911.16	8,553,185.65	8,553,185.65
2022-2023 Actual Indirect Costs	3,075,823.79	8,640,297.87	8,640,297.87
2020-2021 Fixed Carry Forward	-307,554.22	-149,601.63	-149,601.63
Total Indirect Costs	3,383,378.01	8,789,899.50	8,789,899.50
Over/(Under) Recovery	127,533.15	-236,713.85	-236,713.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,075,823.79	8,640,297.87	8,640,297.87
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	127,533.15	-236,713.85	-236,713.85
Total Projected Indirect 2024-2025 (Numerator)	2,948,290.64	8,877,011.72	8,877,011.72
Direct Costs	78,543,873.81	72,979,399.73	72,979,399.73
Rate for 2024-2025 **	3.75*	12.16*	12.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63180
Form R0418**

Brandon School District in the Counties of Oakland
and Lapeer
1025 S ORTONVILLE RD
ORTONVILLE, MI 48462

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,007,898.84	3,626,783.27	3,626,783.27
2020-2021 Fixed Carry Forward	30,525.95	0.00	147,297.15
Total Indirect Costs	977,372.89	3,626,783.27	3,479,486.12
2020-2021 Direct Costs	24,541,740.06	21,922,855.63	21,922,855.63
2022-2023 Rate	3.98*	16.54*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,816,845.54	25,814,921.49	25,814,921.49
Indirect costs based on rate ** multiplied by actual direct costs	1,146,910.45	3,872,238.22	4,096,828.04
2022-2023 Actual Indirect Costs	1,151,463.42	4,153,387.47	4,153,387.47
2020-2021 Fixed Carry Forward	30,525.95	0.00	147,297.15
Total Indirect Costs	1,120,937.47	4,153,387.47	4,006,090.32
Over/(Under) Recovery	25,972.98	0.00	90,737.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,151,463.42	4,153,387.47	4,153,387.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	25,972.98	0.00	90,737.72
Total Projected Indirect 2024-2025 (Numerator)	1,125,490.44	4,153,387.47	4,062,649.75
Direct Costs	28,816,845.54	25,814,921.49	25,814,921.49
Rate for 2024-2025 **	3.91*	16.09*	15.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63190
Form R0418**

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,617,972.66	10,239,750.05	10,239,750.05
2020-2021 Fixed Carry Forward	-146,216.34	-88,331.74	-89,782.63
Total Indirect Costs	2,764,189.00	10,328,081.79	10,329,532.68
2020-2021 Direct Costs	88,216,186.57	80,427,270.03	80,427,270.03
2022-2023 Rate	3.13*	12.84*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	116,535,745.59	108,711,585.94	108,711,585.94
Indirect costs based on rate ** multiplied by actual direct costs	3,647,568.84	13,958,567.63	13,958,567.63
2022-2023 Actual Indirect Costs	3,535,393.81	11,359,553.46	11,359,553.46
2020-2021 Fixed Carry Forward	-146,216.34	-88,331.74	-89,782.63
Total Indirect Costs	3,681,610.15	11,447,885.20	11,449,336.09
Over/(Under) Recovery	-34,041.31	2,510,682.43	2,509,231.54

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,535,393.81	11,359,553.46	11,359,553.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-34,041.31	2,510,682.43	2,509,231.54
Total Projected Indirect 2024-2025 (Numerator)	3,569,435.12	8,848,871.03	8,850,321.92
Direct Costs	116,535,745.59	108,711,585.94	108,711,585.94
Rate for 2024-2025 **	3.06*	8.14*	8.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63200
Form R0418**

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,679,809.74	11,526,496.15	11,526,496.15
2020-2021 Fixed Carry Forward	233,639.90	1,612,916.21	1,616,839.58
Total Indirect Costs	3,446,169.84	9,913,579.94	9,909,656.57
2020-2021 Direct Costs	126,231,510.39	120,567,482.98	120,567,482.98
2022-2023 Rate	2.73*	8.22*	8.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	147,975,274.88	136,844,978.48	136,844,978.48
Indirect costs based on rate ** multiplied by actual direct costs	4,039,725.00	11,248,657.23	11,248,657.23
2022-2023 Actual Indirect Costs	4,521,469.63	15,651,766.03	15,651,766.03
2020-2021 Fixed Carry Forward	233,639.90	1,612,916.21	1,616,839.58
Total Indirect Costs	4,287,829.73	14,038,849.82	14,034,926.45
Over/(Under) Recovery	-248,104.73	-2,790,192.59	-2,786,269.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,521,469.63	15,651,766.03	15,651,766.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-248,104.73	-2,790,192.59	-2,786,269.22
Total Projected Indirect 2024-2025 (Numerator)	4,769,574.36	18,441,958.62	18,438,035.25
Direct Costs	147,975,274.88	136,844,978.48	136,844,978.48
Rate for 2024-2025 **	3.22*	13.48*	13.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63210
Form R0418**

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,303,407.03	4,898,515.85	4,898,515.85
2020-2021 Fixed Carry Forward	-117,555.04	-155,839.85	-152,610.87
Total Indirect Costs	1,420,962.07	5,054,355.70	5,051,126.72
2020-2021 Direct Costs	38,463,712.47	34,719,443.65	34,719,443.65
2022-2023 Rate	3.69*	14.56*	14.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	44,333,306.19	40,283,107.63	40,283,107.63
Indirect costs based on rate ** multiplied by actual direct costs	1,635,899.00	5,865,220.47	5,861,192.16
2022-2023 Actual Indirect Costs	1,774,547.83	5,824,746.39	5,824,746.39
2020-2021 Fixed Carry Forward	-117,555.04	-155,839.85	-152,610.87
Total Indirect Costs	1,892,102.87	5,980,586.24	5,977,357.26
Over/(Under) Recovery	-256,203.87	-115,365.77	-116,165.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,774,547.83	5,824,746.39	5,824,746.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-256,203.87	-115,365.77	-116,165.10
Total Projected Indirect 2024-2025 (Numerator)	2,030,751.70	5,940,112.16	5,940,911.49
Direct Costs	44,333,306.19	40,283,107.63	40,283,107.63
Rate for 2024-2025 **	4.58*	14.75*	14.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63220
Form R0418**

Huron Valley Schools
2390 S MILFORD RD
HIGHLAND, MI 48357

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,216,427.36	12,405,176.56	12,405,176.56
2020-2021 Fixed Carry Forward	-20,230.62	-317,955.06	-318,193.32
Total Indirect Costs	3,236,657.98	12,723,131.62	12,723,369.88
2020-2021 Direct Costs	97,944,013.69	88,653,538.22	88,653,538.22
2022-2023 Rate	3.30*	14.35*	14.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	114,572,169.14	103,928,987.93	103,928,987.93
Indirect costs based on rate ** multiplied by actual direct costs	3,780,881.58	14,913,809.77	14,913,809.77
2022-2023 Actual Indirect Costs	3,841,519.76	14,484,700.97	14,484,700.97
2020-2021 Fixed Carry Forward	-20,230.62	-317,955.06	-318,193.32
Total Indirect Costs	3,861,750.38	14,802,656.03	14,802,894.29
Over/(Under) Recovery	-80,868.80	111,153.74	110,915.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,841,519.76	14,484,700.97	14,484,700.97
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-80,868.80	111,153.74	110,915.48
Total Projected Indirect 2024-2025 (Numerator)	3,922,388.56	14,373,547.23	14,373,785.49
Direct Costs	114,572,169.14	103,928,987.93	103,928,987.93
Rate for 2024-2025 **	3.42*	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 2024-2025 Indirect Cost Rates
School District 63230
Form R0418**

Lake Orion Community Schools
315 N LAPEER ST
LAKE ORION, MI 48362

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,807,605.52	8,362,076.19	8,362,076.19
2020-2021 Fixed Carry Forward	-114,290.91	469,939.35	467,111.17
Total Indirect Costs	2,921,896.43	7,892,136.84	7,894,965.02
2020-2021 Direct Costs	88,967,615.37	83,137,226.26	83,137,226.26
2022-2023 Rate	3.28*	9.49*	9.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	101,569,528.61	95,383,529.12	95,383,529.12
Indirect costs based on rate ** multiplied by actual direct costs	3,331,480.54	9,051,896.91	9,061,435.27
2022-2023 Actual Indirect Costs	4,048,916.13	10,234,915.62	10,234,915.62
2020-2021 Fixed Carry Forward	-114,290.91	469,939.35	467,111.17
Total Indirect Costs	4,163,207.04	9,764,976.27	9,767,804.45
Over/(Under) Recovery	-831,726.50	-713,079.36	-706,369.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,048,916.13	10,234,915.62	10,234,915.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-831,726.50	-713,079.36	-706,369.18
Total Projected Indirect 2024-2025 (Numerator)	4,880,642.63	10,947,994.98	10,941,284.80
Direct Costs	101,569,528.61	95,383,529.12	95,383,529.12
Rate for 2024-2025 **	4.81*	11.48*	11.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63240
Form R0418**

South Lyon Community Schools
345 S WARREN ST
SOUTH LYON, MI 48178

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,040,504.19	8,360,851.92	8,360,851.92
2020-2021 Fixed Carry Forward	339,736.76	1,311,445.52	1,312,555.58
Total Indirect Costs	700,767.43	7,049,406.40	7,048,296.34
2020-2021 Direct Costs	93,326,594.61	85,592,222.88	85,592,222.88
2022-2023 Rate	0.75*	8.24*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	115,580,326.37	106,417,432.84	106,417,432.84
Indirect costs based on rate ** multiplied by actual direct costs	866,852.45	8,768,796.47	8,758,154.72
2022-2023 Actual Indirect Costs	1,761,202.50	10,924,096.03	10,924,096.03
2020-2021 Fixed Carry Forward	339,736.76	1,311,445.52	1,312,555.58
Total Indirect Costs	1,421,465.74	9,612,650.51	9,611,540.45
Over/(Under) Recovery	-554,613.29	-843,854.04	-853,385.73

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,761,202.50	10,924,096.03	10,924,096.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-554,613.29	-843,854.04	-853,385.73
Total Projected Indirect 2024-2025 (Numerator)	2,315,815.79	11,767,950.07	11,777,481.76
Direct Costs	115,580,326.37	106,417,432.84	106,417,432.84
Rate for 2024-2025 **	2.00*	11.06*	11.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63250
Form R0418**

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,732,789.85	5,929,834.70	5,929,834.70
2020-2021 Fixed Carry Forward	-509,494.99	-248,785.85	-245,508.05
Total Indirect Costs	2,242,284.84	6,178,620.55	6,175,342.75
2020-2021 Direct Costs	53,265,626.62	48,930,581.77	48,930,581.77
2022-2023 Rate	4.21*	12.63*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	60,207,586.75	53,894,298.18	53,894,298.18
Indirect costs based on rate ** multiplied by actual direct costs	2,534,739.40	6,806,849.86	6,801,460.43
2022-2023 Actual Indirect Costs	1,986,554.29	8,299,842.86	8,299,842.86
2020-2021 Fixed Carry Forward	-509,494.99	-248,785.85	-245,508.05
Total Indirect Costs	2,496,049.28	8,548,628.71	8,545,350.91
Over/(Under) Recovery	38,690.12	-1,741,778.85	-1,743,890.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,986,554.29	8,299,842.86	8,299,842.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,690.12	-1,741,778.85	-1,743,890.48
Total Projected Indirect 2024-2025 (Numerator)	1,947,864.17	10,041,621.71	10,043,733.34
Direct Costs	60,207,586.75	53,894,298.18	53,894,298.18
Rate for 2024-2025 **	3.24*	18.63*	18.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63260
Form R0418**

Rochester Community School District
52585 DEQUINDRE RD
ROCHESTER HLS, MI 48307

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,671,818.37	21,453,761.25	21,453,761.25
2020-2021 Fixed Carry Forward	178,915.00	402,739.78	398,969.82
Total Indirect Costs	6,492,903.37	21,051,021.47	21,054,791.43
2020-2021 Direct Costs	175,229,336.38	160,305,443.50	160,305,443.50
2022-2023 Rate	3.71*	13.13*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	207,681,623.19	190,711,506.12	190,711,506.12
Indirect costs based on rate ** multiplied by actual direct costs	7,704,988.22	25,040,420.75	25,040,420.75
2022-2023 Actual Indirect Costs	7,893,525.78	24,863,642.85	24,863,642.85
2020-2021 Fixed Carry Forward	178,915.00	402,739.78	398,969.82
Total Indirect Costs	7,714,610.78	24,460,903.07	24,464,673.03
Over/(Under) Recovery	-9,622.56	579,517.68	575,747.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,893,525.78	24,863,642.85	24,863,642.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-9,622.56	579,517.68	575,747.72
Total Projected Indirect 2024-2025 (Numerator)	7,903,148.34	24,284,125.17	24,287,895.13
Direct Costs	207,681,623.19	190,711,506.12	190,711,506.12
Rate for 2024-2025 **	3.81*	12.73*	12.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63270
Form R0418**

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	810,096.07	2,169,821.22	2,169,821.22
2020-2021 Fixed Carry Forward	-23,462.67	308,753.59	344,778.28
Total Indirect Costs	833,558.74	1,861,067.63	1,825,042.94
2020-2021 Direct Costs	18,382,903.78	17,023,178.63	17,023,178.63
2022-2023 Rate	4.53*	10.93*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,645,289.36	19,815,374.98	19,815,374.98
Indirect costs based on rate ** multiplied by actual direct costs	980,531.61	2,165,820.49	2,124,208.20
2022-2023 Actual Indirect Costs	887,290.83	2,717,205.21	2,717,205.21
2020-2021 Fixed Carry Forward	-23,462.67	308,753.59	344,778.28
Total Indirect Costs	910,753.50	2,408,451.62	2,372,426.93
Over/(Under) Recovery	69,778.11	-242,631.13	-248,218.73

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	887,290.83	2,717,205.21	2,717,205.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	69,778.11	-242,631.13	-248,218.73
Total Projected Indirect 2024-2025 (Numerator)	817,512.72	2,959,836.34	2,965,423.94
Direct Costs	21,645,289.36	19,815,374.98	19,815,374.98
Rate for 2024-2025 **	3.78*	14.94*	14.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63280
Form R0418**

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	970,249.84	4,448,698.66	4,448,698.66
2020-2021 Fixed Carry Forward	-1,279.60	-243,222.64	-242,564.14
Total Indirect Costs	971,529.44	4,691,921.30	4,691,262.80
2020-2021 Direct Costs	35,835,294.88	32,356,846.06	32,356,846.06
2022-2023 Rate	2.71*	14.50*	14.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,065,717.76	39,056,669.44	39,056,669.44
Indirect costs based on rate ** multiplied by actual direct costs	1,167,080.95	5,663,217.07	5,663,217.07
2022-2023 Actual Indirect Costs	1,159,860.14	5,168,908.46	5,168,908.46
2020-2021 Fixed Carry Forward	-1,279.60	-243,222.64	-242,564.14
Total Indirect Costs	1,161,139.74	5,412,131.10	5,411,472.60
Over/(Under) Recovery	5,941.21	251,085.97	251,744.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,159,860.14	5,168,908.46	5,168,908.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,941.21	251,085.97	251,744.47
Total Projected Indirect 2024-2025 (Numerator)	1,153,918.93	4,917,822.49	4,917,163.99
Direct Costs	43,065,717.76	39,056,669.44	39,056,669.44
Rate for 2024-2025 **	2.68*	12.59*	12.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63290
Form R0418

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	5,340,029.10	16,291,028.81	16,291,028.81
2020-2021 Fixed Carry Forward	134,057.05	-6,034.50	-8,517.14
Total Indirect Costs	5,205,972.05	16,297,063.31	16,299,545.95
2020-2021 Direct Costs	142,888,590.37	134,992,544.99	134,992,544.99
2022-2023 Rate	3.64*	12.07*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	174,088,766.94	161,173,550.37	161,173,550.37
Indirect costs based on rate ** multiplied by actual direct costs	6,336,831.12	19,453,647.53	19,453,647.53
2022-2023 Actual Indirect Costs	5,325,520.66	18,240,737.23	18,240,737.23
2020-2021 Fixed Carry Forward	134,057.05	-6,034.50	-8,517.14
Total Indirect Costs	5,191,463.61	18,246,771.73	18,249,254.37
Over/(Under) Recovery	1,145,367.51	1,206,875.80	1,204,393.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,325,520.66	18,240,737.23	18,240,737.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,145,367.51	1,206,875.80	1,204,393.16
Total Projected Indirect 2024-2025 (Numerator)	4,180,153.15	17,033,861.43	17,036,344.07
Direct Costs	174,088,766.94	161,173,550.37	161,173,550.37
Rate for 2024-2025 **	2.40*	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 2024-2025 Indirect Cost Rates
School District 63300
Form R0418

Waterford School District
 501 North Cass
 WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,944,131.23	12,672,724.43	12,672,724.43
2020-2021 Fixed Carry Forward	-389,597.27	-273,518.88	-279,047.48
Total Indirect Costs	4,333,728.50	12,946,243.31	12,951,771.91
2020-2021 Direct Costs	101,478,901.97	92,601,877.77	92,601,877.77
2022-2023 Rate	4.27*	13.98*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	117,423,570.65	108,132,837.47	108,132,837.47
Indirect costs based on rate ** multiplied by actual direct costs	5,013,986.47	15,116,970.68	15,127,783.96
2022-2023 Actual Indirect Costs	3,453,686.58	12,744,419.76	12,744,419.76
2020-2021 Fixed Carry Forward	-389,597.27	-273,518.88	-279,047.48
Total Indirect Costs	3,843,283.85	13,017,938.64	13,023,467.24
Over/(Under) Recovery	1,170,702.62	2,099,032.04	2,104,316.72

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,453,686.58	12,744,419.76	12,744,419.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,170,702.62	2,099,032.04	2,104,316.72
Total Projected Indirect 2024-2025 (Numerator)	2,282,983.96	10,645,387.72	10,640,103.04
Direct Costs	117,423,570.65	108,132,837.47	108,132,837.47
Rate for 2024-2025 **	1.94*	9.84*	9.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63901
Form R0418**

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	328,549.00	758,314.00	758,314.00
2020-2021 Fixed Carry Forward	-52,263.21	0.00	-72,004.71
Total Indirect Costs	380,812.21	758,314.00	830,318.71
2020-2021 Direct Costs	3,540,242.00	3,110,477.00	3,110,477.00
2022-2023 Rate	10.76*	24.38*	26.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,169,892.00	4,562,635.00	4,562,635.00
Indirect costs based on rate ** multiplied by actual direct costs	556,280.38	684,395.25	1,140,658.75
2022-2023 Actual Indirect Costs	406,458.00	1,013,715.00	1,013,715.00
2020-2021 Fixed Carry Forward	-52,263.21	0.00	-72,004.71
Total Indirect Costs	458,721.21	1,013,715.00	1,085,719.71
Over/(Under) Recovery	97,559.17	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	406,458.00	1,013,715.00	1,013,715.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	97,559.17	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	308,898.83	1,013,715.00	1,013,715.00
Direct Costs	5,169,892.00	4,562,635.00	4,562,635.00
Rate for 2024-2025 **	5.97*	22.22*	22.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63906
Form R0418**

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	557,965.55	2,504,133.35	2,504,133.35
2020-2021 Fixed Carry Forward	-21,927.84	0.00	0.00
Total Indirect Costs	579,893.39	2,504,133.35	2,504,133.35
2020-2021 Direct Costs	7,191,679.75	5,245,511.95	5,245,511.95
2022-2023 Rate	8.06*	47.74*	47.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,395,420.58	5,043,519.25	5,043,519.25
Indirect costs based on rate ** multiplied by actual direct costs	434,870.90	756,527.89	1,260,879.81
2022-2023 Actual Indirect Costs	334,505.96	686,407.29	686,407.29
2020-2021 Fixed Carry Forward	-21,927.84	0.00	0.00
Total Indirect Costs	356,433.80	686,407.29	686,407.29
Over/(Under) Recovery	78,437.10	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	334,505.96	686,407.29	686,407.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	78,437.10	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	256,068.86	686,407.29	686,407.29
Direct Costs	5,395,420.58	5,043,519.25	5,043,519.25
Rate for 2024-2025 **	4.75*	13.61*	13.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63907
Form R0418**

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	67,431.55	270,791.32	270,791.32
2020-2021 Fixed Carry Forward	-44,938.91	0.00	0.00
Total Indirect Costs	112,370.46	270,791.32	270,791.32
2020-2021 Direct Costs	1,822,396.10	1,619,036.33	1,619,036.33
2022-2023 Rate	6.17*	16.73*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,782,218.40	2,346,732.22	2,346,732.22
Indirect costs based on rate ** multiplied by actual direct costs	171,662.88	352,009.83	392,608.30
2022-2023 Actual Indirect Costs	42,415.36	477,901.54	477,901.54
2020-2021 Fixed Carry Forward	-44,938.91	0.00	0.00
Total Indirect Costs	87,354.27	477,901.54	477,901.54
Over/(Under) Recovery	84,308.61	0.00	-85,293.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	42,415.36	477,901.54	477,901.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	84,308.61	0.00	-85,293.24
Total Projected Indirect 2024-2025 (Numerator)	-41,893.25	477,901.54	563,194.78
Direct Costs	2,782,218.40	2,346,732.22	2,346,732.22
Rate for 2024-2025 **	0.00*	20.36*	24.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63909
Form R0418**

Oakside Prep Academy
355 SUMMIT DR
WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	748,709.00	1,927,928.00	1,927,928.00
2020-2021 Fixed Carry Forward	-172,894.51	0.00	0.00
Total Indirect Costs	921,603.51	1,927,928.00	1,927,928.00
2020-2021 Direct Costs	8,139,599.00	6,960,380.00	6,960,380.00
2022-2023 Rate	11.32*	27.70*	27.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,431,556.00	11,799,209.00	11,799,209.00
Indirect costs based on rate ** multiplied by actual direct costs	1,633,652.14	1,769,881.35	2,949,802.25
2022-2023 Actual Indirect Costs	805,105.00	3,437,452.00	3,437,452.00
2020-2021 Fixed Carry Forward	-172,894.51	0.00	0.00
Total Indirect Costs	977,999.51	3,437,452.00	3,437,452.00
Over/(Under) Recovery	655,652.63	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	805,105.00	3,437,452.00	3,437,452.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	655,652.63	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	149,452.37	3,437,452.00	3,437,452.00
Direct Costs	14,431,556.00	11,799,209.00	11,799,209.00
Rate for 2024-2025 **	1.04*	29.13*	29.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63910
Form R0418**

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	443,917.31	994,574.28	994,574.28
2020-2021 Fixed Carry Forward	-71,042.54	-203,791.70	-184,058.72
Total Indirect Costs	514,959.85	1,198,365.98	1,178,633.00
2020-2021 Direct Costs	5,875,792.19	5,325,135.22	5,325,135.22
2022-2023 Rate	8.76*	22.50*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,421,708.07	6,923,681.85	6,923,681.85
Indirect costs based on rate ** multiplied by actual direct costs	650,141.63	1,038,552.28	1,532,210.79
2022-2023 Actual Indirect Costs	437,473.60	935,499.82	935,499.82
2020-2021 Fixed Carry Forward	-71,042.54	-203,791.70	-184,058.72
Total Indirect Costs	508,516.14	1,139,291.52	1,119,558.54
Over/(Under) Recovery	141,625.49	0.00	412,652.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	437,473.60	935,499.82	935,499.82
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	141,625.49	0.00	412,652.25
Total Projected Indirect 2024-2025 (Numerator)	295,848.11	935,499.82	522,847.57
Direct Costs	7,421,708.07	6,923,681.85	6,923,681.85
Rate for 2024-2025 **	3.99*	13.51*	7.55**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63911
Form R0418**

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	168,979.86	681,729.73	681,729.73
2020-2021 Fixed Carry Forward	-19,508.92	0.00	87,671.48
Total Indirect Costs	188,488.78	681,729.73	594,058.25
2020-2021 Direct Costs	5,657,001.01	5,144,251.14	5,144,251.14
2022-2023 Rate	3.33*	13.25*	11.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,755,939.76	6,135,757.12	6,135,757.12
Indirect costs based on rate ** multiplied by actual direct costs	224,972.79	812,987.82	708,679.95
2022-2023 Actual Indirect Costs	112,752.47	732,935.11	732,935.11
2020-2021 Fixed Carry Forward	-19,508.92	0.00	87,671.48
Total Indirect Costs	132,261.39	732,935.11	645,263.63
Over/(Under) Recovery	92,711.40	80,052.71	63,416.32

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	112,752.47	732,935.11	732,935.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	92,711.40	80,052.71	63,416.32
Total Projected Indirect 2024-2025 (Numerator)	20,041.07	652,882.40	669,518.79
Direct Costs	6,755,939.76	6,135,757.12	6,135,757.12
Rate for 2024-2025 **	0.30*	10.64*	10.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63912
Form R0418**

Oakland International Academy
8228 CONANT ST
DETROIT, MI 48211

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,375,800.11	2,638,708.93	2,638,708.93
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,375,800.11	2,638,708.93	2,638,708.93
2020-2021 Direct Costs	6,687,975.06	5,425,066.24	5,425,066.24
2022-2023 Rate	20.57*	48.64*	48.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,543,300.90	7,135,052.42	7,135,052.42
Indirect costs based on rate ** multiplied by actual direct costs	1,281,495.14	1,070,257.86	1,783,763.11
2022-2023 Actual Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,041,801.56	3,450,050.04	3,450,050.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	2,041,801.56	3,450,050.04	3,450,050.04
Direct Costs	8,543,300.90	7,135,052.42	7,135,052.42
Rate for 2024-2025 **	23.90*	48.35*	48.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63913
Form R0418**

Walton Charter Academy
744 E WALTON BLVD
PONTIAC, MI 48340

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	714,800.00	2,184,152.00	2,184,152.00
2020-2021 Fixed Carry Forward	-142,967.66	0.00	0.00
Total Indirect Costs	857,767.66	2,184,152.00	2,184,152.00
2020-2021 Direct Costs	8,041,514.00	6,572,162.00	6,572,162.00
2022-2023 Rate	10.67*	33.23*	33.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,006,679.00	8,415,619.00	8,415,619.00
Indirect costs based on rate ** multiplied by actual direct costs	1,067,712.65	1,262,342.85	2,103,904.75
2022-2023 Actual Indirect Costs	944,689.00	2,535,749.00	2,535,749.00
2020-2021 Fixed Carry Forward	-142,967.66	0.00	0.00
Total Indirect Costs	1,087,656.66	2,535,749.00	2,535,749.00
Over/(Under) Recovery	-19,944.01	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	944,689.00	2,535,749.00	2,535,749.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,944.01	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	964,633.01	2,535,749.00	2,535,749.00
Direct Costs	10,006,679.00	8,415,619.00	8,415,619.00
Rate for 2024-2025 **	9.64*	30.13*	30.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63914
Form R0418**

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	845,442.00	1,722,063.00	1,722,063.00
2020-2021 Fixed Carry Forward	-25,037.78	0.00	166,431.40
Total Indirect Costs	870,479.78	1,722,063.00	1,555,631.60
2020-2021 Direct Costs	10,974,074.00	10,097,453.00	10,097,453.00
2022-2023 Rate	7.93*	17.05*	15.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,150,057.25	12,019,891.58	12,019,891.58
Indirect costs based on rate ** multiplied by actual direct costs	1,042,799.54	1,802,983.74	1,852,265.29
2022-2023 Actual Indirect Costs	960,510.55	2,090,676.22	2,090,676.22
2020-2021 Fixed Carry Forward	-25,037.78	0.00	166,431.40
Total Indirect Costs	985,548.33	2,090,676.22	1,924,244.82
Over/(Under) Recovery	57,251.21	0.00	-71,979.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	960,510.55	2,090,676.22	2,090,676.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	57,251.21	0.00	-71,979.53
Total Projected Indirect 2024-2025 (Numerator)	903,259.34	2,090,676.22	2,162,655.75
Direct Costs	13,150,057.25	12,019,891.58	12,019,891.58
Rate for 2024-2025 **	6.87*	17.39*	17.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63915
Form R0418**

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	198,689.00	1,142,038.00	1,142,038.00
2020-2021 Fixed Carry Forward	-16,935.33	0.00	109,078.53
Total Indirect Costs	215,624.33	1,142,038.00	1,032,959.47
2020-2021 Direct Costs	7,202,061.00	6,258,712.00	6,258,712.00
2022-2023 Rate	2.99*	18.25*	16.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,919,434.00	8,644,570.00	8,644,570.00
Indirect costs based on rate ** multiplied by actual direct costs	296,591.08	1,296,685.50	1,426,354.05
2022-2023 Actual Indirect Costs	204,117.00	1,478,981.00	1,478,981.00
2020-2021 Fixed Carry Forward	-16,935.33	0.00	109,078.53
Total Indirect Costs	221,052.33	1,478,981.00	1,369,902.47
Over/(Under) Recovery	75,538.75	0.00	56,451.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	204,117.00	1,478,981.00	1,478,981.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	75,538.75	0.00	56,451.58
Total Projected Indirect 2024-2025 (Numerator)	128,578.25	1,478,981.00	1,422,529.42
Direct Costs	9,919,434.00	8,644,570.00	8,644,570.00
Rate for 2024-2025 **	1.30*	17.11*	16.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63917
Form R0418**

Bradford Academy
24218 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	480,081.49	1,333,541.79	1,333,541.79
2020-2021 Fixed Carry Forward	-219,964.48	-167,494.77	-168,120.61
Total Indirect Costs	700,045.97	1,501,036.56	1,501,662.40
2020-2021 Direct Costs	11,253,003.00	10,399,542.70	10,399,542.70
2022-2023 Rate	6.22*	14.43*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,469,039.60	11,476,931.92	11,476,931.92
Indirect costs based on rate ** multiplied by actual direct costs	775,574.26	1,656,121.28	1,657,268.97
2022-2023 Actual Indirect Costs	358,653.54	1,350,761.22	1,350,761.22
2020-2021 Fixed Carry Forward	-219,964.48	-167,494.77	-168,120.61
Total Indirect Costs	578,618.02	1,518,255.99	1,518,881.83
Over/(Under) Recovery	196,956.24	137,865.29	138,387.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	358,653.54	1,350,761.22	1,350,761.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	196,956.24	137,865.29	138,387.14
Total Projected Indirect 2024-2025 (Numerator)	161,697.30	1,212,895.93	1,212,374.08
Direct Costs	12,469,039.60	11,476,931.92	11,476,931.92
Rate for 2024-2025 **	1.30*	10.57*	10.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63918
Form R0418**

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	841,426.00	2,068,869.00	2,068,869.00
2020-2021 Fixed Carry Forward	-242,971.63	0.00	0.00
Total Indirect Costs	1,084,397.63	2,068,869.00	2,068,869.00
2020-2021 Direct Costs	7,266,497.00	6,039,054.00	6,039,054.00
2022-2023 Rate	14.92*	34.26*	34.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,672,030.00	7,264,453.00	7,264,453.00
Indirect costs based on rate ** multiplied by actual direct costs	1,293,866.88	1,089,667.95	1,816,113.25
2022-2023 Actual Indirect Costs	647,093.00	2,054,670.00	2,054,670.00
2020-2021 Fixed Carry Forward	-242,971.63	0.00	0.00
Total Indirect Costs	890,064.63	2,054,670.00	2,054,670.00
Over/(Under) Recovery	403,802.25	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	647,093.00	2,054,670.00	2,054,670.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	403,802.25	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	243,290.75	2,054,670.00	2,054,670.00
Direct Costs	8,672,030.00	7,264,453.00	7,264,453.00
Rate for 2024-2025 **	2.81*	28.28*	28.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63920
Form R0418**

Flex High School of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	146,513.41	311,360.24	311,360.24
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	146,513.41	311,360.24	311,360.24
2020-2021 Direct Costs	1,040,343.30	875,496.47	875,496.47
2022-2023 Rate	14.08*	35.56*	35.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	758,494.80	514,575.54	514,575.54
Indirect costs based on rate ** multiplied by actual direct costs	106,796.07	77,186.33	128,643.89
2022-2023 Actual Indirect Costs	106,907.49	350,826.75	350,826.75
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,907.49	350,826.75	350,826.75
Over/(Under) Recovery	-111.42	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	106,907.49	350,826.75	350,826.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-111.42	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	107,018.91	350,826.75	350,826.75
Direct Costs	758,494.80	514,575.54	514,575.54
Rate for 2024-2025 **	14.11*	68.18*	68.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63921
Form R0418**

Crescent Academy
17570 W 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,084.00	1,821,884.00	1,821,884.00
2020-2021 Fixed Carry Forward	-14,990.18	0.00	-76,848.82
Total Indirect Costs	184,074.18	1,821,884.00	1,898,732.82
2020-2021 Direct Costs	9,279,702.00	7,626,902.00	7,626,902.00
2022-2023 Rate	1.98*	23.89*	24.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,120,987.00	11,303,619.00	11,303,619.00
Indirect costs based on rate ** multiplied by actual direct costs	239,995.54	1,695,542.85	2,814,601.13
2022-2023 Actual Indirect Costs	246,954.00	1,064,322.00	1,064,322.00
2020-2021 Fixed Carry Forward	-14,990.18	0.00	-76,848.82
Total Indirect Costs	261,944.18	1,064,322.00	1,141,170.82
Over/(Under) Recovery	-21,948.64	0.00	1,673,430.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	246,954.00	1,064,322.00	1,064,322.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-21,948.64	0.00	1,673,430.31
Total Projected Indirect 2024-2025 (Numerator)	268,902.64	1,064,322.00	-609,108.31
Direct Costs	12,120,987.00	11,303,619.00	11,303,619.00
Rate for 2024-2025 **	2.22*	9.42*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63922
Form R0418**

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	732,991.00	2,013,007.00	2,013,007.00
2020-2021 Fixed Carry Forward	-319,447.49	0.00	0.00
Total Indirect Costs	1,052,438.49	2,013,007.00	2,013,007.00
2020-2021 Direct Costs	7,511,165.00	6,231,149.00	6,231,149.00
2022-2023 Rate	14.01*	32.31*	32.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,532,393.00	7,129,469.00	7,129,469.00
Indirect costs based on rate ** multiplied by actual direct costs	1,195,388.26	1,069,420.35	1,782,367.25
2022-2023 Actual Indirect Costs	777,328.00	2,180,252.00	2,180,252.00
2020-2021 Fixed Carry Forward	-319,447.49	0.00	0.00
Total Indirect Costs	1,096,775.49	2,180,252.00	2,180,252.00
Over/(Under) Recovery	98,612.77	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	777,328.00	2,180,252.00	2,180,252.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	98,612.77	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	678,715.23	2,180,252.00	2,180,252.00
Direct Costs	8,532,393.00	7,129,469.00	7,129,469.00
Rate for 2024-2025 **	7.95*	30.58*	30.58**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63923
Form R0418**

Four Corners Montessori Academy
1075 E GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,863.98	572,481.95	572,481.95
2020-2021 Fixed Carry Forward	5,595.75	0.00	69,500.10
Total Indirect Costs	4,268.23	572,481.95	502,981.85
2020-2021 Direct Costs	4,110,266.70	3,547,648.73	3,547,648.73
2022-2023 Rate	0.10*	16.14*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,554,721.49	3,146,836.39	3,146,836.39
Indirect costs based on rate ** multiplied by actual direct costs	3,554.72	472,025.46	446,221.40
2022-2023 Actual Indirect Costs	24,072.35	431,957.45	431,957.45
2020-2021 Fixed Carry Forward	5,595.75	0.00	69,500.10
Total Indirect Costs	18,476.60	431,957.45	362,457.35
Over/(Under) Recovery	-14,921.88	0.00	83,764.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	24,072.35	431,957.45	431,957.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-14,921.88	0.00	83,764.05
Total Projected Indirect 2024-2025 (Numerator)	38,994.23	431,957.45	348,193.40
Direct Costs	3,554,721.49	3,146,836.39	3,146,836.39
Rate for 2024-2025 **	1.10*	13.73*	11.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63924
Form R0418**

Michigan Mathematics and Science Academy
27300 DEQUINDRE RD
Warren, MI 48092

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	372,080.00	1,684,823.00	1,684,823.00
2020-2021 Fixed Carry Forward	12,030.73	0.00	0.00
Total Indirect Costs	360,049.27	1,684,823.00	1,684,823.00
2020-2021 Direct Costs	7,511,068.00	6,198,325.00	6,198,325.00
2022-2023 Rate	4.79*	27.18*	27.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,694,534.00	9,319,562.00	9,319,562.00
Indirect costs based on rate ** multiplied by actual direct costs	512,268.18	1,397,934.30	2,329,890.50
2022-2023 Actual Indirect Costs	377,533.00	1,752,505.00	1,752,505.00
2020-2021 Fixed Carry Forward	12,030.73	0.00	0.00
Total Indirect Costs	365,502.27	1,752,505.00	1,752,505.00
Over/(Under) Recovery	146,765.91	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	377,533.00	1,752,505.00	1,752,505.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	146,765.91	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	230,767.09	1,752,505.00	1,752,505.00
Direct Costs	10,694,534.00	9,319,562.00	9,319,562.00
Rate for 2024-2025 **	2.16*	18.80*	18.80**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63926
Form R0418**

Faxon Academy
26275 NORTHWESTERN HWY
SOUTHFIELD, MI 48076

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	18,402.26	199,927.83	199,927.83
2020-2021 Fixed Carry Forward	10,390.47	0.00	0.00
Total Indirect Costs	8,011.79	199,927.83	199,927.83
2020-2021 Direct Costs	723,223.61	541,698.04	541,698.04
2022-2023 Rate	1.11*	36.91*	36.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,220,349.41	925,327.70	925,327.70
Indirect costs based on rate ** multiplied by actual direct costs	13,545.88	138,799.16	231,331.93
2022-2023 Actual Indirect Costs	66,285.40	361,307.11	361,307.11
2020-2021 Fixed Carry Forward	10,390.47	0.00	0.00
Total Indirect Costs	55,894.93	361,307.11	361,307.11
Over/(Under) Recovery	-31,958.58	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	66,285.40	361,307.11	361,307.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-31,958.58	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	98,243.98	361,307.11	361,307.11
Direct Costs	1,220,349.41	925,327.70	925,327.70
Rate for 2024-2025 **	8.05*	39.05*	39.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63928
Form R0418**

Momentum Academy
60 S LYNN AVE
WATERFORD, MI 48328

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	13,509.00	462,066.64	462,066.64
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,509.00	462,066.64	462,066.64
2020-2021 Direct Costs	2,447,451.68	1,998,894.04	1,998,894.04
2022-2023 Rate	0.55*	23.12*	23.12**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,196,158.42	2,875,740.41	2,875,740.41
Indirect costs based on rate ** multiplied by actual direct costs	17,578.87	431,361.06	664,871.18
2022-2023 Actual Indirect Costs	18,874.00	339,292.01	339,292.01
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,874.00	339,292.01	339,292.01
Over/(Under) Recovery	-1,295.13	0.00	325,579.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	18,874.00	339,292.01	339,292.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,295.13	0.00	325,579.17
Total Projected Indirect 2024-2025 (Numerator)	20,169.13	339,292.01	13,712.84
Direct Costs	3,196,158.42	2,875,740.41	2,875,740.41
Rate for 2024-2025 **	0.63*	11.80*	0.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63929
Form R0418**

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	76,571.26	284,224.56	284,224.56
2020-2021 Fixed Carry Forward	-19,664.54	0.00	225,608.77
Total Indirect Costs	96,235.80	284,224.56	58,615.79
2020-2021 Direct Costs	3,181,969.08	2,974,315.78	2,974,315.78
2022-2023 Rate	3.02*	9.56*	1.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,363,848.22	4,044,258.20	4,044,258.20
Indirect costs based on rate ** multiplied by actual direct costs	131,788.22	386,631.08	79,671.89
2022-2023 Actual Indirect Costs	68,979.27	388,569.29	388,569.29
2020-2021 Fixed Carry Forward	-19,664.54	0.00	225,608.77
Total Indirect Costs	88,643.81	388,569.29	162,960.52
Over/(Under) Recovery	43,144.41	-1,938.21	-83,288.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	68,979.27	388,569.29	388,569.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,144.41	-1,938.21	-83,288.63
Total Projected Indirect 2024-2025 (Numerator)	25,834.86	390,507.50	471,857.92
Direct Costs	4,363,848.22	4,044,258.20	4,044,258.20
Rate for 2024-2025 **	0.59*	9.66*	11.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63931
Form R0418

Oakland FlexTech High School
 23801 INDUSTRIAL PARK DR
 Farmington Hills, MI 48335

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,555.00	489,916.00	489,916.00
2020-2021 Fixed Carry Forward	3,243.46	0.00	0.00
Total Indirect Costs	52,311.54	489,916.00	489,916.00
2020-2021 Direct Costs	1,889,974.00	1,455,613.00	1,455,613.00
2022-2023 Rate	2.77*	33.66*	33.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,196,580.00	1,993,390.00	1,993,390.00
Indirect costs based on rate ** multiplied by actual direct costs	60,845.27	299,008.50	498,347.50
2022-2023 Actual Indirect Costs	40,556.00	243,746.00	243,746.00
2020-2021 Fixed Carry Forward	3,243.46	0.00	0.00
Total Indirect Costs	37,312.54	243,746.00	243,746.00
Over/(Under) Recovery	23,532.73	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	40,556.00	243,746.00	243,746.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	23,532.73	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	17,023.27	243,746.00	243,746.00
Direct Costs	2,196,580.00	1,993,390.00	1,993,390.00
Rate for 2024-2025 **	0.77*	12.23*	12.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63934
Form R0418**

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	37,061.93	437,963.99	437,963.99
2020-2021 Fixed Carry Forward	64,899.66	0.00	174,749.08
Total Indirect Costs	-27,837.73	437,963.99	263,214.91
2020-2021 Direct Costs	3,005,974.64	2,605,072.58	2,605,072.58
2022-2023 Rate	0.00*	16.81*	10.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,403,219.99	3,170,961.51	3,170,961.51
Indirect costs based on rate ** multiplied by actual direct costs	0.00	475,644.23	320,267.11
2022-2023 Actual Indirect Costs	130,085.23	362,343.71	362,343.71
2020-2021 Fixed Carry Forward	64,899.66	0.00	174,749.08
Total Indirect Costs	65,185.57	362,343.71	187,594.63
Over/(Under) Recovery	0.00	0.00	132,672.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	130,085.23	362,343.71	362,343.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	132,672.48
Total Projected Indirect 2024-2025 (Numerator)	130,085.23	362,343.71	229,671.23
Direct Costs	3,403,219.99	3,170,961.51	3,170,961.51
Rate for 2024-2025 **	3.82*	11.43*	7.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63938
Form R0418**

Keys Grace Academy
27321 HAMPDEN ST
Madison Heights, MI 48071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	754,297.67	754,297.67
2020-2021 Fixed Carry Forward	0.00	0.00	344,549.27
Total Indirect Costs	0.00	754,297.67	409,748.40
2020-2021 Direct Costs	8,043,335.90	7,289,038.23	7,289,038.23
2022-2023 Rate	0.00*	10.35*	5.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,324,571.68	8,777,281.99	8,777,281.99
Indirect costs based on rate ** multiplied by actual direct costs	0.00	908,448.69	493,283.25
2022-2023 Actual Indirect Costs	27,926.78	575,216.47	575,216.47
2020-2021 Fixed Carry Forward	0.00	0.00	344,549.27
Total Indirect Costs	27,926.78	575,216.47	230,667.20
Over/(Under) Recovery	0.00	333,232.22	262,616.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	27,926.78	575,216.47	575,216.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	333,232.22	262,616.05
Total Projected Indirect 2024-2025 (Numerator)	27,926.78	241,984.25	312,600.42
Direct Costs	9,324,571.68	8,777,281.99	8,777,281.99
Rate for 2024-2025 **	0.30*	2.76*	3.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 63939
Form R0418**

Lighthouse Connections Academy
3150 LIVERNOIS RD
TROY, MI 48083

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	633,087.65	723,864.46	723,864.46
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	633,087.65	723,864.46	723,864.46
2020-2021 Direct Costs	14,146,985.64	14,056,208.83	14,056,208.83
2022-2023 Rate	4.48*	5.15*	5.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	21,569,605.01	21,476,050.32	21,476,050.32
Indirect costs based on rate ** multiplied by actual direct costs	966,318.30	1,106,016.59	1,106,016.59
2022-2023 Actual Indirect Costs	1,138,569.99	1,232,124.68	1,232,124.68
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,138,569.99	1,232,124.68	1,232,124.68
Over/(Under) Recovery	-172,251.69	-126,108.09	-126,108.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,138,569.99	1,232,124.68	1,232,124.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-172,251.69	-126,108.09	-126,108.09
Total Projected Indirect 2024-2025 (Numerator)	1,310,821.68	1,358,232.77	1,358,232.77
Direct Costs	21,569,605.01	21,476,050.32	21,476,050.32
Rate for 2024-2025 **	6.08*	6.32*	6.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64040
Form R0418**

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	560,779.39	1,524,407.81	1,524,407.81
2020-2021 Fixed Carry Forward	39,441.02	180,341.58	179,698.79
Total Indirect Costs	521,338.37	1,344,066.23	1,344,709.02
2020-2021 Direct Costs	13,837,670.36	12,874,041.94	12,874,041.94
2022-2023 Rate	3.77*	10.44*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,578,021.33	15,989,710.04	15,989,710.04
Indirect costs based on rate ** multiplied by actual direct costs	662,691.40	1,669,325.73	1,670,924.70
2022-2023 Actual Indirect Costs	688,813.36	2,277,124.65	2,277,124.65
2020-2021 Fixed Carry Forward	39,441.02	180,341.58	179,698.79
Total Indirect Costs	649,372.34	2,096,783.07	2,097,425.86
Over/(Under) Recovery	13,319.06	-427,457.34	-426,501.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	688,813.36	2,277,124.65	2,277,124.65
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,319.06	-427,457.34	-426,501.16
Total Projected Indirect 2024-2025 (Numerator)	675,494.30	2,704,581.99	2,703,625.81
Direct Costs	17,578,021.33	15,989,710.04	15,989,710.04
Rate for 2024-2025 **	3.84*	16.91*	16.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64070
Form R0418**

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	164,012.82	431,601.68	431,601.68
2020-2021 Fixed Carry Forward	-31,925.83	-10,244.06	-10,168.55
Total Indirect Costs	195,938.65	441,845.74	441,770.23
2020-2021 Direct Costs	3,222,839.33	2,955,250.47	2,955,250.47
2022-2023 Rate	6.08*	14.95*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,645,408.86	3,295,236.06	3,295,236.06
Indirect costs based on rate ** multiplied by actual direct costs	221,640.86	492,637.79	492,637.79
2022-2023 Actual Indirect Costs	178,751.77	528,924.57	528,924.57
2020-2021 Fixed Carry Forward	-31,925.83	-10,244.06	-10,168.55
Total Indirect Costs	210,677.60	539,168.63	539,093.12
Over/(Under) Recovery	10,963.26	-46,530.84	-46,455.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	178,751.77	528,924.57	528,924.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,963.26	-46,530.84	-46,455.33
Total Projected Indirect 2024-2025 (Numerator)	167,788.51	575,455.41	575,379.90
Direct Costs	3,645,408.86	3,295,236.06	3,295,236.06
Rate for 2024-2025 **	4.60*	17.46*	17.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64080
Form R0418**

Shelby Public Schools
525 N STATE ST
SHELBY, MI 49455

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	422,516.79	1,687,989.18	1,687,989.18
2020-2021 Fixed Carry Forward	72,063.79	0.00	294,911.08
Total Indirect Costs	350,453.00	1,687,989.18	1,393,078.10
2020-2021 Direct Costs	15,109,810.39	13,844,338.00	13,844,338.00
2022-2023 Rate	2.32*	12.19*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,490,207.16	16,068,677.77	16,068,677.77
Indirect costs based on rate ** multiplied by actual direct costs	405,772.81	1,958,771.82	1,616,508.98
2022-2023 Actual Indirect Costs	547,664.66	1,969,194.05	1,969,194.05
2020-2021 Fixed Carry Forward	72,063.79	0.00	294,911.08
Total Indirect Costs	475,600.87	1,969,194.05	1,674,282.97
Over/(Under) Recovery	-69,828.06	-10,422.23	-57,773.99

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	547,664.66	1,969,194.05	1,969,194.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,828.06	-10,422.23	-57,773.99
Total Projected Indirect 2024-2025 (Numerator)	617,492.72	1,979,616.28	2,026,968.04
Direct Costs	17,490,207.16	16,068,677.77	16,068,677.77
Rate for 2024-2025 **	3.53*	12.32*	12.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 64090
Form R0418**

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	176,165.35	527,826.75	527,826.75
2020-2021 Fixed Carry Forward	-10,558.74	0.00	22,678.95
Total Indirect Costs	186,724.09	527,826.75	505,147.80
2020-2021 Direct Costs	3,245,151.28	2,893,489.88	2,893,489.88
2022-2023 Rate	5.75*	18.24*	17.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,033,025.73	3,579,398.92	3,579,398.92
Indirect costs based on rate ** multiplied by actual direct costs	231,898.98	536,909.84	624,963.05
2022-2023 Actual Indirect Costs	119,649.05	573,275.86	573,275.86
2020-2021 Fixed Carry Forward	-10,558.74	0.00	22,678.95
Total Indirect Costs	130,207.79	573,275.86	550,596.91
Over/(Under) Recovery	101,691.19	0.00	74,366.14

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	119,649.05	573,275.86	573,275.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	101,691.19	0.00	74,366.14
Total Projected Indirect 2024-2025 (Numerator)	17,957.86	573,275.86	498,909.72
Direct Costs	4,033,025.73	3,579,398.92	3,579,398.92
Rate for 2024-2025 **	0.45*	16.02*	13.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 65045
Form R0418**

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	673,094.97	3,870,910.42	3,870,910.42
2020-2021 Fixed Carry Forward	-1,091.04	0.00	-579,691.65
Total Indirect Costs	674,186.01	3,870,910.42	4,450,602.07
2020-2021 Direct Costs	20,606,483.10	17,408,667.65	17,408,667.65
2022-2023 Rate	3.27*	22.24*	25.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,586,069.92	22,303,538.77	22,303,538.77
Indirect costs based on rate ** multiplied by actual direct costs	836,664.49	3,345,530.82	5,575,884.69
2022-2023 Actual Indirect Costs	727,064.04	4,009,595.19	4,009,595.19
2020-2021 Fixed Carry Forward	-1,091.04	0.00	-579,691.65
Total Indirect Costs	728,155.08	4,009,595.19	4,589,286.84
Over/(Under) Recovery	108,509.41	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	727,064.04	4,009,595.19	4,009,595.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	108,509.41	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	618,554.63	4,009,595.19	4,009,595.19
Direct Costs	25,586,069.92	22,303,538.77	22,303,538.77
Rate for 2024-2025 **	2.42*	17.98*	17.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 65900
Form R0418**

Alternative Educational Academy of Ogemaw County
2479 S M 76
WEST BRANCH, MI 48661

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,705.00	88,820.00	88,820.00
2020-2021 Fixed Carry Forward	-3,091.04	-31,362.59	-31,362.59
Total Indirect Costs	12,796.04	120,182.59	120,182.59
2020-2021 Direct Costs	894,374.00	815,259.00	815,259.00
2022-2023 Rate	1.43*	14.74*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,146,282.58	1,096,466.70	1,096,466.70
Indirect costs based on rate ** multiplied by actual direct costs	16,391.84	161,619.19	161,619.19
2022-2023 Actual Indirect Costs	5,885.25	55,701.13	55,701.13
2020-2021 Fixed Carry Forward	-3,091.04	-31,362.59	-31,362.59
Total Indirect Costs	8,976.29	87,063.72	87,063.72
Over/(Under) Recovery	7,415.55	74,555.47	74,555.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,885.25	55,701.13	55,701.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,415.55	74,555.47	74,555.47
Total Projected Indirect 2024-2025 (Numerator)	-1,530.30	-18,854.34	-18,854.34
Direct Costs	1,146,282.58	1,096,466.70	1,096,466.70
Rate for 2024-2025 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 66045
Form R0418**

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,694.52	405,940.24	405,940.24
2020-2021 Fixed Carry Forward	-201.49	0.00	-38,492.09
Total Indirect Costs	113,896.01	405,940.24	444,432.33
2020-2021 Direct Costs	2,485,139.70	2,192,893.98	2,192,893.98
2022-2023 Rate	4.58*	18.51*	20.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,673,228.57	2,363,843.11	2,363,843.11
Indirect costs based on rate ** multiplied by actual direct costs	122,433.87	354,576.47	479,151.00
2022-2023 Actual Indirect Costs	87,042.16	396,427.62	396,427.62
2020-2021 Fixed Carry Forward	-201.49	0.00	-38,492.09
Total Indirect Costs	87,243.65	396,427.62	434,919.71
Over/(Under) Recovery	35,190.22	0.00	44,231.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,042.16	396,427.62	396,427.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	35,190.22	0.00	44,231.29
Total Projected Indirect 2024-2025 (Numerator)	51,851.94	396,427.62	352,196.33
Direct Costs	2,673,228.57	2,363,843.11	2,363,843.11
Rate for 2024-2025 **	1.94*	16.77*	14.90**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 66050
Form R0418**

Ontonagon Area School District
701 PARKER AVE
ONTONAGON, MI 49953

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	109,743.56	431,249.59	431,249.59
2020-2021 Fixed Carry Forward	12,965.07	0.00	51,710.53
Total Indirect Costs	96,778.49	431,249.59	379,539.06
2020-2021 Direct Costs	3,021,148.66	2,699,642.63	2,699,642.63
2022-2023 Rate	3.20*	15.97*	14.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,913,726.67	3,459,005.55	3,459,005.55
Indirect costs based on rate ** multiplied by actual direct costs	125,239.25	518,850.83	486,336.18
2022-2023 Actual Indirect Costs	124,720.44	579,441.56	579,441.56
2020-2021 Fixed Carry Forward	12,965.07	0.00	51,710.53
Total Indirect Costs	111,755.37	579,441.56	527,731.03
Over/(Under) Recovery	13,483.88	0.00	-41,394.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	124,720.44	579,441.56	579,441.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,483.88	0.00	-41,394.85
Total Projected Indirect 2024-2025 (Numerator)	111,236.56	579,441.56	620,836.41
Direct Costs	3,913,726.67	3,459,005.55	3,459,005.55
Rate for 2024-2025 **	2.84*	16.75*	17.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 67020
Form R0418**

Ewart Public Schools
321 N HEMLOCK ST
EVART, MI 49631

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	383,425.22	1,411,097.36	1,411,097.36
2020-2021 Fixed Carry Forward	12,296.82	0.00	42,844.18
Total Indirect Costs	371,128.40	1,411,097.36	1,368,253.18
2020-2021 Direct Costs	9,932,558.49	8,904,886.35	8,904,886.35
2022-2023 Rate	3.74*	15.85*	15.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,801,598.58	10,972,067.70	10,972,067.70
Indirect costs based on rate ** multiplied by actual direct costs	478,779.79	1,645,810.16	1,686,406.81
2022-2023 Actual Indirect Costs	393,056.58	2,222,587.46	2,222,587.46
2020-2021 Fixed Carry Forward	12,296.82	0.00	42,844.18
Total Indirect Costs	380,759.76	2,222,587.46	2,179,743.28
Over/(Under) Recovery	98,020.03	0.00	-493,336.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	393,056.58	2,222,587.46	2,222,587.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	98,020.03	0.00	-493,336.47
Total Projected Indirect 2024-2025 (Numerator)	295,036.55	2,222,587.46	2,715,923.93
Direct Costs	12,801,598.58	10,972,067.70	10,972,067.70
Rate for 2024-2025 **	2.30*	20.26*	24.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 67050
Form R0418**

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	206,676.80	658,251.27	658,251.27
2020-2021 Fixed Carry Forward	-25,896.99	-69,327.49	-69,398.36
Total Indirect Costs	232,573.79	727,578.76	727,649.63
2020-2021 Direct Costs	5,135,332.64	4,683,758.17	4,683,758.17
2022-2023 Rate	4.53*	15.53*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,948,550.50	5,443,849.27	5,443,849.27
Indirect costs based on rate ** multiplied by actual direct costs	269,469.34	816,577.39	845,974.18
2022-2023 Actual Indirect Costs	158,927.79	663,629.02	663,629.02
2020-2021 Fixed Carry Forward	-25,896.99	-69,327.49	-69,398.36
Total Indirect Costs	184,824.78	732,956.51	733,027.38
Over/(Under) Recovery	84,644.56	0.00	112,946.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	158,927.79	663,629.02	663,629.02
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	84,644.56	0.00	112,946.80
Total Projected Indirect 2024-2025 (Numerator)	74,283.23	663,629.02	550,682.22
Direct Costs	5,948,550.50	5,443,849.27	5,443,849.27
Rate for 2024-2025 **	1.25*	12.19*	10.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 67055
Form R0418**

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	214,436.78	1,137,999.62	1,137,999.62
2020-2021 Fixed Carry Forward	3,813.49	199,298.55	199,308.07
Total Indirect Costs	210,623.29	938,701.07	938,691.55
2020-2021 Direct Costs	11,483,966.57	10,560,403.73	10,560,403.73
2022-2023 Rate	1.83*	8.89*	8.89**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,525,283.20	12,192,895.97	12,192,895.97
Indirect costs based on rate ** multiplied by actual direct costs	247,512.68	1,083,948.45	1,083,948.45
2022-2023 Actual Indirect Costs	280,020.70	1,612,407.93	1,612,407.93
2020-2021 Fixed Carry Forward	3,813.49	199,298.55	199,308.07
Total Indirect Costs	276,207.21	1,413,109.38	1,413,099.86
Over/(Under) Recovery	-28,694.53	-329,160.93	-329,151.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	280,020.70	1,612,407.93	1,612,407.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-28,694.53	-329,160.93	-329,151.41
Total Projected Indirect 2024-2025 (Numerator)	308,715.23	1,941,568.86	1,941,559.34
Direct Costs	13,525,283.20	12,192,895.97	12,192,895.97
Rate for 2024-2025 **	2.28*	15.92*	15.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 67060
Form R0418**

Reed City Area Public Schools
225 W CHURCH AVE STE A
REED CITY, MI 49677

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	509,253.07	1,582,356.11	1,582,356.11
2020-2021 Fixed Carry Forward	-69,245.55	97,338.20	97,338.20
Total Indirect Costs	578,498.62	1,485,017.91	1,485,017.91
2020-2021 Direct Costs	14,203,626.10	13,130,523.06	13,130,523.06
2022-2023 Rate	4.07*	11.31*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,138,031.10	15,547,075.56	15,547,075.56
Indirect costs based on rate ** multiplied by actual direct costs	697,517.87	1,758,374.25	1,758,374.25
2022-2023 Actual Indirect Costs	585,807.24	2,176,762.78	2,176,762.78
2020-2021 Fixed Carry Forward	-69,245.55	97,338.20	97,338.20
Total Indirect Costs	655,052.79	2,079,424.58	2,079,424.58
Over/(Under) Recovery	42,465.08	-321,050.33	-321,050.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	585,807.24	2,176,762.78	2,176,762.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	42,465.08	-321,050.33	-321,050.33
Total Projected Indirect 2024-2025 (Numerator)	543,342.16	2,497,813.11	2,497,813.11
Direct Costs	17,138,031.10	15,547,075.56	15,547,075.56
Rate for 2024-2025 **	3.17*	16.07*	16.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 68010
Form R0418**

Mio-AuSable Schools
1110 W 8TH ST
MIO, MI 48647

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	113,150.58	557,667.16	557,667.16
2020-2021 Fixed Carry Forward	51,523.19	174,648.45	174,648.45
Total Indirect Costs	61,627.39	383,018.71	383,018.71
2020-2021 Direct Costs	6,303,568.97	5,859,052.39	5,859,052.39
2022-2023 Rate	0.98*	6.54*	6.54**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,228,343.40	6,610,936.51	6,610,936.51
Indirect costs based on rate ** multiplied by actual direct costs	70,837.77	432,355.25	432,355.25
2022-2023 Actual Indirect Costs	175,109.56	792,516.45	792,516.45
2020-2021 Fixed Carry Forward	51,523.19	174,648.45	174,648.45
Total Indirect Costs	123,586.37	617,868.00	617,868.00
Over/(Under) Recovery	-1,225.41	-185,512.75	-185,512.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,109.56	792,516.45	792,516.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,225.41	-185,512.75	-185,512.75
Total Projected Indirect 2024-2025 (Numerator)	176,334.97	978,029.20	978,029.20
Direct Costs	7,228,343.40	6,610,936.51	6,610,936.51
Rate for 2024-2025 **	2.44*	14.79*	14.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 68030
Form R0418**

Fairview Area School District
1879 E MILLER RD
FAIRVIEW, MI 48621

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	212,941.52	490,448.62	490,448.62
2020-2021 Fixed Carry Forward	-763.02	0.00	43,361.67
Total Indirect Costs	213,704.54	490,448.62	447,086.95
2020-2021 Direct Costs	3,311,568.57	3,034,061.47	3,034,061.47
2022-2023 Rate	6.45*	16.16*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,706,802.91	3,354,600.92	3,354,600.92
Indirect costs based on rate ** multiplied by actual direct costs	239,088.79	503,190.14	494,468.18
2022-2023 Actual Indirect Costs	210,679.06	562,881.05	562,881.05
2020-2021 Fixed Carry Forward	-763.02	0.00	43,361.67
Total Indirect Costs	211,442.08	562,881.05	519,519.38
Over/(Under) Recovery	27,646.71	0.00	-25,051.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,679.06	562,881.05	562,881.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,646.71	0.00	-25,051.20
Total Projected Indirect 2024-2025 (Numerator)	183,032.35	562,881.05	587,932.25
Direct Costs	3,706,802.91	3,354,600.92	3,354,600.92
Rate for 2024-2025 **	4.94*	16.78*	17.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 69020
Form R0418**

Gaylord Community Schools
615 S ELM AVE
GAYLORD, MI 49735

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	924,824.34	3,236,772.81	3,236,772.81
2020-2021 Fixed Carry Forward	-162,277.59	799,068.28	801,764.53
Total Indirect Costs	1,087,101.93	2,437,704.53	2,435,008.28
2020-2021 Direct Costs	31,535,996.89	29,224,048.42	29,224,048.42
2022-2023 Rate	3.45*	8.34*	8.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,271,096.00	33,889,464.20	33,889,464.20
Indirect costs based on rate ** multiplied by actual direct costs	1,285,852.81	2,826,381.31	2,822,992.37
2022-2023 Actual Indirect Costs	1,055,465.69	4,437,097.49	4,437,097.49
2020-2021 Fixed Carry Forward	-162,277.59	799,068.28	801,764.53
Total Indirect Costs	1,217,743.28	3,638,029.21	3,635,332.96
Over/(Under) Recovery	68,109.53	-811,647.90	-812,340.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,055,465.69	4,437,097.49	4,437,097.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	68,109.53	-811,647.90	-812,340.59
Total Projected Indirect 2024-2025 (Numerator)	987,356.16	5,248,745.39	5,249,438.08
Direct Costs	37,271,096.00	33,889,464.20	33,889,464.20
Rate for 2024-2025 **	2.65*	15.49*	15.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 69030
Form R0418**

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	267,757.91	938,531.85	938,531.85
2020-2021 Fixed Carry Forward	-32,229.97	-5,058.00	-5,527.83
Total Indirect Costs	299,987.88	943,589.85	944,059.68
2020-2021 Direct Costs	8,023,068.77	7,352,294.83	7,352,294.83
2022-2023 Rate	3.74*	12.83*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,189,632.00	8,556,169.85	8,556,169.85
Indirect costs based on rate ** multiplied by actual direct costs	343,692.24	1,097,756.59	1,098,612.21
2022-2023 Actual Indirect Costs	286,111.13	919,573.28	919,573.28
2020-2021 Fixed Carry Forward	-32,229.97	-5,058.00	-5,527.83
Total Indirect Costs	318,341.10	924,631.28	925,101.11
Over/(Under) Recovery	25,351.14	173,125.31	173,511.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	286,111.13	919,573.28	919,573.28
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	25,351.14	173,125.31	173,511.10
Total Projected Indirect 2024-2025 (Numerator)	260,759.99	746,447.97	746,062.18
Direct Costs	9,189,632.00	8,556,169.85	8,556,169.85
Rate for 2024-2025 **	2.84*	8.72*	8.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 69040
Form R0418**

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	81,322.32	278,976.67	278,976.67
2020-2021 Fixed Carry Forward	-17,734.17	0.00	0.00
Total Indirect Costs	99,056.49	278,976.67	278,976.67
2020-2021 Direct Costs	1,264,344.53	1,066,690.18	1,066,690.18
2022-2023 Rate	7.83*	26.15*	26.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,678,282.81	1,457,971.98	1,457,971.98
Indirect costs based on rate ** multiplied by actual direct costs	131,409.54	218,695.80	364,493.00
2022-2023 Actual Indirect Costs	97,666.75	317,977.58	317,977.58
2020-2021 Fixed Carry Forward	-17,734.17	0.00	0.00
Total Indirect Costs	115,400.92	317,977.58	317,977.58
Over/(Under) Recovery	16,008.62	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	97,666.75	317,977.58	317,977.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,008.62	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	81,658.13	317,977.58	317,977.58
Direct Costs	1,678,282.81	1,457,971.98	1,457,971.98
Rate for 2024-2025 **	4.87*	21.81*	21.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70000
Form R0418**

Ottawa Area ISD
13565 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,082,587.56	12,290,715.95	12,290,715.95
2020-2021 Fixed Carry Forward	0.00	0.00	-62,327.36
Total Indirect Costs	9,082,587.56	12,290,715.95	12,353,043.31
2020-2021 Direct Costs	58,780,081.42	55,571,953.03	55,571,953.03
2022-2023 Rate	15.45*	22.12*	22.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	66,972,543.48	63,224,600.47	63,224,600.47
Indirect costs based on rate ** multiplied by actual direct costs	10,045,881.52	9,483,690.07	14,054,828.68
2022-2023 Actual Indirect Costs	11,103,283.82	14,851,226.83	14,851,226.83
2020-2021 Fixed Carry Forward	0.00	0.00	-62,327.36
Total Indirect Costs	11,103,283.82	14,851,226.83	14,913,554.19
Over/(Under) Recovery	0.00	0.00	-858,725.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	11,103,283.82	14,851,226.83	14,851,226.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-858,725.51
Total Projected Indirect 2024-2025 (Numerator)	11,103,283.82	14,851,226.83	15,709,952.34
Direct Costs	66,972,543.48	63,224,600.47	63,224,600.47
Rate for 2024-2025 **	16.58*	23.49*	24.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70010
Form R0418**

Grand Haven Area Public Schools
1415 S BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,773,185.09	7,347,465.37	7,347,465.37
2020-2021 Fixed Carry Forward	290,785.09	702,425.65	702,399.90
Total Indirect Costs	1,482,400.00	6,645,039.72	6,645,065.47
2020-2021 Direct Costs	72,300,741.84	66,545,438.48	66,545,438.48
2022-2023 Rate	2.05*	9.99*	9.99**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	82,726,902.33	76,033,680.23	76,033,680.23
Indirect costs based on rate ** multiplied by actual direct costs	1,695,901.50	7,595,764.65	7,595,764.65
2022-2023 Actual Indirect Costs	2,333,654.78	9,026,876.88	9,026,876.88
2020-2021 Fixed Carry Forward	290,785.09	702,425.65	702,399.90
Total Indirect Costs	2,042,869.69	8,324,451.23	8,324,476.98
Over/(Under) Recovery	-346,968.19	-728,686.58	-728,712.33

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,333,654.78	9,026,876.88	9,026,876.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-346,968.19	-728,686.58	-728,712.33
Total Projected Indirect 2024-2025 (Numerator)	2,680,622.97	9,755,563.46	9,755,589.21
Direct Costs	82,726,902.33	76,033,680.23	76,033,680.23
Rate for 2024-2025 **	3.24*	12.83*	12.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70020
Form R0418**

Holland City School District
320 W 24TH ST
HOLLAND, MI 49423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,139,531.03	4,779,032.84	4,779,032.84
2020-2021 Fixed Carry Forward	23,248.62	-106,813.28	-108,733.50
Total Indirect Costs	1,116,282.41	4,885,846.12	4,887,766.34
2020-2021 Direct Costs	41,511,240.16	38,053,947.46	38,053,947.46
2022-2023 Rate	2.69*	12.84*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	50,780,904.13	46,742,230.88	46,742,230.88
Indirect costs based on rate ** multiplied by actual direct costs	1,366,006.32	6,001,702.44	6,001,702.44
2022-2023 Actual Indirect Costs	1,348,860.25	5,387,533.50	5,387,533.50
2020-2021 Fixed Carry Forward	23,248.62	-106,813.28	-108,733.50
Total Indirect Costs	1,325,611.63	5,494,346.78	5,496,267.00
Over/(Under) Recovery	40,394.69	507,355.66	505,435.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,348,860.25	5,387,533.50	5,387,533.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	40,394.69	507,355.66	505,435.44
Total Projected Indirect 2024-2025 (Numerator)	1,308,465.56	4,880,177.84	4,882,098.06
Direct Costs	50,780,904.13	46,742,230.88	46,742,230.88
Rate for 2024-2025 **	2.58*	10.44*	10.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70040
Form R0418**

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	718,127.43	3,624,367.97	3,624,367.97
2020-2021 Fixed Carry Forward	46,916.87	-288,957.69	-287,733.86
Total Indirect Costs	671,210.56	3,913,325.66	3,912,101.83
2020-2021 Direct Costs	29,623,136.82	26,736,000.28	26,736,000.28
2022-2023 Rate	2.27*	14.64*	14.63**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,946,301.18	32,230,623.94	32,230,623.94
Indirect costs based on rate ** multiplied by actual direct costs	815,981.04	4,718,563.34	4,715,340.28
2022-2023 Actual Indirect Costs	783,483.54	4,499,160.78	4,499,160.78
2020-2021 Fixed Carry Forward	46,916.87	-288,957.69	-287,733.86
Total Indirect Costs	736,566.67	4,788,118.47	4,786,894.64
Over/(Under) Recovery	79,414.37	-69,555.13	-71,554.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	783,483.54	4,499,160.78	4,499,160.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	79,414.37	-69,555.13	-71,554.36
Total Projected Indirect 2024-2025 (Numerator)	704,069.17	4,568,715.91	4,570,715.14
Direct Costs	35,946,301.18	32,230,623.94	32,230,623.94
Rate for 2024-2025 **	1.96*	14.18*	14.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70070
Form R0418**

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,258,525.99	7,705,265.08	7,705,265.08
2020-2021 Fixed Carry Forward	12,834.28	336,011.06	337,228.08
Total Indirect Costs	1,245,691.71	7,369,254.02	7,368,037.00
2020-2021 Direct Costs	77,055,517.57	70,347,010.78	70,347,010.78
2022-2023 Rate	1.62*	10.48*	10.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	88,051,583.25	80,823,905.29	80,823,905.29
Indirect costs based on rate ** multiplied by actual direct costs	1,426,435.65	8,470,345.27	8,462,262.88
2022-2023 Actual Indirect Costs	1,703,670.56	8,931,348.52	8,931,348.52
2020-2021 Fixed Carry Forward	12,834.28	336,011.06	337,228.08
Total Indirect Costs	1,690,836.28	8,595,337.46	8,594,120.44
Over/(Under) Recovery	-264,400.63	-124,992.19	-131,857.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,703,670.56	8,931,348.52	8,931,348.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-264,400.63	-124,992.19	-131,857.56
Total Projected Indirect 2024-2025 (Numerator)	1,968,071.19	9,056,340.71	9,063,206.08
Direct Costs	88,051,583.25	80,823,905.29	80,823,905.29
Rate for 2024-2025 **	2.24*	11.21*	11.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70120
Form R0418**

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	927,762.86	3,337,370.88	3,337,370.88
2020-2021 Fixed Carry Forward	-261,628.63	175,185.72	176,709.78
Total Indirect Costs	1,189,391.49	3,162,185.16	3,160,661.10
2020-2021 Direct Costs	27,513,364.69	25,164,183.00	25,164,183.00
2022-2023 Rate	4.32*	12.57*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	34,613,031.18	31,902,095.03	31,902,095.03
Indirect costs based on rate ** multiplied by actual direct costs	1,495,282.95	4,010,093.35	4,006,903.14
2022-2023 Actual Indirect Costs	919,082.14	3,630,018.29	3,630,018.29
2020-2021 Fixed Carry Forward	-261,628.63	175,185.72	176,709.78
Total Indirect Costs	1,180,710.77	3,454,832.57	3,453,308.51
Over/(Under) Recovery	314,572.18	555,260.78	553,594.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	919,082.14	3,630,018.29	3,630,018.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	314,572.18	555,260.78	553,594.63
Total Projected Indirect 2024-2025 (Numerator)	604,509.96	3,074,757.51	3,076,423.66
Direct Costs	34,613,031.18	31,902,095.03	31,902,095.03
Rate for 2024-2025 **	1.75*	9.64*	9.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70175
Form R0418**

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,323,573.99	5,235,520.98	5,235,520.98
2020-2021 Fixed Carry Forward	227,818.95	811,326.32	811,326.32
Total Indirect Costs	1,095,755.04	4,424,194.66	4,424,194.66
2020-2021 Direct Costs	63,326,546.79	59,187,573.80	59,187,573.80
2022-2023 Rate	1.73*	7.47*	7.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	74,049,313.87	68,669,588.07	68,669,588.07
Indirect costs based on rate ** multiplied by actual direct costs	1,281,053.13	5,129,618.23	5,129,618.23
2022-2023 Actual Indirect Costs	2,180,491.67	7,560,217.47	7,560,217.47
2020-2021 Fixed Carry Forward	227,818.95	811,326.32	811,326.32
Total Indirect Costs	1,952,672.72	6,748,891.15	6,748,891.15
Over/(Under) Recovery	-671,619.59	-1,619,272.92	-1,619,272.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,180,491.67	7,560,217.47	7,560,217.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-671,619.59	-1,619,272.92	-1,619,272.92
Total Projected Indirect 2024-2025 (Numerator)	2,852,111.26	9,179,490.39	9,179,490.39
Direct Costs	74,049,313.87	68,669,588.07	68,669,588.07
Rate for 2024-2025 **	3.85*	13.37*	13.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70190
Form R0418**

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,288,484.96	9,078,784.40	9,078,784.40
2020-2021 Fixed Carry Forward	-225,331.02	-662,016.20	-660,239.69
Total Indirect Costs	2,513,815.98	9,740,800.60	9,739,024.09
2020-2021 Direct Costs	79,440,829.83	72,411,072.39	72,411,072.39
2022-2023 Rate	3.16*	13.45*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	91,362,187.39	83,563,931.94	83,563,931.94
Indirect costs based on rate ** multiplied by actual direct costs	2,887,045.12	11,239,348.85	11,239,348.85
2022-2023 Actual Indirect Costs	2,791,320.36	10,589,575.81	10,589,575.81
2020-2021 Fixed Carry Forward	-225,331.02	-662,016.20	-660,239.69
Total Indirect Costs	3,016,651.38	11,251,592.01	11,249,815.50
Over/(Under) Recovery	-129,606.26	-12,243.16	-10,466.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,791,320.36	10,589,575.81	10,589,575.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-129,606.26	-12,243.16	-10,466.65
Total Projected Indirect 2024-2025 (Numerator)	2,920,926.62	10,601,818.97	10,600,042.46
Direct Costs	91,362,187.39	83,563,931.94	83,563,931.94
Rate for 2024-2025 **	3.20*	12.69*	12.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70300
Form R0418**

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	695,954.48	3,021,673.02	3,021,673.02
2020-2021 Fixed Carry Forward	-14,576.69	-55,388.52	-55,254.31
Total Indirect Costs	710,531.17	3,077,061.54	3,076,927.33
2020-2021 Direct Costs	27,251,585.35	25,543,338.31	25,543,338.31
2022-2023 Rate	2.61*	12.05*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	35,302,527.17	32,574,236.94	32,574,236.94
Indirect costs based on rate ** multiplied by actual direct costs	921,395.96	3,925,195.55	3,925,195.55
2022-2023 Actual Indirect Costs	820,508.48	3,548,798.71	3,548,798.71
2020-2021 Fixed Carry Forward	-14,576.69	-55,388.52	-55,254.31
Total Indirect Costs	835,085.17	3,604,187.23	3,604,053.02
Over/(Under) Recovery	86,310.79	321,008.32	321,142.53

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	820,508.48	3,548,798.71	3,548,798.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	86,310.79	321,008.32	321,142.53
Total Projected Indirect 2024-2025 (Numerator)	734,197.69	3,227,790.39	3,227,656.18
Direct Costs	35,302,527.17	32,574,236.94	32,574,236.94
Rate for 2024-2025 **	2.08*	9.91*	9.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70350
Form R0418**

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,784,250.23	7,753,653.81	7,753,653.81
2020-2021 Fixed Carry Forward	-35,221.66	182,063.74	178,906.45
Total Indirect Costs	1,819,471.89	7,571,590.07	7,574,747.36
2020-2021 Direct Costs	75,826,741.10	69,646,671.52	69,646,671.52
2022-2023 Rate	2.40*	10.87*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	92,246,477.95	85,197,754.88	85,197,754.88
Indirect costs based on rate ** multiplied by actual direct costs	2,213,915.47	9,260,995.96	9,269,515.73
2022-2023 Actual Indirect Costs	2,111,754.44	9,160,477.51	9,160,477.51
2020-2021 Fixed Carry Forward	-35,221.66	182,063.74	178,906.45
Total Indirect Costs	2,146,976.10	8,978,413.77	8,981,571.06
Over/(Under) Recovery	66,939.37	282,582.19	287,944.67

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,111,754.44	9,160,477.51	9,160,477.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	66,939.37	282,582.19	287,944.67
Total Projected Indirect 2024-2025 (Numerator)	2,044,815.07	8,877,895.32	8,872,532.84
Direct Costs	92,246,477.95	85,197,754.88	85,197,754.88
Rate for 2024-2025 **	2.22*	10.42*	10.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70901
Form R0418**

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	48,160.00	185,927.00	185,927.00
2020-2021 Fixed Carry Forward	3,406.44	55,129.51	50,760.31
Total Indirect Costs	44,753.56	130,797.49	135,166.69
2020-2021 Direct Costs	1,899,876.00	1,762,109.00	1,762,109.00
2022-2023 Rate	2.36*	7.42*	7.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,117,807.00	1,961,375.00	1,961,375.00
Indirect costs based on rate ** multiplied by actual direct costs	49,980.25	145,534.03	150,437.46
2022-2023 Actual Indirect Costs	52,174.00	208,606.00	208,606.00
2020-2021 Fixed Carry Forward	3,406.44	55,129.51	50,760.31
Total Indirect Costs	48,767.56	153,476.49	157,845.69
Over/(Under) Recovery	1,212.69	-7,942.46	-7,408.23

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	52,174.00	208,606.00	208,606.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,212.69	-7,942.46	-7,408.23
Total Projected Indirect 2024-2025 (Numerator)	50,961.31	216,548.46	216,014.23
Direct Costs	2,117,807.00	1,961,375.00	1,961,375.00
Rate for 2024-2025 **	2.41*	11.04*	11.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70902
Form R0418**

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60,546.00	340,283.00	340,283.00
2020-2021 Fixed Carry Forward	-1,325.65	-66,787.00	-66,787.00
Total Indirect Costs	61,871.65	407,070.00	407,070.00
2020-2021 Direct Costs	3,852,032.00	3,572,295.00	3,572,295.00
2022-2023 Rate	1.61*	11.40*	11.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,904,626.00	4,589,879.00	4,589,879.00
Indirect costs based on rate ** multiplied by actual direct costs	78,964.48	523,246.21	523,246.21
2022-2023 Actual Indirect Costs	151,810.00	466,557.00	466,557.00
2020-2021 Fixed Carry Forward	-1,325.65	-66,787.00	-66,787.00
Total Indirect Costs	153,135.65	533,344.00	533,344.00
Over/(Under) Recovery	-74,171.17	-10,097.79	-10,097.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	151,810.00	466,557.00	466,557.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-74,171.17	-10,097.79	-10,097.79
Total Projected Indirect 2024-2025 (Numerator)	225,981.17	476,654.79	476,654.79
Direct Costs	4,904,626.00	4,589,879.00	4,589,879.00
Rate for 2024-2025 **	4.61*	10.38*	10.38**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70904
Form R0418**

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	354,742.57	966,830.30	966,830.30
2020-2021 Fixed Carry Forward	-22,054.22	107,985.17	108,126.65
Total Indirect Costs	376,796.79	858,845.13	858,703.65
2020-2021 Direct Costs	8,628,907.56	8,016,819.83	8,016,819.83
2022-2023 Rate	4.37*	10.71*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,289,198.61	9,512,887.65	9,512,887.65
Indirect costs based on rate ** multiplied by actual direct costs	449,637.98	1,018,830.27	1,018,830.27
2022-2023 Actual Indirect Costs	445,810.64	1,222,121.60	1,222,121.60
2020-2021 Fixed Carry Forward	-22,054.22	107,985.17	108,126.65
Total Indirect Costs	467,864.86	1,114,136.43	1,113,994.95
Over/(Under) Recovery	-18,226.88	-95,306.16	-95,164.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	445,810.64	1,222,121.60	1,222,121.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,226.88	-95,306.16	-95,164.68
Total Projected Indirect 2024-2025 (Numerator)	464,037.52	1,317,427.76	1,317,286.28
Direct Costs	10,289,198.61	9,512,887.65	9,512,887.65
Rate for 2024-2025 **	4.51*	13.85*	13.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70905
Form R0418**

Vanderbilt Charter Academy
301 W 16TH ST
HOLLAND, MI 49423

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	188,272.00	1,029,182.00	1,029,182.00
2020-2021 Fixed Carry Forward	12,932.26	0.00	0.00
Total Indirect Costs	175,339.74	1,029,182.00	1,029,182.00
2020-2021 Direct Costs	5,092,234.00	4,251,324.00	4,251,324.00
2022-2023 Rate	3.44*	24.21*	24.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,089,850.00	5,124,610.00	5,124,610.00
Indirect costs based on rate ** multiplied by actual direct costs	209,490.84	768,691.50	1,240,668.08
2022-2023 Actual Indirect Costs	341,318.00	1,306,558.00	1,306,558.00
2020-2021 Fixed Carry Forward	12,932.26	0.00	0.00
Total Indirect Costs	328,385.74	1,306,558.00	1,306,558.00
Over/(Under) Recovery	-118,894.90	0.00	-65,889.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	341,318.00	1,306,558.00	1,306,558.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-118,894.90	0.00	-65,889.92
Total Projected Indirect 2024-2025 (Numerator)	460,212.90	1,306,558.00	1,372,447.92
Direct Costs	6,089,850.00	5,124,610.00	5,124,610.00
Rate for 2024-2025 **	7.56*	25.50*	26.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70906
Form R0418**

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	527,406.00	1,650,882.00	1,650,882.00
2020-2021 Fixed Carry Forward	-21,685.84	0.00	0.00
Total Indirect Costs	549,091.84	1,650,882.00	1,650,882.00
2020-2021 Direct Costs	7,086,102.00	5,962,626.00	5,962,626.00
2022-2023 Rate	7.75*	27.69*	27.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,079,661.00	5,876,604.00	5,876,604.00
Indirect costs based on rate ** multiplied by actual direct costs	548,673.73	881,490.60	1,469,151.00
2022-2023 Actual Indirect Costs	317,955.00	1,521,012.00	1,521,012.00
2020-2021 Fixed Carry Forward	-21,685.84	0.00	0.00
Total Indirect Costs	339,640.84	1,521,012.00	1,521,012.00
Over/(Under) Recovery	209,032.89	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	317,955.00	1,521,012.00	1,521,012.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	209,032.89	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	108,922.11	1,521,012.00	1,521,012.00
Direct Costs	7,079,661.00	5,876,604.00	5,876,604.00
Rate for 2024-2025 **	1.54*	25.88*	25.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70908
Form R0418**

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	45,107.46	574,960.99	574,960.99
2020-2021 Fixed Carry Forward	17,805.28	0.00	37,150.22
Total Indirect Costs	27,302.18	574,960.99	537,810.77
2020-2021 Direct Costs	3,180,833.23	2,650,979.70	2,650,979.70
2022-2023 Rate	0.86*	21.69*	20.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,838,059.46	2,596,016.42	2,596,016.42
Indirect costs based on rate ** multiplied by actual direct costs	24,407.31	389,402.46	526,731.73
2022-2023 Actual Indirect Costs	90,112.64	332,155.68	332,155.68
2020-2021 Fixed Carry Forward	17,805.28	0.00	37,150.22
Total Indirect Costs	72,307.36	332,155.68	295,005.46
Over/(Under) Recovery	-47,900.05	0.00	231,726.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	90,112.64	332,155.68	332,155.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-47,900.05	0.00	231,726.27
Total Projected Indirect 2024-2025 (Numerator)	138,012.69	332,155.68	100,429.41
Direct Costs	2,838,059.46	2,596,016.42	2,596,016.42
Rate for 2024-2025 **	4.86*	12.79*	3.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 70909
Form R0418**

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	207,729.24	382,078.65	382,078.65
2020-2021 Fixed Carry Forward	5,125.03	0.00	97,924.81
Total Indirect Costs	202,604.21	382,078.65	284,153.84
2020-2021 Direct Costs	2,687,124.01	2,512,774.60	2,512,774.60
2022-2023 Rate	7.54*	15.21*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,943,229.61	2,807,978.69	2,807,978.69
Indirect costs based on rate ** multiplied by actual direct costs	221,919.51	421,196.80	317,582.39
2022-2023 Actual Indirect Costs	175,662.71	310,913.63	310,913.63
2020-2021 Fixed Carry Forward	5,125.03	0.00	97,924.81
Total Indirect Costs	170,537.68	310,913.63	212,988.82
Over/(Under) Recovery	51,381.83	0.00	104,593.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	175,662.71	310,913.63	310,913.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	51,381.83	0.00	104,593.57
Total Projected Indirect 2024-2025 (Numerator)	124,280.88	310,913.63	206,320.06
Direct Costs	2,943,229.61	2,807,978.69	2,807,978.69
Rate for 2024-2025 **	4.22*	11.07*	7.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71050
Form R0418**

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	228,728.75	729,844.01	729,844.01
2020-2021 Fixed Carry Forward	-8,953.04	53,033.45	52,446.21
Total Indirect Costs	237,681.79	676,810.56	677,397.80
2020-2021 Direct Costs	6,249,114.25	5,747,998.99	5,747,998.99
2022-2023 Rate	3.80*	11.77*	11.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,013,993.85	7,465,030.32	7,465,030.32
Indirect costs based on rate ** multiplied by actual direct costs	304,531.77	878,634.07	879,380.57
2022-2023 Actual Indirect Costs	282,477.30	831,440.83	831,440.83
2020-2021 Fixed Carry Forward	-8,953.04	53,033.45	52,446.21
Total Indirect Costs	291,430.34	778,407.38	778,994.62
Over/(Under) Recovery	13,101.43	100,226.69	100,385.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	282,477.30	831,440.83	831,440.83
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,101.43	100,226.69	100,385.95
Total Projected Indirect 2024-2025 (Numerator)	269,375.87	731,214.14	731,054.88
Direct Costs	8,013,993.85	7,465,030.32	7,465,030.32
Rate for 2024-2025 **	3.36*	9.80*	9.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71060
Form R0418**

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	83,109.70	251,808.43	251,808.43
2020-2021 Fixed Carry Forward	5,946.11	34,262.24	34,380.33
Total Indirect Costs	77,163.59	217,546.19	217,428.10
2020-2021 Direct Costs	2,258,854.67	2,090,155.94	2,090,155.94
2022-2023 Rate	3.42*	10.41*	10.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,760,038.29	2,465,771.70	2,465,771.70
Indirect costs based on rate ** multiplied by actual direct costs	94,393.31	256,686.83	256,440.26
2022-2023 Actual Indirect Costs	79,170.09	373,436.68	373,436.68
2020-2021 Fixed Carry Forward	5,946.11	34,262.24	34,380.33
Total Indirect Costs	73,223.98	339,174.44	339,056.35
Over/(Under) Recovery	21,169.33	-82,487.61	-82,616.09

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	79,170.09	373,436.68	373,436.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	21,169.33	-82,487.61	-82,616.09
Total Projected Indirect 2024-2025 (Numerator)	58,000.76	455,924.29	456,052.77
Direct Costs	2,760,038.29	2,465,771.70	2,465,771.70
Rate for 2024-2025 **	2.10*	18.49*	18.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71080
Form R0418**

Rogers City Area Schools
1033 W HURON AVE STE B
ROGERS CITY, MI 49779

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	189,296.24	992,879.59	992,879.59
2020-2021 Fixed Carry Forward	-1,394.53	-298,227.22	-300,307.72
Total Indirect Costs	190,690.77	1,291,106.81	1,293,187.31
2020-2021 Direct Costs	6,022,609.42	5,219,026.07	5,219,026.07
2022-2023 Rate	3.17*	24.74*	24.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,071,082.90	5,437,218.60	5,437,218.60
Indirect costs based on rate ** multiplied by actual direct costs	192,453.33	815,582.79	1,347,342.77
2022-2023 Actual Indirect Costs	215,561.30	849,425.60	849,425.60
2020-2021 Fixed Carry Forward	-1,394.53	-298,227.22	-300,307.72
Total Indirect Costs	216,955.83	1,147,652.82	1,149,733.32
Over/(Under) Recovery	-24,502.50	0.00	197,609.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	215,561.30	849,425.60	849,425.60
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-24,502.50	0.00	197,609.45
Total Projected Indirect 2024-2025 (Numerator)	240,063.80	849,425.60	651,816.15
Direct Costs	6,071,082.90	5,437,218.60	5,437,218.60
Rate for 2024-2025 **	3.95*	15.62*	11.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 71902
Form R0418**

Presque Isle Academy
P.O. Box 731
ONAWAY, MI 49765

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,890.89	41,291.04	41,291.04
2020-2021 Fixed Carry Forward	591.71	-12,571.93	-12,571.93
Total Indirect Costs	9,299.18	53,862.97	53,862.97
2020-2021 Direct Costs	273,697.11	242,296.96	242,296.96
2022-2023 Rate	3.40*	22.23*	22.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	370,035.76	343,766.87	343,766.87
Indirect costs based on rate ** multiplied by actual direct costs	12,581.22	51,565.03	76,419.38
2022-2023 Actual Indirect Costs	12,949.45	39,218.34	39,218.34
2020-2021 Fixed Carry Forward	591.71	-12,571.93	-12,571.93
Total Indirect Costs	12,357.74	51,790.27	51,790.27
Over/(Under) Recovery	223.48	0.00	24,629.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	12,949.45	39,218.34	39,218.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	223.48	0.00	24,629.11
Total Projected Indirect 2024-2025 (Numerator)	12,725.97	39,218.34	14,589.23
Direct Costs	370,035.76	343,766.87	343,766.87
Rate for 2024-2025 **	3.44*	11.41*	4.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72000
Form R0418**

C.O.O.R. ISD
11051 N CUT RD
ROSCOMMON, MI 48653

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	224,019.09	440,976.60	440,976.60
2020-2021 Fixed Carry Forward	-197,310.03	0.00	0.00
Total Indirect Costs	421,329.12	440,976.60	440,976.60
2020-2021 Direct Costs	9,892,245.16	9,675,287.65	9,675,287.65
2022-2023 Rate	4.26*	4.56*	4.56**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,085,949.43	10,676,787.68	10,676,787.68
Indirect costs based on rate ** multiplied by actual direct costs	472,261.45	486,861.52	486,861.52
2022-2023 Actual Indirect Costs	469,055.21	878,216.96	878,216.96
2020-2021 Fixed Carry Forward	-197,310.03	0.00	0.00
Total Indirect Costs	666,365.24	878,216.96	878,216.96
Over/(Under) Recovery	-194,103.79	-391,355.44	-391,355.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	469,055.21	878,216.96	878,216.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-194,103.79	-391,355.44	-391,355.44
Total Projected Indirect 2024-2025 (Numerator)	663,159.00	1,269,572.40	1,269,572.40
Direct Costs	11,085,949.43	10,676,787.68	10,676,787.68
Rate for 2024-2025 **	5.98*	11.89*	11.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72010
Form R0418**

Roscommon Area Public Schools
299 W. Sunset
Roscommon, MI 48653

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	407,820.02	1,449,805.39	1,449,805.39
2020-2021 Fixed Carry Forward	-60,039.60	10,175.34	4,066.94
Total Indirect Costs	467,859.62	1,439,630.05	1,445,738.45
2020-2021 Direct Costs	10,814,279.42	9,772,294.05	9,772,294.05
2022-2023 Rate	4.33*	14.73*	14.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,042,847.37	11,401,283.54	11,401,283.54
Indirect costs based on rate ** multiplied by actual direct costs	564,755.29	1,679,409.07	1,686,249.84
2022-2023 Actual Indirect Costs	474,675.22	2,116,239.05	2,116,239.05
2020-2021 Fixed Carry Forward	-60,039.60	10,175.34	4,066.94
Total Indirect Costs	534,714.82	2,106,063.71	2,112,172.11
Over/(Under) Recovery	30,040.47	-426,654.64	-425,922.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	474,675.22	2,116,239.05	2,116,239.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	30,040.47	-426,654.64	-425,922.27
Total Projected Indirect 2024-2025 (Numerator)	444,634.75	2,542,893.69	2,542,161.32
Direct Costs	13,042,847.37	11,401,283.54	11,401,283.54
Rate for 2024-2025 **	3.41*	22.30*	22.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72020
Form R0418**

Houghton Lake Community Schools
4433 W HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	585,238.89	1,587,274.21	1,587,274.21
2020-2021 Fixed Carry Forward	1,602.60	2,752.99	2,638.94
Total Indirect Costs	583,636.29	1,584,521.22	1,584,635.27
2020-2021 Direct Costs	13,322,688.65	12,320,653.33	12,320,653.33
2022-2023 Rate	4.38*	12.86*	12.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,688,390.49	13,757,099.76	13,757,099.76
Indirect costs based on rate ** multiplied by actual direct costs	643,351.50	1,769,163.03	1,769,163.03
2022-2023 Actual Indirect Costs	585,515.08	1,516,805.81	1,516,805.81
2020-2021 Fixed Carry Forward	1,602.60	2,752.99	2,638.94
Total Indirect Costs	583,912.48	1,514,052.82	1,514,166.87
Over/(Under) Recovery	59,439.02	255,110.21	254,996.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	585,515.08	1,516,805.81	1,516,805.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	59,439.02	255,110.21	254,996.16
Total Projected Indirect 2024-2025 (Numerator)	526,076.06	1,261,695.60	1,261,809.65
Direct Costs	14,688,390.49	13,757,099.76	13,757,099.76
Rate for 2024-2025 **	3.58*	9.17*	9.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 72901
Form R0418**

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	119,658.07	707,627.45	707,627.45
2020-2021 Fixed Carry Forward	-17,818.97	90,587.17	83,473.75
Total Indirect Costs	137,477.04	617,040.28	624,153.70
2020-2021 Direct Costs	6,245,053.88	5,657,084.50	5,657,084.50
2022-2023 Rate	2.20*	10.91*	11.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,084,833.75	9,215,893.14	9,215,893.14
Indirect costs based on rate ** multiplied by actual direct costs	221,866.34	1,005,453.94	1,016,513.01
2022-2023 Actual Indirect Costs	38,714.67	907,655.28	907,655.28
2020-2021 Fixed Carry Forward	-17,818.97	90,587.17	83,473.75
Total Indirect Costs	56,533.64	817,068.11	824,181.53
Over/(Under) Recovery	165,332.70	188,385.83	192,331.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	38,714.67	907,655.28	907,655.28
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	165,332.70	188,385.83	192,331.48
Total Projected Indirect 2024-2025 (Numerator)	-126,618.03	719,269.45	715,323.80
Direct Costs	10,084,833.75	9,215,893.14	9,215,893.14
Rate for 2024-2025 **	0.00*	7.80*	7.76**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73000
Form R0418**

Saginaw ISD
3933 BARNARD RD
Saginaw, MI 48603

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,252,978.59	6,652,725.15	6,652,725.15
2020-2021 Fixed Carry Forward	-246,129.34	-986,289.32	-986,289.32
Total Indirect Costs	4,499,107.93	7,639,014.47	7,639,014.47
2020-2021 Direct Costs	58,930,718.48	56,530,971.92	56,530,971.92
2022-2023 Rate	7.63*	13.51*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	68,618,484.60	65,297,172.19	65,297,172.19
Indirect costs based on rate ** multiplied by actual direct costs	5,235,590.37	8,821,647.96	8,821,647.96
2022-2023 Actual Indirect Costs	4,592,433.82	7,913,746.23	7,913,746.23
2020-2021 Fixed Carry Forward	-246,129.34	-986,289.32	-986,289.32
Total Indirect Costs	4,838,563.16	8,900,035.55	8,900,035.55
Over/(Under) Recovery	397,027.21	-78,387.59	-78,387.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,592,433.82	7,913,746.23	7,913,746.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	397,027.21	-78,387.59	-78,387.59
Total Projected Indirect 2024-2025 (Numerator)	4,195,406.61	7,992,133.82	7,992,133.82
Direct Costs	68,618,484.60	65,297,172.19	65,297,172.19
Rate for 2024-2025 **	6.11*	12.24*	12.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73010
Form R0418**

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,786,365.64	9,994,048.57	9,994,048.57
2020-2021 Fixed Carry Forward	-181,002.82	0.00	639,986.21
Total Indirect Costs	2,967,368.46	9,994,048.57	9,354,062.36
2020-2021 Direct Costs	71,218,581.71	63,824,757.85	63,824,757.85
2022-2023 Rate	4.17*	15.66*	14.66**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	85,799,390.23	77,520,871.29	77,520,871.29
Indirect costs based on rate ** multiplied by actual direct costs	3,577,834.57	11,628,130.69	11,364,559.73
2022-2023 Actual Indirect Costs	3,387,366.77	11,665,885.71	11,665,885.71
2020-2021 Fixed Carry Forward	-181,002.82	0.00	639,986.21
Total Indirect Costs	3,568,369.59	11,665,885.71	11,025,899.50
Over/(Under) Recovery	9,464.98	0.00	338,660.23

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,387,366.77	11,665,885.71	11,665,885.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	9,464.98	0.00	338,660.23
Total Projected Indirect 2024-2025 (Numerator)	3,377,901.79	11,665,885.71	11,327,225.48
Direct Costs	85,799,390.23	77,520,871.29	77,520,871.29
Rate for 2024-2025 **	3.94*	15.05*	14.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73030
Form R0418**

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	771,908.74	2,331,678.56	2,331,678.56
2020-2021 Fixed Carry Forward	13,262.57	335,026.93	334,238.56
Total Indirect Costs	758,646.17	1,996,651.63	1,997,440.00
2020-2021 Direct Costs	23,988,603.71	22,428,833.89	22,428,833.89
2022-2023 Rate	3.16*	8.90*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,032,687.11	25,956,683.52	25,956,683.52
Indirect costs based on rate ** multiplied by actual direct costs	885,832.91	2,310,144.83	2,312,740.50
2022-2023 Actual Indirect Costs	795,622.75	2,871,626.34	2,871,626.34
2020-2021 Fixed Carry Forward	13,262.57	335,026.93	334,238.56
Total Indirect Costs	782,360.18	2,536,599.41	2,537,387.78
Over/(Under) Recovery	103,472.73	-226,454.58	-224,647.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	795,622.75	2,871,626.34	2,871,626.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	103,472.73	-226,454.58	-224,647.28
Total Projected Indirect 2024-2025 (Numerator)	692,150.02	3,098,080.92	3,096,273.62
Direct Costs	28,032,687.11	25,956,683.52	25,956,683.52
Rate for 2024-2025 **	2.47*	11.94*	11.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73040
Form R0418**

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,300,396.20	4,652,466.60	4,652,466.60
2020-2021 Fixed Carry Forward	150,704.03	440,310.18	440,310.18
Total Indirect Costs	1,149,692.17	4,212,156.42	4,212,156.42
2020-2021 Direct Costs	52,457,212.24	48,931,754.15	48,931,754.15
2022-2023 Rate	2.19*	8.61*	8.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	57,088,175.78	52,884,872.10	52,884,872.10
Indirect costs based on rate ** multiplied by actual direct costs	1,250,231.05	4,553,387.49	4,553,387.49
2022-2023 Actual Indirect Costs	1,721,982.57	5,925,286.25	5,925,286.25
2020-2021 Fixed Carry Forward	150,704.03	440,310.18	440,310.18
Total Indirect Costs	1,571,278.54	5,484,976.07	5,484,976.07
Over/(Under) Recovery	-321,047.49	-931,588.58	-931,588.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,721,982.57	5,925,286.25	5,925,286.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-321,047.49	-931,588.58	-931,588.58
Total Projected Indirect 2024-2025 (Numerator)	2,043,030.06	6,856,874.83	6,856,874.83
Direct Costs	57,088,175.78	52,884,872.10	52,884,872.10
Rate for 2024-2025 **	3.58*	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 2024-2025 Indirect Cost Rates
School District 73110
Form R0418**

Chesaning Union Schools
850 N 4TH ST
CHESANING, MI 48616

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	370,222.80	1,758,750.33	1,758,750.33
2020-2021 Fixed Carry Forward	-1,399.95	125,757.26	120,197.61
Total Indirect Costs	371,622.75	1,632,993.07	1,638,552.72
2020-2021 Direct Costs	15,064,199.43	13,675,671.90	13,675,671.90
2022-2023 Rate	2.47*	11.94*	11.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	17,429,963.50	15,756,626.37	15,756,626.37
Indirect costs based on rate ** multiplied by actual direct costs	430,520.10	1,881,341.19	1,887,643.84
2022-2023 Actual Indirect Costs	446,785.26	2,120,122.39	2,120,122.39
2020-2021 Fixed Carry Forward	-1,399.95	125,757.26	120,197.61
Total Indirect Costs	448,185.21	1,994,365.13	1,999,924.78
Over/(Under) Recovery	-17,665.11	-113,023.94	-112,280.94

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	446,785.26	2,120,122.39	2,120,122.39
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,665.11	-113,023.94	-112,280.94
Total Projected Indirect 2024-2025 (Numerator)	464,450.37	2,233,146.33	2,232,403.33
Direct Costs	17,429,963.50	15,756,626.37	15,756,626.37
Rate for 2024-2025 **	2.66*	14.17*	14.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73170
Form R0418**

Birch Run Area Schools
12450 CHURCH ST STE 2
BIRCH RUN, MI 48415

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	561,708.79	2,034,476.02	2,034,476.02
2020-2021 Fixed Carry Forward	-130,081.19	-122,981.09	-122,725.88
Total Indirect Costs	691,789.98	2,157,457.11	2,157,201.90
2020-2021 Direct Costs	19,192,372.46	17,719,605.23	17,719,605.23
2022-2023 Rate	3.60*	12.18*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,549,682.63	20,937,726.08	20,937,726.08
Indirect costs based on rate ** multiplied by actual direct costs	811,788.57	2,550,215.04	2,548,121.26
2022-2023 Actual Indirect Costs	411,376.61	2,023,333.16	2,023,333.16
2020-2021 Fixed Carry Forward	-130,081.19	-122,981.09	-122,725.88
Total Indirect Costs	541,457.80	2,146,314.25	2,146,059.04
Over/(Under) Recovery	270,330.77	403,900.79	402,062.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	411,376.61	2,023,333.16	2,023,333.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	270,330.77	403,900.79	402,062.22
Total Projected Indirect 2024-2025 (Numerator)	141,045.84	1,619,432.37	1,621,270.94
Direct Costs	22,549,682.63	20,937,726.08	20,937,726.08
Rate for 2024-2025 **	0.63*	7.73*	7.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73180
Form R0418**

Bridgeport-Spaulding Community School District
4691 BEARCAT BLVD
BRIDGEPORT, MI 48722

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,268,520.76	3,617,445.73	3,617,445.73
2020-2021 Fixed Carry Forward	-697,538.59	0.00	-1,042,002.93
Total Indirect Costs	1,966,059.35	3,617,445.73	4,659,448.66
2020-2021 Direct Costs	15,473,650.48	13,124,725.51	13,124,725.51
2022-2023 Rate	12.71*	27.56*	35.50**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,899,412.03	16,862,774.22	16,862,774.22
Indirect costs based on rate ** multiplied by actual direct costs	2,529,215.27	2,529,416.13	4,215,693.56
2022-2023 Actual Indirect Costs	782,006.08	3,818,643.89	3,818,643.89
2020-2021 Fixed Carry Forward	-697,538.59	0.00	-1,042,002.93
Total Indirect Costs	1,479,544.67	3,818,643.89	4,860,646.82
Over/(Under) Recovery	1,049,670.60	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	782,006.08	3,818,643.89	3,818,643.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,049,670.60	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-267,664.52	3,818,643.89	3,818,643.89
Direct Costs	19,899,412.03	16,862,774.22	16,862,774.22
Rate for 2024-2025 **	0.00*	22.65*	22.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73190
Form R0418**

Frankenmuth School District
525 E GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	634,191.11	2,058,385.50	2,058,385.50
2020-2021 Fixed Carry Forward	-42,187.70	0.00	-126,510.47
Total Indirect Costs	676,378.81	2,058,385.50	2,184,895.97
2020-2021 Direct Costs	13,849,789.19	12,425,594.80	12,425,594.80
2022-2023 Rate	4.88*	16.57*	17.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,683,730.38	14,481,923.38	14,481,923.38
Indirect costs based on rate ** multiplied by actual direct costs	814,166.04	2,172,288.51	2,545,922.13
2022-2023 Actual Indirect Costs	1,056,088.61	3,257,895.61	3,257,895.61
2020-2021 Fixed Carry Forward	-42,187.70	0.00	-126,510.47
Total Indirect Costs	1,098,276.31	3,257,895.61	3,384,406.08
Over/(Under) Recovery	-284,110.27	0.00	-838,483.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,056,088.61	3,257,895.61	3,257,895.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-284,110.27	0.00	-838,483.95
Total Projected Indirect 2024-2025 (Numerator)	1,340,198.88	3,257,895.61	4,096,379.56
Direct Costs	16,683,730.38	14,481,923.38	14,481,923.38
Rate for 2024-2025 **	8.03*	22.50*	28.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73200
Form R0418**

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	812,267.34	2,431,934.86	2,431,934.86
2020-2021 Fixed Carry Forward	20,900.29	168,529.87	167,866.25
Total Indirect Costs	791,367.05	2,263,404.99	2,264,068.61
2020-2021 Direct Costs	20,317,391.72	18,697,724.20	18,697,724.20
2022-2023 Rate	3.90*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,605,899.77	20,726,313.31	20,726,313.31
Indirect costs based on rate ** multiplied by actual direct costs	881,630.09	2,509,956.54	2,509,956.54
2022-2023 Actual Indirect Costs	697,846.92	2,577,433.38	2,577,433.38
2020-2021 Fixed Carry Forward	20,900.29	168,529.87	167,866.25
Total Indirect Costs	676,946.63	2,408,903.51	2,409,567.13
Over/(Under) Recovery	204,683.46	101,053.03	100,389.41

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	697,846.92	2,577,433.38	2,577,433.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	204,683.46	101,053.03	100,389.41
Total Projected Indirect 2024-2025 (Numerator)	493,163.46	2,476,380.35	2,477,043.97
Direct Costs	22,605,899.77	20,726,313.31	20,726,313.31
Rate for 2024-2025 **	2.18*	11.95*	11.95**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73210
Form R0418**

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	495,361.91	1,671,648.79	1,671,648.79
2020-2021 Fixed Carry Forward	9,198.48	0.00	199,933.04
Total Indirect Costs	486,163.43	1,671,648.79	1,471,715.75
2020-2021 Direct Costs	12,406,677.52	11,230,390.64	11,230,390.64
2022-2023 Rate	3.92*	14.89*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,071,504.84	12,504,416.27	12,504,416.27
Indirect costs based on rate ** multiplied by actual direct costs	551,602.99	1,861,907.58	1,638,078.53
2022-2023 Actual Indirect Costs	608,549.28	2,175,637.85	2,175,637.85
2020-2021 Fixed Carry Forward	9,198.48	0.00	199,933.04
Total Indirect Costs	599,350.80	2,175,637.85	1,975,704.81
Over/(Under) Recovery	-47,747.81	-313,730.27	-337,626.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	608,549.28	2,175,637.85	2,175,637.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-47,747.81	-313,730.27	-337,626.28
Total Projected Indirect 2024-2025 (Numerator)	656,297.09	2,489,368.12	2,513,264.13
Direct Costs	14,071,504.84	12,504,416.27	12,504,416.27
Rate for 2024-2025 **	4.66*	19.91*	20.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73230
Form R0418**

Merrill Community Schools
555 W ALICE ST
MERRILL, MI 48637

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	164,692.38	793,540.03	793,540.03
2020-2021 Fixed Carry Forward	-2,579.96	-19,066.79	-20,945.43
Total Indirect Costs	167,272.34	812,606.82	814,485.46
2020-2021 Direct Costs	6,052,329.72	5,423,482.07	5,423,482.07
2022-2023 Rate	2.76*	14.98*	15.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,600,499.00	6,853,798.41	6,853,798.41
Indirect costs based on rate ** multiplied by actual direct costs	209,773.77	1,026,699.00	1,029,440.52
2022-2023 Actual Indirect Costs	163,580.70	910,281.29	910,281.29
2020-2021 Fixed Carry Forward	-2,579.96	-19,066.79	-20,945.43
Total Indirect Costs	166,160.66	929,348.08	931,226.72
Over/(Under) Recovery	43,613.11	97,350.92	98,213.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	163,580.70	910,281.29	910,281.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	43,613.11	97,350.92	98,213.80
Total Projected Indirect 2024-2025 (Numerator)	119,967.59	812,930.37	812,067.49
Direct Costs	7,600,499.00	6,853,798.41	6,853,798.41
Rate for 2024-2025 **	1.58*	11.86*	11.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73240
Form R0418**

St. Charles Community Schools
891 W WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	412,863.30	1,032,379.34	1,032,379.34
2020-2021 Fixed Carry Forward	-26,463.66	97,830.22	97,830.22
Total Indirect Costs	439,326.96	934,549.12	934,549.12
2020-2021 Direct Costs	9,047,159.86	8,427,643.82	8,427,643.82
2022-2023 Rate	4.86*	11.09*	11.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,159,473.86	8,319,823.26	8,319,823.26
Indirect costs based on rate ** multiplied by actual direct costs	445,150.43	922,668.40	922,668.40
2022-2023 Actual Indirect Costs	374,663.99	1,214,314.59	1,214,314.59
2020-2021 Fixed Carry Forward	-26,463.66	97,830.22	97,830.22
Total Indirect Costs	401,127.65	1,116,484.37	1,116,484.37
Over/(Under) Recovery	44,022.78	-193,815.97	-193,815.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	374,663.99	1,214,314.59	1,214,314.59
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,022.78	-193,815.97	-193,815.97
Total Projected Indirect 2024-2025 (Numerator)	330,641.21	1,408,130.56	1,408,130.56
Direct Costs	9,159,473.86	8,319,823.26	8,319,823.26
Rate for 2024-2025 **	3.61*	16.93*	16.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73255
Form R0418**

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	561,354.78	2,101,617.89	2,101,617.89
2020-2021 Fixed Carry Forward	1,956.75	-4,673.34	-3,993.37
Total Indirect Costs	559,398.03	2,106,291.23	2,105,611.26
2020-2021 Direct Costs	17,919,990.82	16,379,727.71	16,379,727.71
2022-2023 Rate	3.12*	12.86*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,592,975.65	18,622,109.93	18,622,109.93
Indirect costs based on rate ** multiplied by actual direct costs	642,500.84	2,394,803.34	2,392,941.13
2022-2023 Actual Indirect Costs	732,569.82	2,703,435.54	2,703,435.54
2020-2021 Fixed Carry Forward	1,956.75	-4,673.34	-3,993.37
Total Indirect Costs	730,613.07	2,708,108.88	2,707,428.91
Over/(Under) Recovery	-88,112.23	-313,305.54	-314,487.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	732,569.82	2,703,435.54	2,703,435.54
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-88,112.23	-313,305.54	-314,487.78
Total Projected Indirect 2024-2025 (Numerator)	820,682.05	3,016,741.08	3,017,923.32
Direct Costs	20,592,975.65	18,622,109.93	18,622,109.93
Rate for 2024-2025 **	3.99*	16.20*	16.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73900
Form R0418**

Saginaw Covenant Academy
508 S WASHINGTON AVE
SAGINAW, MI 48607

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	30,808.71	108,625.51	108,625.51
2020-2021 Fixed Carry Forward	5,122.28	0.00	0.00
Total Indirect Costs	25,686.43	108,625.51	108,625.51
2020-2021 Direct Costs	914,367.15	836,550.35	836,550.35
2022-2023 Rate	2.81*	12.98*	12.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,119,850.82	1,057,298.70	1,057,298.70
Indirect costs based on rate ** multiplied by actual direct costs	31,467.81	137,237.37	137,237.37
2022-2023 Actual Indirect Costs	14,924.58	77,476.70	77,476.70
2020-2021 Fixed Carry Forward	5,122.28	0.00	0.00
Total Indirect Costs	9,802.30	77,476.70	77,476.70
Over/(Under) Recovery	26,787.79	59,760.67	59,760.67

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	14,924.58	77,476.70	77,476.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	26,787.79	59,760.67	59,760.67
Total Projected Indirect 2024-2025 (Numerator)	-11,863.21	17,716.03	17,716.03
Direct Costs	1,119,850.82	1,057,298.70	1,057,298.70
Rate for 2024-2025 **	0.00*	1.68*	1.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73908
Form R0418**

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	116,530.86	377,656.08	377,656.08
2020-2021 Fixed Carry Forward	-6,510.23	0.00	36,504.29
Total Indirect Costs	123,041.09	377,656.08	341,151.79
2020-2021 Direct Costs	2,905,890.57	2,644,765.35	2,644,765.35
2022-2023 Rate	4.23*	14.28*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,701,616.25	3,382,040.12	3,382,040.12
Indirect costs based on rate ** multiplied by actual direct costs	156,578.37	482,955.33	436,283.18
2022-2023 Actual Indirect Costs	140,645.33	460,221.46	460,221.46
2020-2021 Fixed Carry Forward	-6,510.23	0.00	36,504.29
Total Indirect Costs	147,155.56	460,221.46	423,717.17
Over/(Under) Recovery	9,422.81	22,733.87	12,566.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	140,645.33	460,221.46	460,221.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	9,422.81	22,733.87	12,566.01
Total Projected Indirect 2024-2025 (Numerator)	131,222.52	437,487.59	447,655.45
Direct Costs	3,701,616.25	3,382,040.12	3,382,040.12
Rate for 2024-2025 **	3.55*	12.94*	13.24**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73909
Form R0418**

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	300,328.41	920,893.65	920,893.65
2020-2021 Fixed Carry Forward	-28,574.80	0.00	135,913.16
Total Indirect Costs	328,903.21	920,893.65	784,980.49
2020-2021 Direct Costs	5,242,219.25	4,621,654.01	4,621,654.01
2022-2023 Rate	6.27*	19.93*	16.98**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,881,460.72	5,540,066.89	5,540,066.89
Indirect costs based on rate ** multiplied by actual direct costs	368,767.59	831,010.03	940,703.36
2022-2023 Actual Indirect Costs	399,011.68	740,405.51	740,405.51
2020-2021 Fixed Carry Forward	-28,574.80	0.00	135,913.16
Total Indirect Costs	427,586.48	740,405.51	604,492.35
Over/(Under) Recovery	-58,818.89	0.00	336,211.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	399,011.68	740,405.51	740,405.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-58,818.89	0.00	336,211.01
Total Projected Indirect 2024-2025 (Numerator)	457,830.57	740,405.51	404,194.50
Direct Costs	5,881,460.72	5,540,066.89	5,540,066.89
Rate for 2024-2025 **	7.78*	13.36*	7.30**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73910
Form R0418**

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	188,054.00	1,338,718.00	1,338,718.00
2020-2021 Fixed Carry Forward	38,931.13	0.00	0.00
Total Indirect Costs	149,122.87	1,338,718.00	1,338,718.00
2020-2021 Direct Costs	6,640,362.00	5,489,698.00	5,489,698.00
2022-2023 Rate	2.25*	24.39*	24.39**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,602,624.00	6,361,079.00	6,361,079.00
Indirect costs based on rate ** multiplied by actual direct costs	171,059.04	954,161.85	1,551,467.17
2022-2023 Actual Indirect Costs	244,485.00	1,486,030.00	1,486,030.00
2020-2021 Fixed Carry Forward	38,931.13	0.00	0.00
Total Indirect Costs	205,553.87	1,486,030.00	1,486,030.00
Over/(Under) Recovery	-34,494.83	0.00	65,437.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	244,485.00	1,486,030.00	1,486,030.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-34,494.83	0.00	65,437.17
Total Projected Indirect 2024-2025 (Numerator)	278,979.83	1,486,030.00	1,420,592.83
Direct Costs	7,602,624.00	6,361,079.00	6,361,079.00
Rate for 2024-2025 **	3.67*	23.36*	22.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 73912
Form R0418**

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,036.00	328,866.00	328,866.00
2020-2021 Fixed Carry Forward	46,909.57	0.00	0.00
Total Indirect Costs	8,126.43	328,866.00	328,866.00
2020-2021 Direct Costs	1,567,332.00	1,293,502.00	1,293,502.00
2022-2023 Rate	0.52*	25.42*	25.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,190,953.73	987,970.94	987,970.94
Indirect costs based on rate ** multiplied by actual direct costs	6,192.96	148,195.64	246,992.74
2022-2023 Actual Indirect Costs	59,683.11	262,665.90	262,665.90
2020-2021 Fixed Carry Forward	46,909.57	0.00	0.00
Total Indirect Costs	12,773.54	262,665.90	262,665.90
Over/(Under) Recovery	-6,580.58	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	59,683.11	262,665.90	262,665.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-6,580.58	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	66,263.69	262,665.90	262,665.90
Direct Costs	1,190,953.73	987,970.94	987,970.94
Rate for 2024-2025 **	5.56*	26.59*	26.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74000
Form R0418**

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,688,870.26	8,498,181.37	8,498,181.37
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,688,870.26	8,498,181.37	8,498,181.37
2020-2021 Direct Costs	29,823,450.79	28,014,139.68	28,014,139.68
2022-2023 Rate	22.43*	30.34*	30.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,313,563.18	34,297,384.60	34,297,384.60
Indirect costs based on rate ** multiplied by actual direct costs	5,447,034.48	5,144,607.69	8,574,346.15
2022-2023 Actual Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,915,039.19	9,931,217.77	9,931,217.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	7,915,039.19	9,931,217.77	9,931,217.77
Direct Costs	36,313,563.18	34,297,384.60	34,297,384.60
Rate for 2024-2025 **	21.80*	28.96*	28.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74010
Form R0418**

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,880,720.65	9,783,557.93	9,783,557.93
2020-2021 Fixed Carry Forward	298,028.44	0.00	672,070.40
Total Indirect Costs	2,582,692.21	9,783,557.93	9,111,487.53
2020-2021 Direct Costs	78,851,533.00	72,486,873.58	72,486,873.58
2022-2023 Rate	3.28*	13.50*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	100,305,056.00	93,072,857.29	93,072,857.29
Indirect costs based on rate ** multiplied by actual direct costs	3,290,005.84	12,564,835.73	11,699,258.16
2022-2023 Actual Indirect Costs	3,666,012.99	10,898,211.70	10,898,211.70
2020-2021 Fixed Carry Forward	298,028.44	0.00	672,070.40
Total Indirect Costs	3,367,984.55	10,898,211.70	10,226,141.30
Over/(Under) Recovery	-77,978.71	1,666,624.03	1,473,116.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,666,012.99	10,898,211.70	10,898,211.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-77,978.71	1,666,624.03	1,473,116.86
Total Projected Indirect 2024-2025 (Numerator)	3,743,991.70	9,231,587.67	9,425,094.84
Direct Costs	100,305,056.00	93,072,857.29	93,072,857.29
Rate for 2024-2025 **	3.73*	9.92*	10.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74030
Form R0418**

Algonac Community School District
5200 TAFT RD
CLAY, MI 48001

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	210,736.17	1,974,866.82	1,974,866.82
2020-2021 Fixed Carry Forward	19,504.16	0.00	68,282.15
Total Indirect Costs	191,232.01	1,974,866.82	1,906,584.67
2020-2021 Direct Costs	15,743,750.95	13,979,620.30	13,979,620.30
2022-2023 Rate	1.21*	14.13*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,425,892.09	17,199,941.10	17,199,941.10
Indirect costs based on rate ** multiplied by actual direct costs	235,053.29	2,430,351.68	2,346,071.97
2022-2023 Actual Indirect Costs	254,514.51	2,480,465.50	2,480,465.50
2020-2021 Fixed Carry Forward	19,504.16	0.00	68,282.15
Total Indirect Costs	235,010.35	2,480,465.50	2,412,183.35
Over/(Under) Recovery	42.94	-50,113.82	-66,111.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	254,514.51	2,480,465.50	2,480,465.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	42.94	-50,113.82	-66,111.38
Total Projected Indirect 2024-2025 (Numerator)	254,471.57	2,530,579.32	2,546,576.88
Direct Costs	19,425,892.09	17,199,941.10	17,199,941.10
Rate for 2024-2025 **	1.31*	14.71*	14.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74040
Form R0418**

Capac Community Schools
541 N GLASSFORD ST
Capac, MI 48014

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	619,062.03	1,475,665.90	1,475,665.90
2020-2021 Fixed Carry Forward	-234,154.06	0.00	-239,821.85
Total Indirect Costs	853,216.09	1,475,665.90	1,715,487.75
2020-2021 Direct Costs	8,495,357.18	7,638,753.31	7,638,753.31
2022-2023 Rate	10.04*	19.32*	22.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,143,861.97	10,040,314.88	10,040,314.88
Indirect costs based on rate ** multiplied by actual direct costs	1,118,843.74	1,506,047.23	2,255,054.72
2022-2023 Actual Indirect Costs	455,885.20	1,559,432.29	1,559,432.29
2020-2021 Fixed Carry Forward	-234,154.06	0.00	-239,821.85
Total Indirect Costs	690,039.26	1,559,432.29	1,799,254.14
Over/(Under) Recovery	428,804.48	0.00	455,800.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	455,885.20	1,559,432.29	1,559,432.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	428,804.48	0.00	455,800.58
Total Projected Indirect 2024-2025 (Numerator)	27,080.72	1,559,432.29	1,103,631.71
Direct Costs	11,143,861.97	10,040,314.88	10,040,314.88
Rate for 2024-2025 **	0.24*	15.53*	10.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74050
Form R0418**

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,606,024.49	5,272,733.06	5,272,733.06
2020-2021 Fixed Carry Forward	-296,344.33	-447,778.02	-445,877.47
Total Indirect Costs	1,902,368.82	5,720,511.08	5,718,610.53
2020-2021 Direct Costs	39,728,421.84	37,110,353.91	37,110,353.91
2022-2023 Rate	4.79*	15.41*	15.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	50,582,140.26	46,557,840.10	46,557,840.10
Indirect costs based on rate ** multiplied by actual direct costs	2,422,884.52	6,983,676.02	7,174,563.16
2022-2023 Actual Indirect Costs	1,788,719.75	5,813,019.91	5,813,019.91
2020-2021 Fixed Carry Forward	-296,344.33	-447,778.02	-445,877.47
Total Indirect Costs	2,085,064.08	6,260,797.93	6,258,897.38
Over/(Under) Recovery	337,820.44	0.00	915,665.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,788,719.75	5,813,019.91	5,813,019.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	337,820.44	0.00	915,665.78
Total Projected Indirect 2024-2025 (Numerator)	1,450,899.31	5,813,019.91	4,897,354.13
Direct Costs	50,582,140.26	46,557,840.10	46,557,840.10
Rate for 2024-2025 **	2.87*	12.49*	10.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74100
Form R0418

Marysville Public Schools
 495 E HURON BLVD
 MARYSVILLE, MI 48040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	686,085.93	3,051,704.07	3,051,704.07
2020-2021 Fixed Carry Forward	-7,615.90	3,013.23	2,032.34
Total Indirect Costs	693,701.83	3,048,690.84	3,049,671.73
2020-2021 Direct Costs	24,107,438.88	21,741,820.74	21,741,820.74
2022-2023 Rate	2.88*	14.02*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	29,158,507.03	26,327,429.52	26,327,429.52
Indirect costs based on rate ** multiplied by actual direct costs	839,765.00	3,691,105.62	3,693,738.36
2022-2023 Actual Indirect Costs	901,297.19	3,732,374.70	3,732,374.70
2020-2021 Fixed Carry Forward	-7,615.90	3,013.23	2,032.34
Total Indirect Costs	908,913.09	3,729,361.47	3,730,342.36
Over/(Under) Recovery	-69,148.09	-38,255.85	-36,604.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	901,297.19	3,732,374.70	3,732,374.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,148.09	-38,255.85	-36,604.00
Total Projected Indirect 2024-2025 (Numerator)	970,445.28	3,770,630.55	3,768,978.70
Direct Costs	29,158,507.03	26,327,429.52	26,327,429.52
Rate for 2024-2025 **	3.33*	14.32*	14.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74120
Form R0418**

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	439,721.09	1,014,035.29	1,014,035.29
2020-2021 Fixed Carry Forward	-9,108.82	0.00	467,221.06
Total Indirect Costs	448,829.91	1,014,035.29	546,814.23
2020-2021 Direct Costs	9,140,868.95	8,566,554.75	8,566,554.75
2022-2023 Rate	4.91*	11.84*	6.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,714,555.99	9,844,174.11	9,844,174.11
Indirect costs based on rate ** multiplied by actual direct costs	526,084.70	1,165,550.21	628,058.31
2022-2023 Actual Indirect Costs	552,572.41	1,422,954.29	1,422,954.29
2020-2021 Fixed Carry Forward	-9,108.82	0.00	467,221.06
Total Indirect Costs	561,681.23	1,422,954.29	955,733.23
Over/(Under) Recovery	-35,596.53	-257,404.08	-327,674.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	552,572.41	1,422,954.29	1,422,954.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,596.53	-257,404.08	-327,674.92
Total Projected Indirect 2024-2025 (Numerator)	588,168.94	1,680,358.37	1,750,629.21
Direct Costs	10,714,555.99	9,844,174.11	9,844,174.11
Rate for 2024-2025 **	5.49*	17.07*	17.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74130
Form R0418**

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	785,261.19	2,562,191.34	2,562,191.34
2020-2021 Fixed Carry Forward	-69,521.51	-197,456.15	-197,946.93
Total Indirect Costs	854,782.70	2,759,647.49	2,760,138.27
2020-2021 Direct Costs	19,164,698.03	17,387,767.88	17,387,767.88
2022-2023 Rate	4.46*	15.87*	15.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,918,995.86	20,801,734.51	20,801,734.51
Indirect costs based on rate ** multiplied by actual direct costs	1,022,187.22	3,120,260.18	3,301,235.27
2022-2023 Actual Indirect Costs	1,101,900.96	3,219,162.31	3,219,162.31
2020-2021 Fixed Carry Forward	-69,521.51	-197,456.15	-197,946.93
Total Indirect Costs	1,171,422.47	3,416,618.46	3,417,109.24
Over/(Under) Recovery	-149,235.25	0.00	-115,873.97

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,101,900.96	3,219,162.31	3,219,162.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-149,235.25	0.00	-115,873.97
Total Projected Indirect 2024-2025 (Numerator)	1,251,136.21	3,219,162.31	3,335,036.28
Direct Costs	22,918,995.86	20,801,734.51	20,801,734.51
Rate for 2024-2025 **	5.46*	15.48*	16.03**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74900
Form R0418**

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	24,856.06	436,753.03	436,753.03
2020-2021 Fixed Carry Forward	2,062.87	0.00	0.00
Total Indirect Costs	22,793.19	436,753.03	436,753.03
2020-2021 Direct Costs	2,026,930.61	1,615,033.64	1,615,033.64
2022-2023 Rate	1.12*	27.04*	27.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,401,550.08	2,094,176.19	2,094,176.19
Indirect costs based on rate ** multiplied by actual direct costs	26,897.36	314,126.43	523,544.05
2022-2023 Actual Indirect Costs	29,822.73	337,196.62	337,196.62
2020-2021 Fixed Carry Forward	2,062.87	0.00	0.00
Total Indirect Costs	27,759.86	337,196.62	337,196.62
Over/(Under) Recovery	-862.50	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	29,822.73	337,196.62	337,196.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-862.50	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	30,685.23	337,196.62	337,196.62
Direct Costs	2,401,550.08	2,094,176.19	2,094,176.19
Rate for 2024-2025 **	1.28*	16.10*	16.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74903
Form R0418**

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	369,982.31	970,381.16	970,381.16
2020-2021 Fixed Carry Forward	-5,829.57	0.00	15,670.83
Total Indirect Costs	375,811.88	970,381.16	954,710.33
2020-2021 Direct Costs	6,101,353.53	5,500,954.68	5,500,954.68
2022-2023 Rate	6.16*	17.64*	17.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,861,882.76	7,119,837.18	7,119,837.18
Indirect costs based on rate ** multiplied by actual direct costs	484,291.98	1,067,975.58	1,236,003.73
2022-2023 Actual Indirect Costs	437,052.93	1,179,098.51	1,179,098.51
2020-2021 Fixed Carry Forward	-5,829.57	0.00	15,670.83
Total Indirect Costs	442,882.50	1,179,098.51	1,163,427.68
Over/(Under) Recovery	41,409.48	0.00	72,576.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	437,052.93	1,179,098.51	1,179,098.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	41,409.48	0.00	72,576.05
Total Projected Indirect 2024-2025 (Numerator)	395,643.45	1,179,098.51	1,106,522.46
Direct Costs	7,861,882.76	7,119,837.18	7,119,837.18
Rate for 2024-2025 **	5.03*	16.56*	15.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74911
Form R0418**

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	97,897.67	133,502.67	133,502.67
2020-2021 Fixed Carry Forward	0.00	0.00	3,369.28
Total Indirect Costs	97,897.67	133,502.67	130,133.39
2020-2021 Direct Costs	635,846.26	600,241.26	600,241.26
2022-2023 Rate	15.40*	22.24*	21.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	679,566.24	638,419.19	638,419.19
Indirect costs based on rate ** multiplied by actual direct costs	101,934.94	95,762.88	138,409.28
2022-2023 Actual Indirect Costs	111,459.30	152,606.35	152,606.35
2020-2021 Fixed Carry Forward	0.00	0.00	3,369.28
Total Indirect Costs	111,459.30	152,606.35	149,237.07
Over/(Under) Recovery	0.00	0.00	-10,827.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	111,459.30	152,606.35	152,606.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-10,827.79
Total Projected Indirect 2024-2025 (Numerator)	111,459.30	152,606.35	163,434.14
Direct Costs	679,566.24	638,419.19	638,419.19
Rate for 2024-2025 **	16.40*	23.90*	25.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74912
Form R0418**

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	159,287.99	269,954.39	269,954.39
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	159,287.99	269,954.39	269,954.39
2020-2021 Direct Costs	1,167,149.23	1,056,482.83	1,056,482.83
2022-2023 Rate	13.65*	25.55*	25.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,284,314.40	1,183,365.87	1,183,365.87
Indirect costs based on rate ** multiplied by actual direct costs	175,308.92	177,504.88	295,841.47
2022-2023 Actual Indirect Costs	169,094.98	270,043.51	270,043.51
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	169,094.98	270,043.51	270,043.51
Over/(Under) Recovery	6,213.94	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	169,094.98	270,043.51	270,043.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,213.94	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	162,881.04	270,043.51	270,043.51
Direct Costs	1,284,314.40	1,183,365.87	1,183,365.87
Rate for 2024-2025 **	12.68*	22.82*	22.82**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 74914
Form R0418**

Blue Water Middle College
323 ERIE ST
Port Huron, MI 48060

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	70,652.24	79,769.24	79,769.24
2020-2021 Fixed Carry Forward	-4,873.72	-6,693.90	-6,693.90
Total Indirect Costs	75,525.96	86,463.14	86,463.14
2020-2021 Direct Costs	3,323,042.30	3,313,925.30	3,313,925.30
2022-2023 Rate	2.27*	2.61*	2.61**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,933,835.40	2,920,002.40	2,920,002.40
Indirect costs based on rate ** multiplied by actual direct costs	66,598.06	76,212.06	76,212.06
2022-2023 Actual Indirect Costs	81,641.67	95,474.67	95,474.67
2020-2021 Fixed Carry Forward	-4,873.72	-6,693.90	-6,693.90
Total Indirect Costs	86,515.39	102,168.57	102,168.57
Over/(Under) Recovery	-19,917.33	-25,956.51	-25,956.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	81,641.67	95,474.67	95,474.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,917.33	-25,956.51	-25,956.51
Total Projected Indirect 2024-2025 (Numerator)	101,559.00	121,431.18	121,431.18
Direct Costs	2,933,835.40	2,920,002.40	2,920,002.40
Rate for 2024-2025 **	3.46*	4.16*	4.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75000
Form R0418**

St. Joseph County ISD
62445 SHIMMEL RD
Centreville, MI 49032

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,655,707.98	3,052,139.34	3,052,139.34
2020-2021 Fixed Carry Forward	133,043.88	0.00	107,730.81
Total Indirect Costs	2,522,664.10	3,052,139.34	2,944,408.53
2020-2021 Direct Costs	18,984,015.36	18,587,584.00	18,587,584.00
2022-2023 Rate	13.29*	16.42*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,320,932.85	22,748,748.08	22,748,748.08
Indirect costs based on rate ** multiplied by actual direct costs	3,099,351.98	3,412,312.21	3,603,401.70
2022-2023 Actual Indirect Costs	3,109,956.00	3,682,140.77	3,682,140.77
2020-2021 Fixed Carry Forward	133,043.88	0.00	107,730.81
Total Indirect Costs	2,976,912.12	3,682,140.77	3,574,409.96
Over/(Under) Recovery	122,439.86	0.00	28,991.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,109,956.00	3,682,140.77	3,682,140.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	122,439.86	0.00	28,991.74
Total Projected Indirect 2024-2025 (Numerator)	2,987,516.14	3,682,140.77	3,653,149.03
Direct Costs	23,320,932.85	22,748,748.08	22,748,748.08
Rate for 2024-2025 **	12.81*	16.19*	16.06**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75010
Form R0418**

Sturgis Public Schools
107 W WEST ST
STURGIS, MI 49091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,434,998.04	3,450,799.21	3,450,799.21
2020-2021 Fixed Carry Forward	-297,425.71	133,257.57	132,993.07
Total Indirect Costs	1,732,423.75	3,317,541.64	3,317,806.14
2020-2021 Direct Costs	31,226,446.74	29,210,645.57	29,210,645.57
2022-2023 Rate	5.55*	11.36*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,774,938.06	35,183,778.36	35,183,778.36
Indirect costs based on rate ** multiplied by actual direct costs	2,096,509.06	3,996,877.22	3,996,877.22
2022-2023 Actual Indirect Costs	1,692,165.40	4,283,325.10	4,283,325.10
2020-2021 Fixed Carry Forward	-297,425.71	133,257.57	132,993.07
Total Indirect Costs	1,989,591.11	4,150,067.53	4,150,332.03
Over/(Under) Recovery	106,917.95	-153,190.31	-153,454.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,692,165.40	4,283,325.10	4,283,325.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	106,917.95	-153,190.31	-153,454.81
Total Projected Indirect 2024-2025 (Numerator)	1,585,247.45	4,436,515.41	4,436,779.91
Direct Costs	37,774,938.06	35,183,778.36	35,183,778.36
Rate for 2024-2025 **	4.20*	12.61*	12.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75020
Form R0418**

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	164,686.57	386,094.34	386,094.34
2020-2021 Fixed Carry Forward	21,915.83	0.00	30,865.53
Total Indirect Costs	142,770.74	386,094.34	355,228.81
2020-2021 Direct Costs	2,536,160.77	2,314,753.00	2,314,753.00
2022-2023 Rate	5.63*	16.68*	15.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,532,305.41	4,107,952.80	4,107,952.80
Indirect costs based on rate ** multiplied by actual direct costs	255,168.79	616,192.92	630,570.75
2022-2023 Actual Indirect Costs	190,179.50	614,532.11	614,532.11
2020-2021 Fixed Carry Forward	21,915.83	0.00	30,865.53
Total Indirect Costs	168,263.67	614,532.11	583,666.58
Over/(Under) Recovery	86,905.12	0.00	77,769.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	190,179.50	614,532.11	614,532.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	86,905.12	0.00	77,769.70
Total Projected Indirect 2024-2025 (Numerator)	103,274.38	614,532.11	536,762.41
Direct Costs	4,532,305.41	4,107,952.80	4,107,952.80
Rate for 2024-2025 **	2.28*	14.96*	13.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75030
Form R0418**

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	296,244.21	986,057.51	986,057.51
2020-2021 Fixed Carry Forward	-13,370.08	146,849.53	147,239.16
Total Indirect Costs	309,614.29	839,207.98	838,818.35
2020-2021 Direct Costs	8,364,878.59	7,675,065.29	7,675,065.29
2022-2023 Rate	3.70*	10.93*	10.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,832,670.87	9,902,958.94	9,902,958.94
Indirect costs based on rate ** multiplied by actual direct costs	400,808.82	1,082,393.41	1,082,393.41
2022-2023 Actual Indirect Costs	373,731.42	1,303,443.35	1,303,443.35
2020-2021 Fixed Carry Forward	-13,370.08	146,849.53	147,239.16
Total Indirect Costs	387,101.50	1,156,593.82	1,156,204.19
Over/(Under) Recovery	13,707.32	-74,200.41	-73,810.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	373,731.42	1,303,443.35	1,303,443.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,707.32	-74,200.41	-73,810.78
Total Projected Indirect 2024-2025 (Numerator)	360,024.10	1,377,643.76	1,377,254.13
Direct Costs	10,832,670.87	9,902,958.94	9,902,958.94
Rate for 2024-2025 **	3.32*	13.91*	13.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75040
Form R0418**

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	243,779.75	718,362.77	718,362.77
2020-2021 Fixed Carry Forward	-30,836.46	0.00	33,143.84
Total Indirect Costs	274,616.21	718,362.77	685,218.93
2020-2021 Direct Costs	5,439,798.61	4,965,215.59	4,965,215.59
2022-2023 Rate	5.05*	14.47*	13.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,968,770.32	6,189,521.35	6,189,521.35
Indirect costs based on rate ** multiplied by actual direct costs	351,922.90	895,623.74	854,153.95
2022-2023 Actual Indirect Costs	297,014.40	1,076,263.37	1,076,263.37
2020-2021 Fixed Carry Forward	-30,836.46	0.00	33,143.84
Total Indirect Costs	327,850.86	1,076,263.37	1,043,119.53
Over/(Under) Recovery	24,072.04	-180,639.63	-188,965.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	297,014.40	1,076,263.37	1,076,263.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	24,072.04	-180,639.63	-188,965.58
Total Projected Indirect 2024-2025 (Numerator)	272,942.36	1,256,903.00	1,265,228.95
Direct Costs	6,968,770.32	6,189,521.35	6,189,521.35
Rate for 2024-2025 **	3.92*	20.31*	20.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75050
Form R0418**

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	497,575.38	1,756,781.80	1,756,781.80
2020-2021 Fixed Carry Forward	-40,555.26	-14,904.51	-23,999.68
Total Indirect Costs	538,130.64	1,771,686.31	1,780,781.48
2020-2021 Direct Costs	13,683,438.14	12,424,231.72	12,424,231.72
2022-2023 Rate	3.93*	14.26*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,344,924.40	14,717,044.25	14,717,044.25
Indirect costs based on rate ** multiplied by actual direct costs	642,355.53	2,098,650.51	2,108,952.44
2022-2023 Actual Indirect Costs	577,911.64	2,205,791.79	2,205,791.79
2020-2021 Fixed Carry Forward	-40,555.26	-14,904.51	-23,999.68
Total Indirect Costs	618,466.90	2,220,696.30	2,229,791.47
Over/(Under) Recovery	23,888.63	-122,045.79	-120,839.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	577,911.64	2,205,791.79	2,205,791.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	23,888.63	-122,045.79	-120,839.03
Total Projected Indirect 2024-2025 (Numerator)	554,023.01	2,327,837.58	2,326,630.82
Direct Costs	16,344,924.40	14,717,044.25	14,717,044.25
Rate for 2024-2025 **	3.39*	15.82*	15.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75060
Form R0418**

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	237,738.51	740,784.19	740,784.19
2020-2021 Fixed Carry Forward	-35,142.80	0.00	-52,858.83
Total Indirect Costs	272,881.31	740,784.19	793,643.02
2020-2021 Direct Costs	4,665,373.61	4,162,327.93	4,162,327.93
2022-2023 Rate	5.85*	17.80*	19.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,444,028.29	4,859,105.15	4,859,105.15
Indirect costs based on rate ** multiplied by actual direct costs	318,475.65	728,865.77	926,631.35
2022-2023 Actual Indirect Costs	272,704.49	857,627.63	857,627.63
2020-2021 Fixed Carry Forward	-35,142.80	0.00	-52,858.83
Total Indirect Costs	307,847.29	857,627.63	910,486.46
Over/(Under) Recovery	10,628.36	0.00	16,144.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	272,704.49	857,627.63	857,627.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	10,628.36	0.00	16,144.89
Total Projected Indirect 2024-2025 (Numerator)	262,076.13	857,627.63	841,482.74
Direct Costs	5,444,028.29	4,859,105.15	4,859,105.15
Rate for 2024-2025 **	4.81*	17.65*	17.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75070
Form R0418**

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	295,163.32	943,243.54	943,243.54
2020-2021 Fixed Carry Forward	-7,964.43	0.00	94,305.39
Total Indirect Costs	303,127.75	943,243.54	848,938.15
2020-2021 Direct Costs	7,918,618.02	7,270,537.80	7,270,537.80
2022-2023 Rate	3.83*	12.97*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,336,570.49	7,555,372.64	7,555,372.64
Indirect costs based on rate ** multiplied by actual direct costs	319,290.65	979,931.83	882,467.52
2022-2023 Actual Indirect Costs	335,945.71	1,117,143.56	1,117,143.56
2020-2021 Fixed Carry Forward	-7,964.43	0.00	94,305.39
Total Indirect Costs	343,910.14	1,117,143.56	1,022,838.17
Over/(Under) Recovery	-24,619.49	-137,211.73	-140,370.65

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	335,945.71	1,117,143.56	1,117,143.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-24,619.49	-137,211.73	-140,370.65
Total Projected Indirect 2024-2025 (Numerator)	360,565.20	1,254,355.29	1,257,514.21
Direct Costs	8,336,570.49	7,555,372.64	7,555,372.64
Rate for 2024-2025 **	4.33*	16.60*	16.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75080
Form R0418**

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,313,799.63	3,824,913.97	3,824,913.97
2020-2021 Fixed Carry Forward	39,199.09	0.00	469,662.54
Total Indirect Costs	1,274,600.54	3,824,913.97	3,355,251.43
2020-2021 Direct Costs	28,527,467.30	26,016,352.96	26,016,352.96
2022-2023 Rate	4.47*	14.70*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	31,282,673.88	28,155,058.15	28,155,058.15
Indirect costs based on rate ** multiplied by actual direct costs	1,398,335.52	4,138,793.55	3,632,002.50
2022-2023 Actual Indirect Costs	1,817,940.49	4,945,556.22	4,945,556.22
2020-2021 Fixed Carry Forward	39,199.09	0.00	469,662.54
Total Indirect Costs	1,778,741.40	4,945,556.22	4,475,893.68
Over/(Under) Recovery	-380,405.88	-806,762.67	-843,891.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,817,940.49	4,945,556.22	4,945,556.22
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-380,405.88	-806,762.67	-843,891.18
Total Projected Indirect 2024-2025 (Numerator)	2,198,346.37	5,752,318.89	5,789,447.40
Direct Costs	31,282,673.88	28,155,058.15	28,155,058.15
Rate for 2024-2025 **	7.03*	20.43*	20.56**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 75100
Form R0418**

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	16,806.49	112,645.52	112,645.52
2020-2021 Fixed Carry Forward	1,060.18	8,995.84	9,043.55
Total Indirect Costs	15,746.31	103,649.68	103,601.97
2020-2021 Direct Costs	1,427,889.55	1,332,050.52	1,332,050.52
2022-2023 Rate	1.10*	7.78*	7.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,208,468.74	2,072,824.66	2,072,824.66
Indirect costs based on rate ** multiplied by actual direct costs	24,293.16	161,265.76	161,265.76
2022-2023 Actual Indirect Costs	61,302.62	196,946.70	196,946.70
2020-2021 Fixed Carry Forward	1,060.18	8,995.84	9,043.55
Total Indirect Costs	60,242.44	187,950.86	187,903.15
Over/(Under) Recovery	-35,949.28	-26,685.10	-26,637.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	61,302.62	196,946.70	196,946.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,949.28	-26,685.10	-26,637.39
Total Projected Indirect 2024-2025 (Numerator)	97,251.90	223,631.80	223,584.09
Direct Costs	2,208,468.74	2,072,824.66	2,072,824.66
Rate for 2024-2025 **	4.40*	10.79*	10.79**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76000
Form R0418**

Sanilac ISD
175 E AITKEN RD
PECK, MI 48466

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	426,744.24	990,451.50	990,451.50
2020-2021 Fixed Carry Forward	96,035.72	-24,327.95	-24,426.83
Total Indirect Costs	330,708.52	1,014,779.45	1,014,878.33
2020-2021 Direct Costs	9,218,046.87	8,654,339.61	8,654,339.61
2022-2023 Rate	3.59*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,596,164.47	11,013,572.52	11,013,572.52
Indirect costs based on rate ** multiplied by actual direct costs	416,302.30	1,291,892.06	1,291,892.06
2022-2023 Actual Indirect Costs	379,949.60	962,541.55	962,541.55
2020-2021 Fixed Carry Forward	96,035.72	-24,327.95	-24,426.83
Total Indirect Costs	283,913.88	986,869.50	986,968.38
Over/(Under) Recovery	132,388.42	305,022.56	304,923.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	379,949.60	962,541.55	962,541.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	132,388.42	305,022.56	304,923.68
Total Projected Indirect 2024-2025 (Numerator)	247,561.18	657,518.99	657,617.87
Direct Costs	11,596,164.47	11,013,572.52	11,013,572.52
Rate for 2024-2025 **	2.13*	5.97*	5.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76060
Form R0418**

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	174,810.15	1,285,242.43	1,285,242.43
2020-2021 Fixed Carry Forward	24,372.51	0.00	-87,581.26
Total Indirect Costs	150,437.64	1,285,242.43	1,372,823.69
2020-2021 Direct Costs	8,866,721.14	7,756,288.86	7,756,288.86
2022-2023 Rate	1.70*	16.57*	17.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,083,587.87	8,759,191.16	8,759,191.16
Indirect costs based on rate ** multiplied by actual direct costs	171,420.99	1,313,878.67	1,550,376.84
2022-2023 Actual Indirect Costs	218,960.42	1,543,357.13	1,543,357.13
2020-2021 Fixed Carry Forward	24,372.51	0.00	-87,581.26
Total Indirect Costs	194,587.91	1,543,357.13	1,630,938.39
Over/(Under) Recovery	1,205.59	0.00	-80,561.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,960.42	1,543,357.13	1,543,357.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,205.59	0.00	-80,561.55
Total Projected Indirect 2024-2025 (Numerator)	217,754.83	1,543,357.13	1,623,918.68
Direct Costs	10,083,587.87	8,759,191.16	8,759,191.16
Rate for 2024-2025 **	2.16*	17.62*	18.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76070
Form R0418**

Carsonville-Port Sanilac School District
100 N GOETZE RD
CARSONVILLE, MI 48419

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	180,393.97	752,447.18	752,447.18
2020-2021 Fixed Carry Forward	-53,638.31	0.00	-143,639.93
Total Indirect Costs	234,032.28	752,447.18	896,087.11
2020-2021 Direct Costs	4,160,179.18	3,588,125.97	3,588,125.97
2022-2023 Rate	5.63*	20.97*	24.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,735,216.00	4,137,983.81	4,137,983.81
Indirect costs based on rate ** multiplied by actual direct costs	266,592.66	620,697.57	1,033,254.56
2022-2023 Actual Indirect Costs	210,437.02	807,669.21	807,669.21
2020-2021 Fixed Carry Forward	-53,638.31	0.00	-143,639.93
Total Indirect Costs	264,075.33	807,669.21	951,309.14
Over/(Under) Recovery	2,517.33	0.00	81,945.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	210,437.02	807,669.21	807,669.21
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,517.33	0.00	81,945.42
Total Projected Indirect 2024-2025 (Numerator)	207,919.69	807,669.21	725,723.79
Direct Costs	4,735,216.00	4,137,983.81	4,137,983.81
Rate for 2024-2025 **	4.39*	19.52*	17.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76080
Form R0418**

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	788,147.18	2,669,554.74	2,669,554.74
2020-2021 Fixed Carry Forward	-136,502.00	0.00	-101,364.05
Total Indirect Costs	924,649.18	2,669,554.74	2,770,918.79
2020-2021 Direct Costs	19,990,447.30	18,109,039.74	18,109,039.74
2022-2023 Rate	4.63*	14.74*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,761,153.50	22,263,600.15	22,263,600.15
Indirect costs based on rate ** multiplied by actual direct costs	1,146,441.41	3,281,654.66	3,406,330.82
2022-2023 Actual Indirect Costs	949,528.01	3,447,081.36	3,447,081.36
2020-2021 Fixed Carry Forward	-136,502.00	0.00	-101,364.05
Total Indirect Costs	1,086,030.01	3,447,081.36	3,548,445.41
Over/(Under) Recovery	60,411.40	-165,426.70	-142,114.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	949,528.01	3,447,081.36	3,447,081.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	60,411.40	-165,426.70	-142,114.59
Total Projected Indirect 2024-2025 (Numerator)	889,116.61	3,612,508.06	3,589,195.95
Direct Costs	24,761,153.50	22,263,600.15	22,263,600.15
Rate for 2024-2025 **	3.59*	16.23*	16.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76090
Form R0418**

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	233,589.16	755,307.33	755,307.33
2020-2021 Fixed Carry Forward	-3,587.95	22,826.72	22,701.91
Total Indirect Costs	237,177.11	732,480.61	732,605.42
2020-2021 Direct Costs	6,609,678.71	6,087,960.54	6,087,960.54
2022-2023 Rate	3.59*	12.03*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,210,992.02	6,590,059.03	6,590,059.03
Indirect costs based on rate ** multiplied by actual direct costs	258,874.61	792,784.10	792,784.10
2022-2023 Actual Indirect Costs	326,895.50	947,828.49	947,828.49
2020-2021 Fixed Carry Forward	-3,587.95	22,826.72	22,701.91
Total Indirect Costs	330,483.45	925,001.77	925,126.58
Over/(Under) Recovery	-71,608.84	-132,217.67	-132,342.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	326,895.50	947,828.49	947,828.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-71,608.84	-132,217.67	-132,342.48
Total Projected Indirect 2024-2025 (Numerator)	398,504.34	1,080,046.16	1,080,170.97
Direct Costs	7,210,992.02	6,590,059.03	6,590,059.03
Rate for 2024-2025 **	5.53*	16.39*	16.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76140
Form R0418**

Marlette Community Schools
6230 EUCLID ST
Marlette, MI 48453

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	291,766.72	955,253.91	955,253.91
2020-2021 Fixed Carry Forward	-5,298.30	2,913.82	2,913.82
Total Indirect Costs	297,065.02	952,340.09	952,340.09
2020-2021 Direct Costs	7,954,855.81	7,291,368.62	7,291,368.62
2022-2023 Rate	3.73*	13.06*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,363,584.13	8,510,629.06	8,510,629.06
Indirect costs based on rate ** multiplied by actual direct costs	349,261.69	1,111,488.16	1,111,488.16
2022-2023 Actual Indirect Costs	406,633.22	1,259,588.29	1,259,588.29
2020-2021 Fixed Carry Forward	-5,298.30	2,913.82	2,913.82
Total Indirect Costs	411,931.52	1,256,674.47	1,256,674.47
Over/(Under) Recovery	-62,669.83	-145,186.31	-145,186.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	406,633.22	1,259,588.29	1,259,588.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-62,669.83	-145,186.31	-145,186.31
Total Projected Indirect 2024-2025 (Numerator)	469,303.05	1,404,774.60	1,404,774.60
Direct Costs	9,363,584.13	8,510,629.06	8,510,629.06
Rate for 2024-2025 **	5.01*	16.51*	16.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76180
Form R0418**

Peck Community School District
222 E LAPEER ST
PECK, MI 48466

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	107,523.32	436,160.95	436,160.95
2020-2021 Fixed Carry Forward	4,509.84	44,137.50	48,427.24
Total Indirect Costs	103,013.48	392,023.45	387,733.71
2020-2021 Direct Costs	3,747,131.91	3,418,494.28	3,418,494.28
2022-2023 Rate	2.75*	11.47*	11.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,050,877.19	4,582,186.57	4,582,186.57
Indirect costs based on rate ** multiplied by actual direct costs	138,899.12	525,576.80	519,619.96
2022-2023 Actual Indirect Costs	115,353.15	584,043.77	584,043.77
2020-2021 Fixed Carry Forward	4,509.84	44,137.50	48,427.24
Total Indirect Costs	110,843.31	539,906.27	535,616.53
Over/(Under) Recovery	28,055.81	-14,329.47	-15,996.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	115,353.15	584,043.77	584,043.77
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	28,055.81	-14,329.47	-15,996.57
Total Projected Indirect 2024-2025 (Numerator)	87,297.34	598,373.24	600,040.34
Direct Costs	5,050,877.19	4,582,186.57	4,582,186.57
Rate for 2024-2025 **	1.73*	13.06*	13.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 76210
Form R0418**

Sandusky Community School District
191 E PINETREE LN
SANDUSKY, MI 48471

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	306,730.80	1,253,191.51	1,253,191.51
2020-2021 Fixed Carry Forward	-7,919.23	3,020.95	2,807.69
Total Indirect Costs	314,650.03	1,250,170.56	1,250,383.82
2020-2021 Direct Costs	10,302,749.20	9,356,288.49	9,356,288.49
2022-2023 Rate	3.05*	13.36*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,609,535.39	10,461,799.54	10,461,799.54
Indirect costs based on rate ** multiplied by actual direct costs	354,090.83	1,397,696.42	1,397,696.42
2022-2023 Actual Indirect Costs	434,132.96	1,581,868.81	1,581,868.81
2020-2021 Fixed Carry Forward	-7,919.23	3,020.95	2,807.69
Total Indirect Costs	442,052.19	1,578,847.86	1,579,061.12
Over/(Under) Recovery	-87,961.36	-181,151.44	-181,364.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	434,132.96	1,581,868.81	1,581,868.81
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-87,961.36	-181,151.44	-181,364.70
Total Projected Indirect 2024-2025 (Numerator)	522,094.32	1,763,020.25	1,763,233.51
Direct Costs	11,609,535.39	10,461,799.54	10,461,799.54
Rate for 2024-2025 **	4.50*	16.85*	16.85**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 77010
Form R0418**

Manistique Area Schools
100 N CEDAR ST
MANISTIQUE, MI 49854

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	237,323.42	1,183,743.45	1,183,743.45
2020-2021 Fixed Carry Forward	-16,369.99	0.00	18,553.44
Total Indirect Costs	253,693.41	1,183,743.45	1,165,190.01
2020-2021 Direct Costs	7,853,291.60	7,128,910.25	7,128,910.25
2022-2023 Rate	3.23*	16.60*	16.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,873,379.10	8,784,191.57	8,784,191.57
Indirect costs based on rate ** multiplied by actual direct costs	318,910.14	1,317,628.74	1,435,336.90
2022-2023 Actual Indirect Costs	262,342.57	1,351,530.10	1,351,530.10
2020-2021 Fixed Carry Forward	-16,369.99	0.00	18,553.44
Total Indirect Costs	278,712.56	1,351,530.10	1,332,976.66
Over/(Under) Recovery	40,197.58	0.00	102,360.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	262,342.57	1,351,530.10	1,351,530.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	40,197.58	0.00	102,360.24
Total Projected Indirect 2024-2025 (Numerator)	222,144.99	1,351,530.10	1,249,169.86
Direct Costs	9,873,379.10	8,784,191.57	8,784,191.57
Rate for 2024-2025 **	2.25*	15.39*	14.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78000
Form R0418**

Shiawassee Regional ESD
1025 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,065,800.26	2,639,568.55	2,639,568.55
2020-2021 Fixed Carry Forward	-236,250.49	-168,293.52	-166,785.67
Total Indirect Costs	2,302,050.75	2,807,862.07	2,806,354.22
2020-2021 Direct Costs	21,853,503.94	21,279,735.65	21,279,735.65
2022-2023 Rate	10.53*	13.20*	13.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,215,277.89	25,432,431.73	25,432,431.73
Indirect costs based on rate ** multiplied by actual direct costs	2,760,468.76	3,357,080.99	3,354,537.75
2022-2023 Actual Indirect Costs	2,524,903.16	3,307,749.32	3,307,749.32
2020-2021 Fixed Carry Forward	-236,250.49	-168,293.52	-166,785.67
Total Indirect Costs	2,761,153.65	3,476,042.84	3,474,534.99
Over/(Under) Recovery	-684.89	-118,961.85	-119,997.24

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,524,903.16	3,307,749.32	3,307,749.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-684.89	-118,961.85	-119,997.24
Total Projected Indirect 2024-2025 (Numerator)	2,525,588.05	3,426,711.17	3,427,746.56
Direct Costs	26,215,277.89	25,432,431.73	25,432,431.73
Rate for 2024-2025 **	9.63*	13.47*	13.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78020
Form R0418**

Byron Area Schools
312 W MAPLE ST
BYRON, MI 48418

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	158,368.36	890,256.30	890,256.30
2020-2021 Fixed Carry Forward	-4,847.90	16,086.79	16,086.79
Total Indirect Costs	163,216.26	874,169.51	874,169.51
2020-2021 Direct Costs	7,734,347.89	7,002,459.95	7,002,459.95
2022-2023 Rate	2.11*	12.48*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,539,405.82	7,660,717.72	7,660,717.72
Indirect costs based on rate ** multiplied by actual direct costs	180,181.46	956,057.57	956,057.57
2022-2023 Actual Indirect Costs	199,998.84	1,078,686.94	1,078,686.94
2020-2021 Fixed Carry Forward	-4,847.90	16,086.79	16,086.79
Total Indirect Costs	204,846.74	1,062,600.15	1,062,600.15
Over/(Under) Recovery	-24,665.28	-106,542.58	-106,542.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	199,998.84	1,078,686.94	1,078,686.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-24,665.28	-106,542.58	-106,542.58
Total Projected Indirect 2024-2025 (Numerator)	224,664.12	1,185,229.52	1,185,229.52
Direct Costs	8,539,405.82	7,660,717.72	7,660,717.72
Rate for 2024-2025 **	2.63*	15.47*	15.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78030
Form R0418**

Durand Area Schools
310 N SAGINAW ST
DURAND, MI 48429

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	595,655.83	1,854,327.19	1,854,327.19
2020-2021 Fixed Carry Forward	17,157.36	0.00	277,447.46
Total Indirect Costs	578,498.47	1,854,327.19	1,576,879.73
2020-2021 Direct Costs	13,350,692.97	12,092,021.61	12,092,021.61
2022-2023 Rate	4.33*	15.34*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,967,081.57	13,438,208.65	13,438,208.65
Indirect costs based on rate ** multiplied by actual direct costs	648,074.63	2,015,731.30	1,752,342.41
2022-2023 Actual Indirect Costs	731,483.35	2,260,356.27	2,260,356.27
2020-2021 Fixed Carry Forward	17,157.36	0.00	277,447.46
Total Indirect Costs	714,325.99	2,260,356.27	1,982,908.81
Over/(Under) Recovery	-66,251.36	0.00	-230,566.40

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	731,483.35	2,260,356.27	2,260,356.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-66,251.36	0.00	-230,566.40
Total Projected Indirect 2024-2025 (Numerator)	797,734.71	2,260,356.27	2,490,922.67
Direct Costs	14,967,081.57	13,438,208.65	13,438,208.65
Rate for 2024-2025 **	5.33*	16.82*	18.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78040
Form R0418**

Laingsburg Community Schools
205 S WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	333,038.26	1,427,113.88	1,427,113.88
2020-2021 Fixed Carry Forward	29,644.41	0.00	120,603.69
Total Indirect Costs	303,393.85	1,427,113.88	1,306,510.19
2020-2021 Direct Costs	10,597,777.50	9,503,701.88	9,503,701.88
2022-2023 Rate	2.86*	15.02*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,732,948.02	12,193,704.57	12,193,704.57
Indirect costs based on rate ** multiplied by actual direct costs	392,762.31	1,829,055.69	1,676,634.38
2022-2023 Actual Indirect Costs	372,249.73	1,911,493.18	1,911,493.18
2020-2021 Fixed Carry Forward	29,644.41	0.00	120,603.69
Total Indirect Costs	342,605.32	1,911,493.18	1,790,889.49
Over/(Under) Recovery	50,156.99	0.00	-114,255.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	372,249.73	1,911,493.18	1,911,493.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	50,156.99	0.00	-114,255.11
Total Projected Indirect 2024-2025 (Numerator)	322,092.74	1,911,493.18	2,025,748.29
Direct Costs	13,732,948.02	12,193,704.57	12,193,704.57
Rate for 2024-2025 **	2.35*	15.68*	16.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78060
Form R0418**

Morrice Area Schools
111 E MASON
MORRICE, MI 48857

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	86,032.98	597,237.72	597,237.72
2020-2021 Fixed Carry Forward	-8,668.14	42,165.50	42,165.50
Total Indirect Costs	94,701.12	555,072.22	555,072.22
2020-2021 Direct Costs	5,652,402.29	5,141,197.55	5,141,197.55
2022-2023 Rate	1.68*	10.80*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,366,164.07	5,785,665.40	5,785,665.40
Indirect costs based on rate ** multiplied by actual direct costs	106,951.56	624,851.86	624,851.86
2022-2023 Actual Indirect Costs	102,165.05	682,663.72	682,663.72
2020-2021 Fixed Carry Forward	-8,668.14	42,165.50	42,165.50
Total Indirect Costs	110,833.19	640,498.22	640,498.22
Over/(Under) Recovery	-3,881.63	-15,646.36	-15,646.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	102,165.05	682,663.72	682,663.72
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,881.63	-15,646.36	-15,646.36
Total Projected Indirect 2024-2025 (Numerator)	106,046.68	698,310.08	698,310.08
Direct Costs	6,366,164.07	5,785,665.40	5,785,665.40
Rate for 2024-2025 **	1.67*	12.07*	12.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78070
Form R0418**

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	442,159.58	1,178,902.62	1,178,902.62
2020-2021 Fixed Carry Forward	-25,024.39	8,577.17	8,198.05
Total Indirect Costs	467,183.97	1,170,325.45	1,170,704.57
2020-2021 Direct Costs	8,857,082.81	8,120,339.77	8,120,339.77
2022-2023 Rate	5.27*	14.41*	14.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,165,878.18	10,275,495.43	10,275,495.43
Indirect costs based on rate ** multiplied by actual direct costs	588,441.78	1,480,698.89	1,481,726.44
2022-2023 Actual Indirect Costs	431,399.63	1,321,782.38	1,321,782.38
2020-2021 Fixed Carry Forward	-25,024.39	8,577.17	8,198.05
Total Indirect Costs	456,424.02	1,313,205.21	1,313,584.33
Over/(Under) Recovery	132,017.76	167,493.68	168,142.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	431,399.63	1,321,782.38	1,321,782.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	132,017.76	167,493.68	168,142.11
Total Projected Indirect 2024-2025 (Numerator)	299,381.87	1,154,288.70	1,153,640.27
Direct Costs	11,165,878.18	10,275,495.43	10,275,495.43
Rate for 2024-2025 **	2.68*	11.23*	11.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78080
Form R0418**

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	469,165.41	1,501,985.51	1,501,985.51
2020-2021 Fixed Carry Forward	42,225.65	0.00	141,539.33
Total Indirect Costs	426,939.76	1,501,985.51	1,360,446.18
2020-2021 Direct Costs	10,685,873.52	9,653,053.42	9,653,053.42
2022-2023 Rate	4.00*	15.56*	14.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,484,217.86	11,269,388.65	11,269,388.65
Indirect costs based on rate ** multiplied by actual direct costs	499,368.71	1,690,408.30	1,587,856.86
2022-2023 Actual Indirect Costs	534,162.25	1,748,991.46	1,748,991.46
2020-2021 Fixed Carry Forward	42,225.65	0.00	141,539.33
Total Indirect Costs	491,936.60	1,748,991.46	1,607,452.13
Over/(Under) Recovery	7,432.11	0.00	-19,595.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	534,162.25	1,748,991.46	1,748,991.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	7,432.11	0.00	-19,595.27
Total Projected Indirect 2024-2025 (Numerator)	526,730.14	1,748,991.46	1,768,586.73
Direct Costs	12,484,217.86	11,269,388.65	11,269,388.65
Rate for 2024-2025 **	4.22*	15.52*	15.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78100
Form R0418**

Corunna Public Schools
124 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	465,154.94	2,033,470.61	2,033,470.61
2020-2021 Fixed Carry Forward	-12,608.58	163,201.08	149,883.50
Total Indirect Costs	477,763.52	1,870,269.53	1,883,587.11
2020-2021 Direct Costs	18,851,334.49	17,283,018.82	17,283,018.82
2022-2023 Rate	2.53*	10.82*	10.90**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,218,267.31	20,172,794.37	20,172,794.37
Indirect costs based on rate ** multiplied by actual direct costs	562,122.16	2,182,696.35	2,198,834.59
2022-2023 Actual Indirect Costs	494,862.07	2,540,335.01	2,540,335.01
2020-2021 Fixed Carry Forward	-12,608.58	163,201.08	149,883.50
Total Indirect Costs	507,470.65	2,377,133.93	2,390,451.51
Over/(Under) Recovery	54,651.51	-194,437.58	-191,616.92

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	494,862.07	2,540,335.01	2,540,335.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	54,651.51	-194,437.58	-191,616.92
Total Projected Indirect 2024-2025 (Numerator)	440,210.56	2,734,772.59	2,731,951.93
Direct Costs	22,218,267.31	20,172,794.37	20,172,794.37
Rate for 2024-2025 **	1.98*	13.56*	13.54**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 78110
Form R0418**

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	931,393.17	4,190,397.71	4,190,397.71
2020-2021 Fixed Carry Forward	-68,813.40	33,273.30	34,106.69
Total Indirect Costs	1,000,206.57	4,157,124.41	4,156,291.02
2020-2021 Direct Costs	32,386,986.33	29,127,981.79	29,127,981.79
2022-2023 Rate	3.09*	14.27*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,188,669.66	32,882,998.31	32,882,998.31
Indirect costs based on rate ** multiplied by actual direct costs	1,118,229.89	4,692,403.86	4,692,403.86
2022-2023 Actual Indirect Costs	1,049,858.16	4,355,529.51	4,355,529.51
2020-2021 Fixed Carry Forward	-68,813.40	33,273.30	34,106.69
Total Indirect Costs	1,118,671.56	4,322,256.21	4,321,422.82
Over/(Under) Recovery	-441.67	370,147.65	370,981.04

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,049,858.16	4,355,529.51	4,355,529.51
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-441.67	370,147.65	370,981.04
Total Projected Indirect 2024-2025 (Numerator)	1,050,299.83	3,985,381.86	3,984,548.47
Direct Costs	36,188,669.66	32,882,998.31	32,882,998.31
Rate for 2024-2025 **	2.90*	12.12*	12.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79000
Form R0418**

Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,685,312.39	3,330,169.32	3,330,169.32
2020-2021 Fixed Carry Forward	29,843.08	-482,338.34	-482,338.34
Total Indirect Costs	1,655,469.31	3,812,507.66	3,812,507.66
2020-2021 Direct Costs	25,055,387.30	23,420,639.88	23,420,639.88
2022-2023 Rate	6.61*	16.28*	16.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,971,644.17	27,575,786.09	27,575,786.09
Indirect costs based on rate ** multiplied by actual direct costs	1,915,025.68	4,136,367.91	4,489,337.98
2022-2023 Actual Indirect Costs	1,964,784.85	3,360,642.93	3,360,642.93
2020-2021 Fixed Carry Forward	29,843.08	-482,338.34	-482,338.34
Total Indirect Costs	1,934,941.77	3,842,981.27	3,842,981.27
Over/(Under) Recovery	-19,916.09	0.00	646,356.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,964,784.85	3,360,642.93	3,360,642.93
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-19,916.09	0.00	646,356.71
Total Projected Indirect 2024-2025 (Numerator)	1,984,700.94	3,360,642.93	2,714,286.22
Direct Costs	28,971,644.17	27,575,786.09	27,575,786.09
Rate for 2024-2025 **	6.85*	12.19*	9.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79010
Form R0418**

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	106,886.90	406,655.63	406,655.63
2020-2021 Fixed Carry Forward	-1,254.91	98,637.48	101,935.87
Total Indirect Costs	108,141.81	308,018.15	304,719.76
2020-2021 Direct Costs	4,412,879.13	4,113,110.40	4,113,110.40
2022-2023 Rate	2.45*	7.49*	7.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,808,628.90	5,393,359.07	5,393,359.07
Indirect costs based on rate ** multiplied by actual direct costs	142,311.41	403,962.59	399,647.91
2022-2023 Actual Indirect Costs	211,978.29	627,248.12	627,248.12
2020-2021 Fixed Carry Forward	-1,254.91	98,637.48	101,935.87
Total Indirect Costs	213,233.20	528,610.64	525,312.25
Over/(Under) Recovery	-70,921.79	-124,648.05	-125,664.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	211,978.29	627,248.12	627,248.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-70,921.79	-124,648.05	-125,664.34
Total Projected Indirect 2024-2025 (Numerator)	282,900.08	751,896.17	752,912.46
Direct Costs	5,808,628.90	5,393,359.07	5,393,359.07
Rate for 2024-2025 **	4.87*	13.94*	13.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79020
Form R0418**

Caro Community Schools
301 N HOOPER ST
CARO, MI 48723

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	332,363.15	1,765,818.57	1,765,818.57
2020-2021 Fixed Carry Forward	-7,005.99	-13,558.77	-13,558.77
Total Indirect Costs	339,369.14	1,779,377.34	1,779,377.34
2020-2021 Direct Costs	17,039,123.98	15,605,668.56	15,605,668.56
2022-2023 Rate	1.99*	11.40*	11.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,589,863.23	18,073,191.40	18,073,191.40
Indirect costs based on rate ** multiplied by actual direct costs	389,838.28	2,060,343.82	2,060,343.82
2022-2023 Actual Indirect Costs	366,524.27	1,883,196.10	1,883,196.10
2020-2021 Fixed Carry Forward	-7,005.99	-13,558.77	-13,558.77
Total Indirect Costs	373,530.26	1,896,754.87	1,896,754.87
Over/(Under) Recovery	16,308.02	163,588.95	163,588.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	366,524.27	1,883,196.10	1,883,196.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,308.02	163,588.95	163,588.95
Total Projected Indirect 2024-2025 (Numerator)	350,216.25	1,719,607.15	1,719,607.15
Direct Costs	19,589,863.23	18,073,191.40	18,073,191.40
Rate for 2024-2025 **	1.79*	9.51*	9.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79030
Form R0418**

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	416,756.32	1,109,085.93	1,109,085.93
2020-2021 Fixed Carry Forward	-19,753.38	-54,158.73	-54,158.73
Total Indirect Costs	436,509.70	1,163,244.66	1,163,244.66
2020-2021 Direct Costs	10,141,991.28	9,449,661.67	9,449,661.67
2022-2023 Rate	4.30*	12.31*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,319,799.53	11,434,310.25	11,434,310.25
Indirect costs based on rate ** multiplied by actual direct costs	529,751.38	1,407,563.59	1,407,563.59
2022-2023 Actual Indirect Costs	533,755.47	1,419,244.75	1,419,244.75
2020-2021 Fixed Carry Forward	-19,753.38	-54,158.73	-54,158.73
Total Indirect Costs	553,508.85	1,473,403.48	1,473,403.48
Over/(Under) Recovery	-23,757.47	-65,839.89	-65,839.89

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	533,755.47	1,419,244.75	1,419,244.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,757.47	-65,839.89	-65,839.89
Total Projected Indirect 2024-2025 (Numerator)	557,512.94	1,485,084.64	1,485,084.64
Direct Costs	12,319,799.53	11,434,310.25	11,434,310.25
Rate for 2024-2025 **	4.53*	12.99*	12.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79080
Form R0418**

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	276,393.24	859,635.81	859,635.81
2020-2021 Fixed Carry Forward	34,998.71	0.00	117,600.36
Total Indirect Costs	241,394.53	859,635.81	742,035.45
2020-2021 Direct Costs	6,487,992.87	5,904,750.30	5,904,750.30
2022-2023 Rate	3.72*	14.56*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,423,070.63	7,300,925.22	7,300,925.22
Indirect costs based on rate ** multiplied by actual direct costs	313,338.23	1,063,014.71	917,726.30
2022-2023 Actual Indirect Costs	329,110.43	1,451,255.84	1,451,255.84
2020-2021 Fixed Carry Forward	34,998.71	0.00	117,600.36
Total Indirect Costs	294,111.72	1,451,255.84	1,333,655.48
Over/(Under) Recovery	19,226.51	-388,241.13	-415,929.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	329,110.43	1,451,255.84	1,451,255.84
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,226.51	-388,241.13	-415,929.18
Total Projected Indirect 2024-2025 (Numerator)	309,883.92	1,839,496.97	1,867,185.02
Direct Costs	8,423,070.63	7,300,925.22	7,300,925.22
Rate for 2024-2025 **	3.68*	25.20*	25.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79090
Form R0418**

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	216,871.18	818,018.49	818,018.49
2020-2021 Fixed Carry Forward	17,897.44	0.00	44,992.24
Total Indirect Costs	198,973.74	818,018.49	773,026.25
2020-2021 Direct Costs	5,472,305.81	5,042,324.07	5,042,324.07
2022-2023 Rate	3.64*	16.22*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,619,632.93	6,813,408.22	6,813,408.22
Indirect costs based on rate ** multiplied by actual direct costs	277,354.64	1,022,011.23	1,044,495.48
2022-2023 Actual Indirect Costs	226,242.25	1,032,466.96	1,032,466.96
2020-2021 Fixed Carry Forward	17,897.44	0.00	44,992.24
Total Indirect Costs	208,344.81	1,032,466.96	987,474.72
Over/(Under) Recovery	86,907.27	0.00	102,013.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	226,242.25	1,032,466.96	1,032,466.96
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	86,907.27	0.00	102,013.00
Total Projected Indirect 2024-2025 (Numerator)	139,334.98	1,032,466.96	930,453.96
Direct Costs	7,619,632.93	6,813,408.22	6,813,408.22
Rate for 2024-2025 **	1.83*	15.15*	13.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79100
Form R0418**

Millington Community Schools
8664 DEAN DR
MILLINGTON, MI 48746

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	473,446.35	1,464,573.09	1,464,573.09
2020-2021 Fixed Carry Forward	-117,890.90	28,934.78	33,425.52
Total Indirect Costs	591,337.25	1,435,638.31	1,431,147.57
2020-2021 Direct Costs	11,241,695.53	10,250,568.79	10,250,568.79
2022-2023 Rate	5.26*	14.01*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,233,485.76	11,041,847.71	11,041,847.71
Indirect costs based on rate ** multiplied by actual direct costs	643,481.35	1,546,962.86	1,541,441.94
2022-2023 Actual Indirect Costs	524,780.41	1,716,418.46	1,716,418.46
2020-2021 Fixed Carry Forward	-117,890.90	28,934.78	33,425.52
Total Indirect Costs	642,671.31	1,687,483.68	1,682,992.94
Over/(Under) Recovery	810.04	-140,520.82	-141,551.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	524,780.41	1,716,418.46	1,716,418.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	810.04	-140,520.82	-141,551.00
Total Projected Indirect 2024-2025 (Numerator)	523,970.37	1,856,939.28	1,857,969.46
Direct Costs	12,233,485.76	11,041,847.71	11,041,847.71
Rate for 2024-2025 **	4.28*	16.82*	16.83**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79110
Form R0418**

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	396,671.79	1,161,858.16	1,161,858.16
2020-2021 Fixed Carry Forward	-17,176.44	0.00	93,187.62
Total Indirect Costs	413,848.23	1,161,858.16	1,068,670.54
2020-2021 Direct Costs	8,091,610.05	7,534,644.88	7,534,644.88
2022-2023 Rate	5.11*	15.42*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,296,703.76	9,370,197.92	9,370,197.92
Indirect costs based on rate ** multiplied by actual direct costs	526,161.56	1,405,529.69	1,328,694.07
2022-2023 Actual Indirect Costs	439,263.78	1,365,769.62	1,365,769.62
2020-2021 Fixed Carry Forward	-17,176.44	0.00	93,187.62
Total Indirect Costs	456,440.22	1,365,769.62	1,272,582.00
Over/(Under) Recovery	69,721.34	0.00	56,112.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	439,263.78	1,365,769.62	1,365,769.62
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	69,721.34	0.00	56,112.07
Total Projected Indirect 2024-2025 (Numerator)	369,542.44	1,365,769.62	1,309,657.55
Direct Costs	10,296,703.76	9,370,197.92	9,370,197.92
Rate for 2024-2025 **	3.59*	14.58*	13.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79145
Form R0418**

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	431,687.33	1,157,273.13	1,157,273.13
2020-2021 Fixed Carry Forward	-68,245.13	0.00	21,826.69
Total Indirect Costs	499,932.46	1,157,273.13	1,135,446.44
2020-2021 Direct Costs	7,657,738.39	6,932,152.59	6,932,152.59
2022-2023 Rate	6.53*	16.69*	16.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,449,045.91	7,446,185.13	7,446,185.13
Indirect costs based on rate ** multiplied by actual direct costs	551,722.70	1,116,927.77	1,219,685.12
2022-2023 Actual Indirect Costs	508,536.08	1,511,396.86	1,511,396.86
2020-2021 Fixed Carry Forward	-68,245.13	0.00	21,826.69
Total Indirect Costs	576,781.21	1,511,396.86	1,489,570.17
Over/(Under) Recovery	-25,058.51	0.00	-269,885.05

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	508,536.08	1,511,396.86	1,511,396.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-25,058.51	0.00	-269,885.05
Total Projected Indirect 2024-2025 (Numerator)	533,594.59	1,511,396.86	1,781,281.91
Direct Costs	8,449,045.91	7,446,185.13	7,446,185.13
Rate for 2024-2025 **	6.32*	20.30*	23.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 79150
Form R0418**

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	430,346.15	1,126,556.14	1,126,556.14
2020-2021 Fixed Carry Forward	77,656.76	371,411.61	371,411.61
Total Indirect Costs	352,689.39	755,144.53	755,144.53
2020-2021 Direct Costs	12,466,242.30	11,770,032.31	11,770,032.31
2022-2023 Rate	2.83*	6.42*	6.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,262,598.59	13,013,913.71	13,013,913.71
Indirect costs based on rate ** multiplied by actual direct costs	403,631.54	835,493.26	835,493.26
2022-2023 Actual Indirect Costs	667,175.27	1,915,860.15	1,915,860.15
2020-2021 Fixed Carry Forward	77,656.76	371,411.61	371,411.61
Total Indirect Costs	589,518.51	1,544,448.54	1,544,448.54
Over/(Under) Recovery	-108,230.21	-708,955.28	-708,955.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	667,175.27	1,915,860.15	1,915,860.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-108,230.21	-708,955.28	-708,955.28
Total Projected Indirect 2024-2025 (Numerator)	775,405.48	2,624,815.43	2,624,815.43
Direct Costs	14,262,598.59	13,013,913.71	13,013,913.71
Rate for 2024-2025 **	5.44*	20.17*	20.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80000
Form R0418**

Van Buren ISD
490 S PAW PAW ST
LAWRENCE, MI 49064

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,295,615.78	5,664,756.64	5,664,756.64
2020-2021 Fixed Carry Forward	-643,171.06	-596,583.29	-596,583.29
Total Indirect Costs	3,938,786.84	6,261,339.93	6,261,339.93
2020-2021 Direct Costs	42,930,708.10	40,561,567.24	40,561,567.24
2022-2023 Rate	9.17*	15.44*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	50,609,929.77	47,779,422.85	47,779,422.85
Indirect costs based on rate ** multiplied by actual direct costs	4,640,930.56	7,166,913.43	7,377,142.89
2022-2023 Actual Indirect Costs	4,194,600.49	7,025,107.41	7,025,107.41
2020-2021 Fixed Carry Forward	-643,171.06	-596,583.29	-596,583.29
Total Indirect Costs	4,837,771.55	7,621,690.70	7,621,690.70
Over/(Under) Recovery	-196,840.99	0.00	-244,547.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,194,600.49	7,025,107.41	7,025,107.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-196,840.99	0.00	-244,547.81
Total Projected Indirect 2024-2025 (Numerator)	4,391,441.48	7,025,107.41	7,269,655.22
Direct Costs	50,609,929.77	47,779,422.85	47,779,422.85
Rate for 2024-2025 **	8.68*	14.70*	15.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80010
Form R0418**

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,057,707.19	3,276,618.15	3,276,618.15
2020-2021 Fixed Carry Forward	255,288.15	0.00	464,903.90
Total Indirect Costs	802,419.04	3,276,618.15	2,811,714.25
2020-2021 Direct Costs	20,371,453.66	18,152,542.70	18,152,542.70
2022-2023 Rate	3.94*	18.05*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,694,484.36	20,994,084.61	20,994,084.61
Indirect costs based on rate ** multiplied by actual direct costs	933,562.68	3,149,112.69	3,251,983.71
2022-2023 Actual Indirect Costs	1,150,013.72	3,850,413.47	3,850,413.47
2020-2021 Fixed Carry Forward	255,288.15	0.00	464,903.90
Total Indirect Costs	894,725.57	3,850,413.47	3,385,509.57
Over/(Under) Recovery	38,837.11	0.00	-133,525.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,150,013.72	3,850,413.47	3,850,413.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,837.11	0.00	-133,525.86
Total Projected Indirect 2024-2025 (Numerator)	1,111,176.61	3,850,413.47	3,983,939.33
Direct Costs	23,694,484.36	20,994,084.61	20,994,084.61
Rate for 2024-2025 **	4.69*	18.34*	18.98**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80020
Form R0418**

Bangor Public Schools (Van Buren)
801 W ARLINGTON ST
BANGOR, MI 49013

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	482,054.85	1,648,058.24	1,648,058.24
2020-2021 Fixed Carry Forward	3,974.09	0.00	124,843.97
Total Indirect Costs	478,080.76	1,648,058.24	1,523,214.27
2020-2021 Direct Costs	11,744,818.05	10,578,814.66	10,578,814.66
2022-2023 Rate	4.07*	15.58*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,871,875.37	13,979,425.53	13,979,425.53
Indirect costs based on rate ** multiplied by actual direct costs	645,985.33	2,096,913.83	2,013,037.28
2022-2023 Actual Indirect Costs	507,556.61	2,400,006.45	2,400,006.45
2020-2021 Fixed Carry Forward	3,974.09	0.00	124,843.97
Total Indirect Costs	503,582.52	2,400,006.45	2,275,162.48
Over/(Under) Recovery	142,402.81	0.00	-262,125.20

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	507,556.61	2,400,006.45	2,400,006.45
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	142,402.81	0.00	-262,125.20
Total Projected Indirect 2024-2025 (Numerator)	365,153.80	2,400,006.45	2,662,131.65
Direct Costs	15,871,875.37	13,979,425.53	13,979,425.53
Rate for 2024-2025 **	2.30*	17.17*	19.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80040
Form R0418**

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	300,325.34	878,251.72	878,251.72
2020-2021 Fixed Carry Forward	-35,640.01	0.00	28,218.19
Total Indirect Costs	335,965.35	878,251.72	850,033.53
2020-2021 Direct Costs	5,282,842.13	4,704,915.75	4,704,915.75
2022-2023 Rate	6.36*	18.67*	18.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,523,424.73	4,685,902.46	4,685,902.46
Indirect costs based on rate ** multiplied by actual direct costs	351,289.81	702,885.37	846,742.57
2022-2023 Actual Indirect Costs	388,851.62	1,226,373.89	1,226,373.89
2020-2021 Fixed Carry Forward	-35,640.01	0.00	28,218.19
Total Indirect Costs	424,491.63	1,226,373.89	1,198,155.70
Over/(Under) Recovery	-108,841.83	0.00	-323,194.94

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	388,851.62	1,226,373.89	1,226,373.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-108,841.83	0.00	-323,194.94
Total Projected Indirect 2024-2025 (Numerator)	497,693.45	1,226,373.89	1,549,568.83
Direct Costs	5,523,424.73	4,685,902.46	4,685,902.46
Rate for 2024-2025 **	9.01*	26.17*	33.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80050
Form R0418**

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	832,211.81	1,574,897.00	1,574,897.00
2020-2021 Fixed Carry Forward	-317,926.22	0.00	-257,935.16
Total Indirect Costs	1,150,138.03	1,574,897.00	1,832,832.16
2020-2021 Direct Costs	6,881,836.14	6,139,150.95	6,139,150.95
2022-2023 Rate	16.71*	25.65*	29.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,478,001.04	8,532,417.55	8,532,417.55
Indirect costs based on rate ** multiplied by actual direct costs	1,421,700.16	1,279,862.63	2,133,104.39
2022-2023 Actual Indirect Costs	546,944.87	1,492,528.36	1,492,528.36
2020-2021 Fixed Carry Forward	-317,926.22	0.00	-257,935.16
Total Indirect Costs	864,871.09	1,492,528.36	1,750,463.52
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	546,944.87	1,492,528.36	1,492,528.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	546,944.87	1,492,528.36	1,492,528.36
Direct Costs	9,478,001.04	8,532,417.55	8,532,417.55
Rate for 2024-2025 **	5.77*	17.49*	17.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80090
Form R0418**

Bloomington Public School District
P.O. Box 217
Bloomington, MI 49026

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	401,467.96	1,774,238.79	1,774,238.79
2020-2021 Fixed Carry Forward	40,865.43	0.00	-46,042.04
Total Indirect Costs	360,602.53	1,774,238.79	1,820,280.83
2020-2021 Direct Costs	11,465,013.39	10,473,092.80	10,473,092.80
2022-2023 Rate	3.15*	16.94*	17.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,309,466.51	12,637,131.61	12,637,131.61
Indirect costs based on rate ** multiplied by actual direct costs	450,748.20	1,895,569.74	2,196,333.47
2022-2023 Actual Indirect Costs	532,409.10	2,204,744.00	2,204,744.00
2020-2021 Fixed Carry Forward	40,865.43	0.00	-46,042.04
Total Indirect Costs	491,543.67	2,204,744.00	2,250,786.04
Over/(Under) Recovery	-40,795.47	0.00	-54,452.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	532,409.10	2,204,744.00	2,204,744.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-40,795.47	0.00	-54,452.57
Total Projected Indirect 2024-2025 (Numerator)	573,204.57	2,204,744.00	2,259,196.57
Direct Costs	14,309,466.51	12,637,131.61	12,637,131.61
Rate for 2024-2025 **	4.01*	17.45*	17.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80110
Form R0418**

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	339,858.17	1,142,037.47	1,142,037.47
2020-2021 Fixed Carry Forward	-26,090.29	-8,615.06	-8,385.34
Total Indirect Costs	365,948.46	1,150,652.53	1,150,422.81
2020-2021 Direct Costs	8,426,633.18	7,624,453.88	7,624,453.88
2022-2023 Rate	4.34*	15.09*	15.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,682,137.11	8,727,149.11	8,727,149.11
Indirect costs based on rate ** multiplied by actual direct costs	420,204.75	1,309,072.37	1,316,926.80
2022-2023 Actual Indirect Costs	338,428.18	1,293,416.18	1,293,416.18
2020-2021 Fixed Carry Forward	-26,090.29	-8,615.06	-8,385.34
Total Indirect Costs	364,518.47	1,302,031.24	1,301,801.52
Over/(Under) Recovery	55,686.28	0.00	15,125.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	338,428.18	1,293,416.18	1,293,416.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	55,686.28	0.00	15,125.28
Total Projected Indirect 2024-2025 (Numerator)	282,741.90	1,293,416.18	1,278,290.90
Direct Costs	9,682,137.11	8,727,149.11	8,727,149.11
Rate for 2024-2025 **	2.92*	14.82*	14.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80120
Form R0418**

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	536,289.38	1,654,323.44	1,654,323.44
2020-2021 Fixed Carry Forward	86,348.71	0.00	211,104.22
Total Indirect Costs	449,940.67	1,654,323.44	1,443,219.22
2020-2021 Direct Costs	13,446,871.92	12,328,837.86	12,328,837.86
2022-2023 Rate	3.35*	13.42*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	15,684,510.63	14,296,467.23	14,296,467.23
Indirect costs based on rate ** multiplied by actual direct costs	525,431.11	1,918,585.90	1,674,116.31
2022-2023 Actual Indirect Costs	703,578.50	2,091,621.90	2,091,621.90
2020-2021 Fixed Carry Forward	86,348.71	0.00	211,104.22
Total Indirect Costs	617,229.79	2,091,621.90	1,880,517.68
Over/(Under) Recovery	-91,798.68	-173,036.00	-206,401.37

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	703,578.50	2,091,621.90	2,091,621.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-91,798.68	-173,036.00	-206,401.37
Total Projected Indirect 2024-2025 (Numerator)	795,377.18	2,264,657.90	2,298,023.27
Direct Costs	15,684,510.63	14,296,467.23	14,296,467.23
Rate for 2024-2025 **	5.07*	15.84*	16.07**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80130
Form R0418**

Lawrence Public Schools
650 W SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	372,566.96	815,226.17	815,226.17
2020-2021 Fixed Carry Forward	18,161.80	0.00	-8,893.84
Total Indirect Costs	354,405.16	815,226.17	824,120.01
2020-2021 Direct Costs	5,448,576.26	5,005,917.05	5,005,917.05
2022-2023 Rate	6.50*	16.29*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,222,206.90	5,707,787.41	5,707,787.41
Indirect costs based on rate ** multiplied by actual direct costs	404,443.45	856,168.11	939,501.81
2022-2023 Actual Indirect Costs	393,495.63	907,915.12	907,915.12
2020-2021 Fixed Carry Forward	18,161.80	0.00	-8,893.84
Total Indirect Costs	375,333.83	907,915.12	916,808.96
Over/(Under) Recovery	29,109.62	0.00	22,692.85

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	393,495.63	907,915.12	907,915.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	29,109.62	0.00	22,692.85
Total Projected Indirect 2024-2025 (Numerator)	364,386.01	907,915.12	885,222.27
Direct Costs	6,222,206.90	5,707,787.41	5,707,787.41
Rate for 2024-2025 **	5.86*	15.91*	15.51**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80140
Form R0418**

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	374,697.07	1,419,435.07	1,419,435.07
2020-2021 Fixed Carry Forward	29,663.42	0.00	52,345.62
Total Indirect Costs	345,033.65	1,419,435.07	1,367,089.45
2020-2021 Direct Costs	9,695,499.79	8,650,761.79	8,650,761.79
2022-2023 Rate	3.56*	16.41*	15.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,036,079.29	10,778,553.66	10,778,553.66
Indirect costs based on rate ** multiplied by actual direct costs	428,484.42	1,616,783.05	1,703,011.48
2022-2023 Actual Indirect Costs	504,016.46	1,761,542.09	1,761,542.09
2020-2021 Fixed Carry Forward	29,663.42	0.00	52,345.62
Total Indirect Costs	474,353.04	1,761,542.09	1,709,196.47
Over/(Under) Recovery	-45,868.62	0.00	-6,184.99

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	504,016.46	1,761,542.09	1,761,542.09
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-45,868.62	0.00	-6,184.99
Total Projected Indirect 2024-2025 (Numerator)	549,885.08	1,761,542.09	1,767,727.08
Direct Costs	12,036,079.29	10,778,553.66	10,778,553.66
Rate for 2024-2025 **	4.57*	16.34*	16.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80150
Form R0418

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,169,331.70	4,380,017.20	4,380,017.20
2020-2021 Fixed Carry Forward	1,547.28	-64,219.87	-66,617.86
Total Indirect Costs	1,167,784.42	4,444,237.07	4,446,635.06
2020-2021 Direct Costs	32,394,218.36	29,279,493.41	29,279,493.41
2022-2023 Rate	3.60*	15.18*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,634,458.49	39,527,428.53	39,527,428.53
Indirect costs based on rate ** multiplied by actual direct costs	1,570,840.51	5,929,114.28	6,004,216.39
2022-2023 Actual Indirect Costs	1,866,878.50	5,973,908.46	5,973,908.46
2020-2021 Fixed Carry Forward	1,547.28	-64,219.87	-66,617.86
Total Indirect Costs	1,865,331.22	6,038,128.33	6,040,526.32
Over/(Under) Recovery	-294,490.71	0.00	-36,309.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,866,878.50	5,973,908.46	5,973,908.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-294,490.71	0.00	-36,309.93
Total Projected Indirect 2024-2025 (Numerator)	2,161,369.21	5,973,908.46	6,010,218.39
Direct Costs	43,634,458.49	39,527,428.53	39,527,428.53
Rate for 2024-2025 **	4.95*	15.11*	15.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80160
Form R0418**

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,076,249.77	2,990,444.69	2,990,444.69
2020-2021 Fixed Carry Forward	162,656.89	0.00	392,873.20
Total Indirect Costs	913,592.88	2,990,444.69	2,597,571.49
2020-2021 Direct Costs	22,180,719.93	20,266,525.01	20,266,525.01
2022-2023 Rate	4.12*	14.76*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	28,441,896.53	25,737,417.77	25,737,417.77
Indirect costs based on rate ** multiplied by actual direct costs	1,171,806.14	3,798,842.86	3,299,536.96
2022-2023 Actual Indirect Costs	1,379,412.42	4,083,891.18	4,083,891.18
2020-2021 Fixed Carry Forward	162,656.89	0.00	392,873.20
Total Indirect Costs	1,216,755.53	4,083,891.18	3,691,017.98
Over/(Under) Recovery	-44,949.39	-285,048.32	-391,481.02

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,379,412.42	4,083,891.18	4,083,891.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-44,949.39	-285,048.32	-391,481.02
Total Projected Indirect 2024-2025 (Numerator)	1,424,361.81	4,368,939.50	4,475,372.20
Direct Costs	28,441,896.53	25,737,417.77	25,737,417.77
Rate for 2024-2025 **	5.01*	16.98*	17.39**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80240
Form R0418**

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60.00	21,681.80	21,681.80
2020-2021 Fixed Carry Forward	-6.07	4,173.88	4,173.88
Total Indirect Costs	66.07	17,507.92	17,507.92
2020-2021 Direct Costs	247,647.31	226,025.51	226,025.51
2022-2023 Rate	0.03*	7.75*	7.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	285,568.26	256,785.80	256,785.80
Indirect costs based on rate ** multiplied by actual direct costs	85.67	19,900.90	19,900.90
2022-2023 Actual Indirect Costs	0.00	28,782.46	28,782.46
2020-2021 Fixed Carry Forward	-6.07	4,173.88	4,173.88
Total Indirect Costs	6.07	24,608.58	24,608.58
Over/(Under) Recovery	79.60	-4,707.68	-4,707.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	28,782.46	28,782.46
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	79.60	-4,707.68	-4,707.68
Total Projected Indirect 2024-2025 (Numerator)	-79.60	33,490.14	33,490.14
Direct Costs	285,568.26	256,785.80	256,785.80
Rate for 2024-2025 **	0.00*	13.04*	13.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 80900
Form R0418**

Michigan Online School
209 S STATE ST
GOBLES, MI 49055

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	231,750.70	296,580.73	296,580.73
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	231,750.70	296,580.73	296,580.73
2020-2021 Direct Costs	5,619,422.18	5,554,592.15	5,554,592.15
2022-2023 Rate	4.12*	5.34*	5.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,317,504.59	9,177,198.07	9,177,198.07
Indirect costs based on rate ** multiplied by actual direct costs	383,881.19	490,062.38	490,062.38
2022-2023 Actual Indirect Costs	331,313.58	471,620.10	471,620.10
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	331,313.58	471,620.10	471,620.10
Over/(Under) Recovery	52,567.61	18,442.28	18,442.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	331,313.58	471,620.10	471,620.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	52,567.61	18,442.28	18,442.28
Total Projected Indirect 2024-2025 (Numerator)	278,745.97	453,177.82	453,177.82
Direct Costs	9,317,504.59	9,177,198.07	9,177,198.07
Rate for 2024-2025 **	2.99*	4.94*	4.94**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81000
Form R0418**

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,298,784.44	10,628,368.74	10,628,368.74
2020-2021 Fixed Carry Forward	1,690.76	0.00	114,590.75
Total Indirect Costs	6,297,093.68	10,628,368.74	10,513,777.99
2020-2021 Direct Costs	57,433,684.61	53,104,100.31	53,104,100.31
2022-2023 Rate	10.96*	20.01*	19.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	70,100,282.18	66,878,309.94	66,878,309.94
Indirect costs based on rate ** multiplied by actual direct costs	7,682,990.93	10,031,746.49	13,241,905.37
2022-2023 Actual Indirect Costs	7,267,196.28	10,489,168.52	10,489,168.52
2020-2021 Fixed Carry Forward	1,690.76	0.00	114,590.75
Total Indirect Costs	7,265,505.52	10,489,168.52	10,374,577.77
Over/(Under) Recovery	417,485.41	0.00	2,867,327.60

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	7,267,196.28	10,489,168.52	10,489,168.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	417,485.41	0.00	2,867,327.60
Total Projected Indirect 2024-2025 (Numerator)	6,849,710.87	10,489,168.52	7,621,840.92
Direct Costs	70,100,282.18	66,878,309.94	66,878,309.94
Rate for 2024-2025 **	9.77*	15.68*	11.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81010
Form R0418**

Ann Arbor Public Schools
2555 S STATE ST
ANN ARBOR, MI 48104

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,699,433.71	24,111,442.19	24,111,442.19
2020-2021 Fixed Carry Forward	756,752.28	504,903.90	504,903.90
Total Indirect Costs	5,942,681.43	23,606,538.29	23,606,538.29
2020-2021 Direct Costs	244,392,440.41	235,513,918.44	235,513,918.44
2022-2023 Rate	2.43*	10.02*	10.02**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	304,812,952.26	281,013,688.54	281,013,688.54
Indirect costs based on rate ** multiplied by actual direct costs	7,406,954.74	28,157,571.59	28,157,571.59
2022-2023 Actual Indirect Costs	9,230,585.36	33,029,849.08	33,029,849.08
2020-2021 Fixed Carry Forward	756,752.28	504,903.90	504,903.90
Total Indirect Costs	8,473,833.08	32,524,945.18	32,524,945.18
Over/(Under) Recovery	-1,066,878.34	-4,367,373.59	-4,367,373.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,230,585.36	33,029,849.08	33,029,849.08
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,066,878.34	-4,367,373.59	-4,367,373.59
Total Projected Indirect 2024-2025 (Numerator)	10,297,463.70	37,397,222.67	37,397,222.67
Direct Costs	304,812,952.26	281,013,688.54	281,013,688.54
Rate for 2024-2025 **	3.38*	13.31*	13.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81020
Form R0418

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,740,471.17	7,435,118.34	7,435,118.34
2020-2021 Fixed Carry Forward	-39,723.62	0.00	1,407,167.99
Total Indirect Costs	1,780,194.79	7,435,118.34	6,027,950.35
2020-2021 Direct Costs	58,931,448.81	53,102,428.72	53,102,428.72
2022-2023 Rate	3.02*	14.00*	11.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	72,410,816.74	65,920,864.62	65,920,864.62
Indirect costs based on rate ** multiplied by actual direct costs	2,186,806.67	9,228,921.05	7,482,018.13
2022-2023 Actual Indirect Costs	1,778,172.77	8,268,124.89	8,268,124.89
2020-2021 Fixed Carry Forward	-39,723.62	0.00	1,407,167.99
Total Indirect Costs	1,817,896.39	8,268,124.89	6,860,956.90
Over/(Under) Recovery	368,910.28	960,796.16	621,061.23

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,778,172.77	8,268,124.89	8,268,124.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	368,910.28	960,796.16	621,061.23
Total Projected Indirect 2024-2025 (Numerator)	1,409,262.49	7,307,328.73	7,647,063.66
Direct Costs	72,410,816.74	65,920,864.62	65,920,864.62
Rate for 2024-2025 **	1.95*	11.09*	11.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81040
Form R0418**

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,460,899.54	4,086,132.34	4,086,132.34
2020-2021 Fixed Carry Forward	-221,383.17	0.00	65,381.01
Total Indirect Costs	1,682,282.71	4,086,132.34	4,020,751.33
2020-2021 Direct Costs	29,684,702.03	27,059,469.23	27,059,469.23
2022-2023 Rate	5.67*	15.10*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,526,977.07	33,149,991.40	33,149,991.40
Indirect costs based on rate ** multiplied by actual direct costs	2,071,079.60	4,972,498.71	4,926,088.72
2022-2023 Actual Indirect Costs	1,804,816.57	5,181,802.24	5,181,802.24
2020-2021 Fixed Carry Forward	-221,383.17	0.00	65,381.01
Total Indirect Costs	2,026,199.74	5,181,802.24	5,116,421.23
Over/(Under) Recovery	44,879.86	0.00	-190,332.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,804,816.57	5,181,802.24	5,181,802.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,879.86	0.00	-190,332.51
Total Projected Indirect 2024-2025 (Numerator)	1,759,936.71	5,181,802.24	5,372,134.75
Direct Costs	36,526,977.07	33,149,991.40	33,149,991.40
Rate for 2024-2025 **	4.82*	15.63*	16.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81050
Form R0418**

Dexter Community School District
2704 BAKER RD
DEXTER, MI 48130

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	831,823.65	5,258,085.63	5,258,085.63
2020-2021 Fixed Carry Forward	-33,851.60	-560,345.91	-560,345.91
Total Indirect Costs	865,675.25	5,818,431.54	5,818,431.54
2020-2021 Direct Costs	45,783,652.08	41,139,595.90	41,139,595.90
2022-2023 Rate	1.89*	14.14*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	55,224,140.41	50,625,859.94	50,625,859.94
Indirect costs based on rate ** multiplied by actual direct costs	1,043,736.25	7,158,496.60	7,158,496.60
2022-2023 Actual Indirect Costs	1,010,824.60	5,609,105.07	5,609,105.07
2020-2021 Fixed Carry Forward	-33,851.60	-560,345.91	-560,345.91
Total Indirect Costs	1,044,676.20	6,169,450.98	6,169,450.98
Over/(Under) Recovery	-939.95	989,045.62	989,045.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,010,824.60	5,609,105.07	5,609,105.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-939.95	989,045.62	989,045.62
Total Projected Indirect 2024-2025 (Numerator)	1,011,764.55	4,620,059.45	4,620,059.45
Direct Costs	55,224,140.41	50,625,859.94	50,625,859.94
Rate for 2024-2025 **	1.83*	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 2024-2025 Indirect Cost Rates
School District 81070
Form R0418**

Lincoln Consolidated School District
7425 WILLIS RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,473,946.54	5,950,678.71	5,950,678.71
2020-2021 Fixed Carry Forward	51,395.01	-532,838.03	-530,638.70
Total Indirect Costs	1,422,551.53	6,483,516.74	6,481,317.41
2020-2021 Direct Costs	45,093,877.37	41,975,312.20	41,975,312.20
2022-2023 Rate	3.15*	15.45*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,600,495.05	51,074,659.21	51,074,659.21
Indirect costs based on rate ** multiplied by actual direct costs	1,782,915.59	7,661,198.88	7,885,927.38
2022-2023 Actual Indirect Costs	2,264,834.58	7,790,670.42	7,790,670.42
2020-2021 Fixed Carry Forward	51,395.01	-532,838.03	-530,638.70
Total Indirect Costs	2,213,439.57	8,323,508.45	8,321,309.12
Over/(Under) Recovery	-430,523.98	0.00	-435,381.74

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,264,834.58	7,790,670.42	7,790,670.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-430,523.98	0.00	-435,381.74
Total Projected Indirect 2024-2025 (Numerator)	2,695,358.56	7,790,670.42	8,226,052.16
Direct Costs	56,600,495.05	51,074,659.21	51,074,659.21
Rate for 2024-2025 **	4.76*	15.25*	16.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81080
Form R0418**

Manchester Community Schools
710 E MAIN ST
MANCHESTER, MI 48158

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	499,650.53	1,326,713.10	1,326,713.10
2020-2021 Fixed Carry Forward	2,777.04	0.00	66,257.01
Total Indirect Costs	496,873.49	1,326,713.10	1,260,456.09
2020-2021 Direct Costs	9,648,610.86	8,821,548.29	8,821,548.29
2022-2023 Rate	5.15*	15.04*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,935,312.89	10,377,037.82	10,377,037.82
Indirect costs based on rate ** multiplied by actual direct costs	614,668.61	1,556,555.67	1,482,878.70
2022-2023 Actual Indirect Costs	486,351.28	2,044,626.35	2,044,626.35
2020-2021 Fixed Carry Forward	2,777.04	0.00	66,257.01
Total Indirect Costs	483,574.24	2,044,626.35	1,978,369.34
Over/(Under) Recovery	131,094.37	0.00	-495,490.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	486,351.28	2,044,626.35	2,044,626.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	131,094.37	0.00	-495,490.64
Total Projected Indirect 2024-2025 (Numerator)	355,256.91	2,044,626.35	2,540,116.99
Direct Costs	11,935,312.89	10,377,037.82	10,377,037.82
Rate for 2024-2025 **	2.98*	19.70*	24.48**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81100
Form R0418**

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	998,908.93	3,842,410.36	3,842,410.36
2020-2021 Fixed Carry Forward	-104,678.35	0.00	-205,193.93
Total Indirect Costs	1,103,587.28	3,842,410.36	4,047,604.29
2020-2021 Direct Costs	25,476,507.12	22,633,005.69	22,633,005.69
2022-2023 Rate	4.33*	16.98*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	30,493,205.98	26,600,140.83	26,600,140.83
Indirect costs based on rate ** multiplied by actual direct costs	1,320,355.82	3,990,021.12	4,756,105.18
2022-2023 Actual Indirect Costs	1,073,196.56	4,966,261.71	4,966,261.71
2020-2021 Fixed Carry Forward	-104,678.35	0.00	-205,193.93
Total Indirect Costs	1,177,874.91	4,966,261.71	5,171,455.64
Over/(Under) Recovery	142,480.91	0.00	-415,350.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,073,196.56	4,966,261.71	4,966,261.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	142,480.91	0.00	-415,350.46
Total Projected Indirect 2024-2025 (Numerator)	930,715.65	4,966,261.71	5,381,612.17
Direct Costs	30,493,205.98	26,600,140.83	26,600,140.83
Rate for 2024-2025 **	3.05*	18.67*	20.23**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81120
Form R0418**

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,884,777.12	6,511,951.72	6,511,951.72
2020-2021 Fixed Carry Forward	180,940.39	290,539.87	290,539.87
Total Indirect Costs	1,703,836.73	6,221,411.85	6,221,411.85
2020-2021 Direct Costs	61,687,284.32	56,893,787.97	56,893,787.97
2022-2023 Rate	2.76*	10.94*	10.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	75,907,988.45	69,650,840.12	69,650,840.12
Indirect costs based on rate ** multiplied by actual direct costs	2,095,060.48	7,619,801.91	7,619,801.91
2022-2023 Actual Indirect Costs	2,518,887.43	8,776,035.76	8,776,035.76
2020-2021 Fixed Carry Forward	180,940.39	290,539.87	290,539.87
Total Indirect Costs	2,337,947.04	8,485,495.89	8,485,495.89
Over/(Under) Recovery	-242,886.56	-865,693.98	-865,693.98

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,518,887.43	8,776,035.76	8,776,035.76
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-242,886.56	-865,693.98	-865,693.98
Total Projected Indirect 2024-2025 (Numerator)	2,761,773.99	9,641,729.74	9,641,729.74
Direct Costs	75,907,988.45	69,650,840.12	69,650,840.12
Rate for 2024-2025 **	3.64*	13.84*	13.84**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81140
Form R0418**

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	467,862.90	1,371,902.37	1,371,902.37
2020-2021 Fixed Carry Forward	20,930.51	0.00	54,310.09
Total Indirect Costs	446,932.39	1,371,902.37	1,317,592.28
2020-2021 Direct Costs	10,097,680.23	9,193,640.76	9,193,640.76
2022-2023 Rate	4.43*	14.92*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,259,006.87	13,089,249.36	13,089,249.36
Indirect costs based on rate ** multiplied by actual direct costs	631,674.00	1,952,916.00	1,875,689.43
2022-2023 Actual Indirect Costs	494,266.52	1,664,024.03	1,664,024.03
2020-2021 Fixed Carry Forward	20,930.51	0.00	54,310.09
Total Indirect Costs	473,336.01	1,664,024.03	1,609,713.94
Over/(Under) Recovery	158,337.99	288,891.97	320,285.58

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	494,266.52	1,664,024.03	1,664,024.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	158,337.99	288,891.97	320,285.58
Total Projected Indirect 2024-2025 (Numerator)	335,928.53	1,375,132.06	1,343,738.45
Direct Costs	14,259,006.87	13,089,249.36	13,089,249.36
Rate for 2024-2025 **	2.36*	10.51*	10.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81900
Form R0418**

Global Tech Academy
1715 E FOREST AVE
YPSILANTI, MI 48198

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	242,706.35	581,505.41	581,505.41
2020-2021 Fixed Carry Forward	-44,794.85	0.00	0.00
Total Indirect Costs	287,501.20	581,505.41	581,505.41
2020-2021 Direct Costs	2,075,430.17	1,736,631.11	1,736,631.11
2022-2023 Rate	13.85*	33.48*	33.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,098,145.44	2,483,789.11	2,483,789.11
Indirect costs based on rate ** multiplied by actual direct costs	429,093.14	372,568.37	620,947.28
2022-2023 Actual Indirect Costs	364,712.66	979,068.99	979,068.99
2020-2021 Fixed Carry Forward	-44,794.85	0.00	0.00
Total Indirect Costs	409,507.51	979,068.99	979,068.99
Over/(Under) Recovery	19,585.63	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	364,712.66	979,068.99	979,068.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,585.63	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	345,127.03	979,068.99	979,068.99
Direct Costs	3,098,145.44	2,483,789.11	2,483,789.11
Rate for 2024-2025 **	11.14*	39.42*	39.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81901
Form R0418**

Honey Creek Community School
1735 S WAGNER RD
ANN ARBOR, MI 48103

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	135,761.00	344,367.00	344,367.00
2020-2021 Fixed Carry Forward	-47,180.33	-84,678.05	-84,678.05
Total Indirect Costs	182,941.33	429,045.05	429,045.05
2020-2021 Direct Costs	2,742,341.00	2,533,735.00	2,533,735.00
2022-2023 Rate	6.67*	16.93*	16.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,398,016.00	3,193,306.00	3,193,306.00
Indirect costs based on rate ** multiplied by actual direct costs	226,647.67	478,995.90	540,626.71
2022-2023 Actual Indirect Costs	135,048.00	339,758.00	339,758.00
2020-2021 Fixed Carry Forward	-47,180.33	-84,678.05	-84,678.05
Total Indirect Costs	182,228.33	424,436.05	424,436.05
Over/(Under) Recovery	44,419.34	0.00	116,190.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	135,048.00	339,758.00	339,758.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	44,419.34	0.00	116,190.66
Total Projected Indirect 2024-2025 (Numerator)	90,628.66	339,758.00	223,567.34
Direct Costs	3,398,016.00	3,193,306.00	3,193,306.00
Rate for 2024-2025 **	2.67*	10.64*	7.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81902
Form R0418**

Central Academy
2459 S INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	665,105.42	1,503,954.39	1,503,954.39
2020-2021 Fixed Carry Forward	-123,612.30	0.00	0.00
Total Indirect Costs	788,717.72	1,503,954.39	1,503,954.39
2020-2021 Direct Costs	5,439,459.51	4,600,610.54	4,600,610.54
2022-2023 Rate	14.50*	32.69*	32.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,313,187.94	5,911,561.36	5,911,561.36
Indirect costs based on rate ** multiplied by actual direct costs	1,060,412.25	886,734.20	1,477,890.34
2022-2023 Actual Indirect Costs	948,345.42	2,349,972.00	2,349,972.00
2020-2021 Fixed Carry Forward	-123,612.30	0.00	0.00
Total Indirect Costs	1,071,957.72	2,349,972.00	2,349,972.00
Over/(Under) Recovery	-11,545.47	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	948,345.42	2,349,972.00	2,349,972.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-11,545.47	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	959,890.89	2,349,972.00	2,349,972.00
Direct Costs	7,313,187.94	5,911,561.36	5,911,561.36
Rate for 2024-2025 **	13.13*	39.75*	39.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81903
Form R0418**

Washtenaw Technical Middle College
4800 E HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	502,333.58	597,009.69	597,009.69
2020-2021 Fixed Carry Forward	2,300.40	4,112.98	4,087.57
Total Indirect Costs	500,033.18	592,896.71	592,922.12
2020-2021 Direct Costs	5,784,437.11	5,689,761.00	5,689,761.00
2022-2023 Rate	8.64*	10.42*	10.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,247,383.23	7,138,075.61	7,138,075.61
Indirect costs based on rate ** multiplied by actual direct costs	626,173.91	743,787.48	743,787.48
2022-2023 Actual Indirect Costs	566,825.36	676,132.98	676,132.98
2020-2021 Fixed Carry Forward	2,300.40	4,112.98	4,087.57
Total Indirect Costs	564,524.96	672,020.00	672,045.41
Over/(Under) Recovery	61,648.95	71,767.48	71,742.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	566,825.36	676,132.98	676,132.98
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	61,648.95	71,767.48	71,742.07
Total Projected Indirect 2024-2025 (Numerator)	505,176.41	604,365.50	604,390.91
Direct Costs	7,247,383.23	7,138,075.61	7,138,075.61
Rate for 2024-2025 **	6.97*	8.47*	8.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81905
Form R0418**

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	674,755.00	2,106,468.00	2,106,468.00
2020-2021 Fixed Carry Forward	-69,361.14	0.00	0.00
Total Indirect Costs	744,116.14	2,106,468.00	2,106,468.00
2020-2021 Direct Costs	7,133,617.00	5,701,904.00	5,701,904.00
2022-2023 Rate	10.43*	36.94*	36.94**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,522,820.00	5,918,337.00	5,918,337.00
Indirect costs based on rate ** multiplied by actual direct costs	784,630.13	887,750.55	1,479,584.25
2022-2023 Actual Indirect Costs	786,379.00	2,390,862.00	2,390,862.00
2020-2021 Fixed Carry Forward	-69,361.14	0.00	0.00
Total Indirect Costs	855,740.14	2,390,862.00	2,390,862.00
Over/(Under) Recovery	-71,110.01	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	786,379.00	2,390,862.00	2,390,862.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-71,110.01	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	857,489.01	2,390,862.00	2,390,862.00
Direct Costs	7,522,820.00	5,918,337.00	5,918,337.00
Rate for 2024-2025 **	11.40*	40.40*	40.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81906
Form R0418**

Fortis Academy
3875 GOLFSIDE RD
YPSILANTI, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	458,968.00	1,834,532.00	1,834,532.00
2020-2021 Fixed Carry Forward	-55,906.10	0.00	0.00
Total Indirect Costs	514,874.10	1,834,532.00	1,834,532.00
2020-2021 Direct Costs	6,956,541.00	5,580,977.00	5,580,977.00
2022-2023 Rate	7.40*	32.87*	32.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,026,358.00	6,611,563.00	6,611,563.00
Indirect costs based on rate ** multiplied by actual direct costs	593,950.49	991,734.45	1,652,890.75
2022-2023 Actual Indirect Costs	267,084.00	1,681,879.00	1,681,879.00
2020-2021 Fixed Carry Forward	-55,906.10	0.00	0.00
Total Indirect Costs	322,990.10	1,681,879.00	1,681,879.00
Over/(Under) Recovery	270,960.39	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	267,084.00	1,681,879.00	1,681,879.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	270,960.39	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-3,876.39	1,681,879.00	1,681,879.00
Direct Costs	8,026,358.00	6,611,563.00	6,611,563.00
Rate for 2024-2025 **	0.00*	25.44*	25.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81908
Form R0418**

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	56,316.77	429,831.72	429,831.72
2020-2021 Fixed Carry Forward	2,017.33	0.00	-137,822.72
Total Indirect Costs	54,299.44	429,831.72	567,654.44
2020-2021 Direct Costs	1,805,633.65	1,432,118.70	1,432,118.70
2022-2023 Rate	3.01*	30.01*	39.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,263,236.87	2,083,155.80	2,083,155.80
Indirect costs based on rate ** multiplied by actual direct costs	68,123.43	312,473.37	520,788.95
2022-2023 Actual Indirect Costs	58,936.09	239,017.16	239,017.16
2020-2021 Fixed Carry Forward	2,017.33	0.00	-137,822.72
Total Indirect Costs	56,918.76	239,017.16	376,839.88
Over/(Under) Recovery	11,204.67	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	58,936.09	239,017.16	239,017.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,204.67	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	47,731.42	239,017.16	239,017.16
Direct Costs	2,263,236.87	2,083,155.80	2,083,155.80
Rate for 2024-2025 **	2.11*	11.47*	11.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81909
Form R0418**

Arbor Preparatory High School
6800 HITCHINGHAM RD
Ypsilanti, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	92,623.00	1,566,684.00	1,566,684.00
2020-2021 Fixed Carry Forward	-20,509.94	0.00	0.00
Total Indirect Costs	113,132.94	1,566,684.00	1,566,684.00
2020-2021 Direct Costs	3,949,827.00	2,475,766.00	2,475,766.00
2022-2023 Rate	2.86*	63.28*	63.28**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,145,721.00	3,628,827.00	3,628,827.00
Indirect costs based on rate ** multiplied by actual direct costs	147,167.62	544,324.05	907,206.75
2022-2023 Actual Indirect Costs	196,130.00	1,713,024.00	1,713,024.00
2020-2021 Fixed Carry Forward	-20,509.94	0.00	0.00
Total Indirect Costs	216,639.94	1,713,024.00	1,713,024.00
Over/(Under) Recovery	-69,472.32	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	196,130.00	1,713,024.00	1,713,024.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-69,472.32	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	265,602.32	1,713,024.00	1,713,024.00
Direct Costs	5,145,721.00	3,628,827.00	3,628,827.00
Rate for 2024-2025 **	5.16*	47.21*	47.21**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81910
Form R0418**

East Arbor Charter Academy
6885 MERRITT RD
Ypsilanti, MI 48197

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	209,193.00	1,852,791.00	1,852,791.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	209,193.00	1,852,791.00	1,852,791.00
2020-2021 Direct Costs	6,207,536.00	4,563,938.00	4,563,938.00
2022-2023 Rate	3.37*	40.60*	40.60**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,261,977.00	5,011,127.00	5,011,127.00
Indirect costs based on rate ** multiplied by actual direct costs	211,028.62	751,669.05	1,252,781.75
2022-2023 Actual Indirect Costs	229,002.00	1,479,852.00	1,479,852.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	229,002.00	1,479,852.00	1,479,852.00
Over/(Under) Recovery	-17,973.38	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	229,002.00	1,479,852.00	1,479,852.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,973.38	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	246,975.38	1,479,852.00	1,479,852.00
Direct Costs	6,261,977.00	5,011,127.00	5,011,127.00
Rate for 2024-2025 **	3.94*	29.53*	29.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81912
Form R0418**

South Pointe Scholars Charter Academy
10550 GEDDES RD
Ypsilanti, MI 48198

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	628,176.00	2,246,901.00	2,246,901.00
2020-2021 Fixed Carry Forward	-5,414.19	0.00	0.00
Total Indirect Costs	633,590.19	2,246,901.00	2,246,901.00
2020-2021 Direct Costs	7,300,526.00	5,681,801.00	5,681,801.00
2022-2023 Rate	8.68*	39.55*	39.55**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,026,808.00	6,519,293.00	6,519,293.00
Indirect costs based on rate ** multiplied by actual direct costs	696,726.93	977,893.95	1,629,823.25
2022-2023 Actual Indirect Costs	218,296.00	1,725,811.00	1,725,811.00
2020-2021 Fixed Carry Forward	-5,414.19	0.00	0.00
Total Indirect Costs	223,710.19	1,725,811.00	1,725,811.00
Over/(Under) Recovery	473,016.74	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,296.00	1,725,811.00	1,725,811.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	473,016.74	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-254,720.74	1,725,811.00	1,725,811.00
Direct Costs	8,026,808.00	6,519,293.00	6,519,293.00
Rate for 2024-2025 **	0.00*	26.47*	26.47**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81913
Form R0418**

Livingston Classical Academy
8877 MAIN ST
Whitmore Lake, MI 48189

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	19,584.14	238,383.34	238,383.34
2020-2021 Fixed Carry Forward	0.00	-23,345.70	-29,512.57
Total Indirect Costs	19,584.14	261,729.04	267,895.91
2020-2021 Direct Costs	2,063,032.81	1,844,233.61	1,844,233.61
2022-2023 Rate	0.95*	14.19*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,347,411.38	2,292,982.17	2,292,982.17
Indirect costs based on rate ** multiplied by actual direct costs	22,300.41	325,374.17	333,170.31
2022-2023 Actual Indirect Costs	16,988.11	71,417.32	71,417.32
2020-2021 Fixed Carry Forward	0.00	-23,345.70	-29,512.57
Total Indirect Costs	16,988.11	94,763.02	100,929.89
Over/(Under) Recovery	5,312.30	230,611.15	232,240.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	16,988.11	71,417.32	71,417.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	5,312.30	230,611.15	232,240.42
Total Projected Indirect 2024-2025 (Numerator)	11,675.81	-159,193.83	-160,823.10
Direct Costs	2,347,411.38	2,292,982.17	2,292,982.17
Rate for 2024-2025 **	0.50*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 81915
Form R0418**

Pittsfield Acres Academy
4377 TEXTILE RD
YPSILANTI, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	694,529.55	541,884.21	541,884.21
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	84,352.99	236,998.33	236,998.33
Total Indirect Costs	84,352.99	236,998.33	236,998.33
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	84,352.99	236,998.33	236,998.33
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	84,352.99	236,998.33	236,998.33
Direct Costs	694,529.55	541,884.21	541,884.21
Rate for 2024-2025 **	12.15*	43.74*	43.74**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82000
Form R0418**

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	13,276,308.96	15,948,364.21	15,948,364.21
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,276,308.96	15,948,364.21	15,948,364.21
2020-2021 Direct Costs	33,140,237.24	30,468,181.99	30,468,181.99
2022-2023 Rate	40.06*	52.34*	52.34**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,693,820.58	33,501,248.71	33,501,248.71
Indirect costs based on rate ** multiplied by actual direct costs	5,504,073.09	5,025,187.31	8,375,312.18
2022-2023 Actual Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	14,558,534.08	17,751,105.95	17,751,105.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	14,558,534.08	17,751,105.95	17,751,105.95
Direct Costs	36,693,820.58	33,501,248.71	33,501,248.71
Rate for 2024-2025 **	39.68*	52.99*	52.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82010
Form R0418**

Detroit City School District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	108,175.07	108,175.07	108,175.07
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	108,175.07	108,175.07	108,175.07
2020-2021 Direct Costs	0.00	0.00	0.00
2022-2023 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	74,836.41	74,836.41	74,836.41
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	74,836.41	74,836.41	74,836.41
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	74,836.41	74,836.41	74,836.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	74,836.41	74,836.41	74,836.41
Direct Costs	0.00	0.00	0.00
Rate for 2024-2025 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82015
Form R0418**

Detroit Public Schools Community District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	60,159,793.55	141,065,124.38	141,065,124.38
2020-2021 Fixed Carry Forward	-16,155,481.15	0.00	6,407,091.50
Total Indirect Costs	76,315,274.70	141,065,124.38	134,658,032.88
2020-2021 Direct Costs	781,072,193.92	699,894,559.09	699,894,559.09
2022-2023 Rate	9.77*	20.16*	19.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	963,502,000.77	909,020,652.11	909,020,652.11
Indirect costs based on rate ** multiplied by actual direct costs	94,134,145.48	136,353,097.82	174,895,573.47
2022-2023 Actual Indirect Costs	48,211,144.24	102,692,492.90	102,692,492.90
2020-2021 Fixed Carry Forward	-16,155,481.15	0.00	6,407,091.50
Total Indirect Costs	64,366,625.39	102,692,492.90	96,285,401.40
Over/(Under) Recovery	29,767,520.09	0.00	78,610,172.07

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	48,211,144.24	102,692,492.90	102,692,492.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	29,767,520.09	0.00	78,610,172.07
Total Projected Indirect 2024-2025 (Numerator)	18,443,624.15	102,692,492.90	24,082,320.83
Direct Costs	963,502,000.77	909,020,652.11	909,020,652.11
Rate for 2024-2025 **	1.91*	11.30*	2.65**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82020
Form R0418**

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	936,410.02	4,922,490.06	4,922,490.06
2020-2021 Fixed Carry Forward	254,254.21	-267,001.94	-268,184.74
Total Indirect Costs	682,155.81	5,189,492.00	5,190,674.80
2020-2021 Direct Costs	41,991,547.00	37,846,484.91	37,846,484.91
2022-2023 Rate	1.62*	13.71*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	49,950,246.40	45,147,903.21	45,147,903.21
Indirect costs based on rate ** multiplied by actual direct costs	809,193.99	6,189,777.53	6,194,292.32
2022-2023 Actual Indirect Costs	1,392,824.67	6,195,167.86	6,195,167.86
2020-2021 Fixed Carry Forward	254,254.21	-267,001.94	-268,184.74
Total Indirect Costs	1,138,570.46	6,462,169.80	6,463,352.60
Over/(Under) Recovery	-329,376.47	-272,392.27	-269,060.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,392,824.67	6,195,167.86	6,195,167.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-329,376.47	-272,392.27	-269,060.28
Total Projected Indirect 2024-2025 (Numerator)	1,722,201.14	6,467,560.13	6,464,228.14
Direct Costs	49,950,246.40	45,147,903.21	45,147,903.21
Rate for 2024-2025 **	3.45*	14.33*	14.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82030
Form R0418**

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,277,613.91	28,452,944.06	28,452,944.06
2020-2021 Fixed Carry Forward	-71,382.14	1,992,537.56	1,996,579.41
Total Indirect Costs	4,348,996.05	26,460,406.50	26,456,364.65
2020-2021 Direct Costs	269,630,212.30	245,200,310.15	245,200,310.15
2022-2023 Rate	1.61*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	342,164,237.23	311,624,569.21	311,624,569.21
Indirect costs based on rate ** multiplied by actual direct costs	5,508,844.22	33,624,291.02	33,624,291.02
2022-2023 Actual Indirect Costs	5,845,126.11	36,384,794.13	36,384,794.13
2020-2021 Fixed Carry Forward	-71,382.14	1,992,537.56	1,996,579.41
Total Indirect Costs	5,916,508.25	34,392,256.57	34,388,214.72
Over/(Under) Recovery	-407,664.03	-767,965.55	-763,923.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,845,126.11	36,384,794.13	36,384,794.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-407,664.03	-767,965.55	-763,923.70
Total Projected Indirect 2024-2025 (Numerator)	6,252,790.14	37,152,759.68	37,148,717.83
Direct Costs	342,164,237.23	311,624,569.21	311,624,569.21
Rate for 2024-2025 **	1.83*	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 2024-2025 Indirect Cost Rates
School District 82040
Form R0418**

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	819,909.88	2,781,712.36	2,781,712.36
2020-2021 Fixed Carry Forward	-68,894.80	258,165.49	258,306.35
Total Indirect Costs	888,804.68	2,523,546.87	2,523,406.01
2020-2021 Direct Costs	26,541,139.03	24,579,336.55	24,579,336.55
2022-2023 Rate	3.35*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,419,117.59	33,672,285.70	33,672,285.70
Indirect costs based on rate ** multiplied by actual direct costs	1,220,040.44	3,458,143.74	3,458,143.74
2022-2023 Actual Indirect Costs	1,139,736.00	3,886,567.89	3,886,567.89
2020-2021 Fixed Carry Forward	-68,894.80	258,165.49	258,306.35
Total Indirect Costs	1,208,630.80	3,628,402.40	3,628,261.54
Over/(Under) Recovery	11,409.64	-170,258.66	-170,117.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,139,736.00	3,886,567.89	3,886,567.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	11,409.64	-170,258.66	-170,117.80
Total Projected Indirect 2024-2025 (Numerator)	1,128,326.36	4,056,826.55	4,056,685.69
Direct Costs	36,419,117.59	33,672,285.70	33,672,285.70
Rate for 2024-2025 **	3.10*	12.05*	12.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82045
Form R0418**

Melvindale-Northern Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,301,664.31	5,311,816.29	5,311,816.29
2020-2021 Fixed Carry Forward	-1,312,191.15	-970,061.43	-1,002,198.85
Total Indirect Costs	3,613,855.46	6,281,877.72	6,314,015.14
2020-2021 Direct Costs	32,112,920.85	29,375,878.60	29,375,878.60
2022-2023 Rate	11.25*	21.38*	21.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	43,302,715.82	39,125,880.79	39,125,880.79
Indirect costs based on rate ** multiplied by actual direct costs	4,871,555.53	5,868,882.12	8,408,151.78
2022-2023 Actual Indirect Costs	1,330,792.97	5,507,628.00	5,507,628.00
2020-2021 Fixed Carry Forward	-1,312,191.15	-970,061.43	-1,002,198.85
Total Indirect Costs	2,642,984.12	6,477,689.43	6,509,826.85
Over/(Under) Recovery	2,228,571.41	0.00	1,898,324.93

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,330,792.97	5,507,628.00	5,507,628.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	2,228,571.41	0.00	1,898,324.93
Total Projected Indirect 2024-2025 (Numerator)	-897,778.44	5,507,628.00	3,609,303.07
Direct Costs	43,302,715.82	39,125,880.79	39,125,880.79
Rate for 2024-2025 **	0.00*	14.08*	9.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82050
Form R0418**

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,068,974.80	5,751,420.64	5,751,420.64
2020-2021 Fixed Carry Forward	-160,193.11	443,469.63	426,121.06
Total Indirect Costs	2,229,167.91	5,307,951.01	5,325,299.58
2020-2021 Direct Costs	50,649,884.87	48,209,262.80	48,209,262.80
2022-2023 Rate	4.40*	11.01*	11.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	59,367,585.53	55,003,228.61	55,003,228.61
Indirect costs based on rate ** multiplied by actual direct costs	2,612,173.76	6,055,855.47	6,077,856.76
2022-2023 Actual Indirect Costs	2,854,187.08	7,218,544.00	7,218,544.00
2020-2021 Fixed Carry Forward	-160,193.11	443,469.63	426,121.06
Total Indirect Costs	3,014,380.19	6,775,074.37	6,792,422.94
Over/(Under) Recovery	-402,206.43	-719,218.90	-714,566.18

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,854,187.08	7,218,544.00	7,218,544.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-402,206.43	-719,218.90	-714,566.18
Total Projected Indirect 2024-2025 (Numerator)	3,256,393.51	7,937,762.90	7,933,110.18
Direct Costs	59,367,585.53	55,003,228.61	55,003,228.61
Rate for 2024-2025 **	5.49*	14.43*	14.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82055
Form R0418**

Grosse Pointe Public Schools
20601 MORNINGSIDE DR
GROSSE POINTE WOODS, MI 48236

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,679,240.29	16,132,478.45	16,132,478.45
2020-2021 Fixed Carry Forward	-141,611.87	0.00	1,445,257.20
Total Indirect Costs	4,820,852.16	16,132,478.45	14,687,221.25
2020-2021 Direct Costs	107,302,162.74	95,994,180.59	95,994,180.59
2022-2023 Rate	4.49*	16.81*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	116,997,952.24	105,149,311.39	105,149,311.39
Indirect costs based on rate ** multiplied by actual direct costs	5,253,208.06	15,772,396.71	16,087,844.64
2022-2023 Actual Indirect Costs	4,084,275.45	15,932,916.30	15,932,916.30
2020-2021 Fixed Carry Forward	-141,611.87	0.00	1,445,257.20
Total Indirect Costs	4,225,887.32	15,932,916.30	14,487,659.10
Over/(Under) Recovery	1,027,320.74	0.00	1,600,185.54

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,084,275.45	15,932,916.30	15,932,916.30
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	1,027,320.74	0.00	1,600,185.54
Total Projected Indirect 2024-2025 (Numerator)	3,056,954.71	15,932,916.30	14,332,730.76
Direct Costs	116,997,952.24	105,149,311.39	105,149,311.39
Rate for 2024-2025 **	2.61*	15.15*	13.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82060
Form R0418**

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,405,914.02	4,047,702.99	4,047,702.99
2020-2021 Fixed Carry Forward	-169,000.67	440,856.35	439,948.41
Total Indirect Costs	1,574,914.69	3,606,846.64	3,607,754.58
2020-2021 Direct Costs	41,664,372.47	38,822,482.23	38,822,482.23
2022-2023 Rate	3.78*	9.29*	9.29**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,726,872.80	52,902,124.77	52,902,124.77
Indirect costs based on rate ** multiplied by actual direct costs	2,144,275.79	4,914,607.39	4,914,607.39
2022-2023 Actual Indirect Costs	1,547,025.33	5,371,773.36	5,371,773.36
2020-2021 Fixed Carry Forward	-169,000.67	440,856.35	439,948.41
Total Indirect Costs	1,716,026.00	4,930,917.01	4,931,824.95
Over/(Under) Recovery	428,249.79	-16,309.62	-17,217.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,547,025.33	5,371,773.36	5,371,773.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	428,249.79	-16,309.62	-17,217.56
Total Projected Indirect 2024-2025 (Numerator)	1,118,775.54	5,388,082.98	5,388,990.92
Direct Costs	56,726,872.80	52,902,124.77	52,902,124.77
Rate for 2024-2025 **	1.97*	10.19*	10.19**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82090
Form R0418**

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,878,075.70	7,508,536.11	7,508,536.11
2020-2021 Fixed Carry Forward	-37,288.86	423,962.29	423,798.08
Total Indirect Costs	1,915,364.56	7,084,573.82	7,084,738.03
2020-2021 Direct Costs	69,229,690.39	64,085,707.32	64,085,707.32
2022-2023 Rate	2.77*	11.05*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	86,142,057.09	79,366,831.16	79,366,831.16
Indirect costs based on rate ** multiplied by actual direct costs	2,386,134.98	8,770,034.84	8,777,971.53
2022-2023 Actual Indirect Costs	2,362,128.34	9,137,354.27	9,137,354.27
2020-2021 Fixed Carry Forward	-37,288.86	423,962.29	423,798.08
Total Indirect Costs	2,399,417.20	8,713,391.98	8,713,556.19
Over/(Under) Recovery	-13,282.22	56,642.86	64,415.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,362,128.34	9,137,354.27	9,137,354.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-13,282.22	56,642.86	64,415.34
Total Projected Indirect 2024-2025 (Numerator)	2,375,410.56	9,080,711.41	9,072,938.93
Direct Costs	86,142,057.09	79,366,831.16	79,366,831.16
Rate for 2024-2025 **	2.76*	11.44*	11.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82095
Form R0418**

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,190,708.41	23,158,775.10	23,158,775.10
2020-2021 Fixed Carry Forward	-752,693.01	0.00	662,797.76
Total Indirect Costs	6,943,401.42	23,158,775.10	22,495,977.34
2020-2021 Direct Costs	180,722,181.34	163,519,179.46	163,519,179.46
2022-2023 Rate	3.84*	14.16*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	204,166,584.10	184,889,670.43	184,889,670.43
Indirect costs based on rate ** multiplied by actual direct costs	7,839,996.83	26,180,377.33	25,440,818.65
2022-2023 Actual Indirect Costs	6,639,574.94	25,916,488.61	25,916,488.61
2020-2021 Fixed Carry Forward	-752,693.01	0.00	662,797.76
Total Indirect Costs	7,392,267.95	25,916,488.61	25,253,690.85
Over/(Under) Recovery	447,728.88	263,888.72	187,127.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	6,639,574.94	25,916,488.61	25,916,488.61
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	447,728.88	263,888.72	187,127.80
Total Projected Indirect 2024-2025 (Numerator)	6,191,846.06	25,652,599.89	25,729,360.81
Direct Costs	204,166,584.10	184,889,670.43	184,889,670.43
Rate for 2024-2025 **	3.03*	13.87*	13.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82100
Form R0418**

Plymouth-Canton Community Schools
454 S HARVEY ST
PLYMOUTH, MI 48170

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	4,423,951.95	18,943,717.58	18,943,717.58
2020-2021 Fixed Carry Forward	-170,757.63	1,878,600.18	1,892,318.49
Total Indirect Costs	4,594,709.58	17,065,117.40	17,051,399.09
2020-2021 Direct Costs	196,534,871.71	181,738,539.45	181,738,539.45
2022-2023 Rate	2.34*	9.39*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	230,428,478.66	212,032,235.14	212,032,235.14
Indirect costs based on rate ** multiplied by actual direct costs	5,392,026.40	19,909,826.88	19,888,623.66
2022-2023 Actual Indirect Costs	5,685,361.05	24,081,604.57	24,081,604.57
2020-2021 Fixed Carry Forward	-170,757.63	1,878,600.18	1,892,318.49
Total Indirect Costs	5,856,118.68	22,203,004.39	22,189,286.08
Over/(Under) Recovery	-464,092.28	-2,293,177.51	-2,300,662.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	5,685,361.05	24,081,604.57	24,081,604.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-464,092.28	-2,293,177.51	-2,300,662.42
Total Projected Indirect 2024-2025 (Numerator)	6,149,453.33	26,374,782.08	26,382,266.99
Direct Costs	230,428,478.66	212,032,235.14	212,032,235.14
Rate for 2024-2025 **	2.67*	12.44*	12.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82110
Form R0418**

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,647,817.75	3,122,448.66	3,122,448.66
2020-2021 Fixed Carry Forward	61,936.67	402,379.75	403,371.23
Total Indirect Costs	1,585,881.08	2,720,068.91	2,719,077.43
2020-2021 Direct Costs	37,805,480.16	36,330,849.25	36,330,849.25
2022-2023 Rate	4.19*	7.49*	7.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	46,626,977.39	42,412,156.18	42,412,156.18
Indirect costs based on rate ** multiplied by actual direct costs	1,953,670.35	3,176,670.50	3,172,429.28
2022-2023 Actual Indirect Costs	2,706,413.10	6,921,234.31	6,921,234.31
2020-2021 Fixed Carry Forward	61,936.67	402,379.75	403,371.23
Total Indirect Costs	2,644,476.43	6,518,854.56	6,517,863.08
Over/(Under) Recovery	-690,806.08	-2,939,804.31	-2,942,062.57

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,706,413.10	6,921,234.31	6,921,234.31
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-690,806.08	-2,939,804.31	-2,942,062.57
Total Projected Indirect 2024-2025 (Numerator)	3,397,219.18	9,861,038.62	9,863,296.88
Direct Costs	46,626,977.39	42,412,156.18	42,412,156.18
Rate for 2024-2025 **	7.29*	23.25*	23.26**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82120
Form R0418**

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,271,764.90	3,573,810.33	3,573,810.33
2020-2021 Fixed Carry Forward	-73,873.94	0.00	733,483.17
Total Indirect Costs	1,345,638.84	3,573,810.33	2,840,327.16
2020-2021 Direct Costs	26,826,627.87	24,524,582.44	24,524,582.44
2022-2023 Rate	5.02*	14.57*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	39,534,142.31	35,739,608.92	35,739,608.92
Indirect costs based on rate ** multiplied by actual direct costs	1,984,613.94	5,207,261.02	4,138,646.71
2022-2023 Actual Indirect Costs	1,638,120.74	5,432,654.13	5,432,654.13
2020-2021 Fixed Carry Forward	-73,873.94	0.00	733,483.17
Total Indirect Costs	1,711,994.68	5,432,654.13	4,699,170.96
Over/(Under) Recovery	272,619.26	-225,393.11	-560,524.25

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,638,120.74	5,432,654.13	5,432,654.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	272,619.26	-225,393.11	-560,524.25
Total Projected Indirect 2024-2025 (Numerator)	1,365,501.48	5,658,047.24	5,993,178.38
Direct Costs	39,534,142.31	35,739,608.92	35,739,608.92
Rate for 2024-2025 **	3.45*	15.83*	16.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82130
Form R0418**

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	103,027.35	163,501.16	163,501.16
2020-2021 Fixed Carry Forward	0.00	35,709.66	0.00
Total Indirect Costs	103,027.35	127,791.50	163,501.16
2020-2021 Direct Costs	31,681,238.96	31,620,765.15	31,620,765.15
2022-2023 Rate	0.33*	0.40*	0.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,627,457.77	33,289,927.67	33,289,927.67
Indirect costs based on rate ** multiplied by actual direct costs	127,470.61	133,159.71	173,107.62
2022-2023 Actual Indirect Costs	2,226,388.69	7,563,918.79	7,563,918.79
2020-2021 Fixed Carry Forward	0.00	35,709.66	0.00
Total Indirect Costs	2,226,388.69	7,528,209.13	7,563,918.79
Over/(Under) Recovery	-2,098,918.08	-7,395,049.42	-7,390,811.17

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,226,388.69	7,563,918.79	7,563,918.79
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-2,098,918.08	-7,395,049.42	-7,390,811.17
Total Projected Indirect 2024-2025 (Numerator)	4,325,306.77	14,958,968.21	14,954,729.96
Direct Costs	38,627,457.77	33,289,927.67	33,289,927.67
Rate for 2024-2025 **	11.20*	44.94*	44.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82140
Form R0418**

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,389,531.41	5,115,188.48	5,115,188.48
2020-2021 Fixed Carry Forward	209,041.82	0.00	526,085.44
Total Indirect Costs	1,180,489.59	5,115,188.48	4,589,103.04
2020-2021 Direct Costs	42,421,548.74	38,510,426.67	38,510,426.67
2022-2023 Rate	2.78*	13.28*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	52,705,721.55	49,677,141.80	49,677,141.80
Indirect costs based on rate ** multiplied by actual direct costs	1,465,219.06	6,597,124.43	5,921,515.30
2022-2023 Actual Indirect Costs	1,871,511.29	4,900,091.04	4,900,091.04
2020-2021 Fixed Carry Forward	209,041.82	0.00	526,085.44
Total Indirect Costs	1,662,469.47	4,900,091.04	4,374,005.60
Over/(Under) Recovery	-197,250.41	1,697,033.39	1,547,509.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,871,511.29	4,900,091.04	4,900,091.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-197,250.41	1,697,033.39	1,547,509.70
Total Projected Indirect 2024-2025 (Numerator)	2,068,761.70	3,203,057.65	3,352,581.34
Direct Costs	52,705,721.55	49,677,141.80	49,677,141.80
Rate for 2024-2025 **	3.93*	6.45*	6.75**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82150
Form R0418**

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	2,662,847.69	10,361,053.65	10,361,053.65
2020-2021 Fixed Carry Forward	148,256.84	0.00	1,192,140.83
Total Indirect Costs	2,514,590.85	10,361,053.65	9,168,912.82
2020-2021 Direct Costs	76,928,138.06	69,107,878.10	69,107,878.10
2022-2023 Rate	3.27*	14.99*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	89,553,285.09	80,806,326.89	80,806,326.89
Indirect costs based on rate ** multiplied by actual direct costs	2,928,392.42	12,112,868.40	10,722,999.58
2022-2023 Actual Indirect Costs	3,689,465.72	12,436,423.92	12,436,423.92
2020-2021 Fixed Carry Forward	148,256.84	0.00	1,192,140.83
Total Indirect Costs	3,541,208.88	12,436,423.92	11,244,283.09
Over/(Under) Recovery	-612,816.46	-323,555.52	-521,283.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,689,465.72	12,436,423.92	12,436,423.92
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-612,816.46	-323,555.52	-521,283.51
Total Projected Indirect 2024-2025 (Numerator)	4,302,282.18	12,759,979.44	12,957,707.43
Direct Costs	89,553,285.09	80,806,326.89	80,806,326.89
Rate for 2024-2025 **	4.80*	15.79*	16.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82155
Form R0418**

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,021,841.70	4,169,176.95	4,169,176.95
2020-2021 Fixed Carry Forward	-222,743.27	-410,384.84	-410,229.39
Total Indirect Costs	1,244,584.97	4,579,561.79	4,579,406.34
2020-2021 Direct Costs	32,705,892.81	29,558,557.56	29,558,557.56
2022-2023 Rate	3.81*	15.49*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	40,291,429.33	36,574,572.75	36,574,572.75
Indirect costs based on rate ** multiplied by actual direct costs	1,535,103.46	5,486,185.91	5,665,401.32
2022-2023 Actual Indirect Costs	1,488,897.32	5,205,753.90	5,205,753.90
2020-2021 Fixed Carry Forward	-222,743.27	-410,384.84	-410,229.39
Total Indirect Costs	1,711,640.59	5,616,138.74	5,615,983.29
Over/(Under) Recovery	-176,537.13	0.00	49,418.03

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,488,897.32	5,205,753.90	5,205,753.90
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-176,537.13	0.00	49,418.03
Total Projected Indirect 2024-2025 (Numerator)	1,665,434.45	5,205,753.90	5,156,335.87
Direct Costs	40,291,429.33	36,574,572.75	36,574,572.75
Rate for 2024-2025 **	4.13*	14.23*	14.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82160
Form R0418**

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,154,665.04	16,298,054.59	16,298,054.59
2020-2021 Fixed Carry Forward	221,493.22	2,572,618.73	2,562,921.03
Total Indirect Costs	2,933,171.82	13,725,435.86	13,735,133.56
2020-2021 Direct Costs	145,981,949.66	132,699,065.78	132,699,065.78
2022-2023 Rate	2.01*	10.34*	10.35**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	194,401,838.06	176,967,570.29	176,967,570.29
Indirect costs based on rate ** multiplied by actual direct costs	3,907,476.95	18,298,446.77	18,316,143.53
2022-2023 Actual Indirect Costs	3,644,119.07	21,078,386.84	21,078,386.84
2020-2021 Fixed Carry Forward	221,493.22	2,572,618.73	2,562,921.03
Total Indirect Costs	3,422,625.85	18,505,768.11	18,515,465.81
Over/(Under) Recovery	484,851.10	-207,321.34	-199,322.28

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	3,644,119.07	21,078,386.84	21,078,386.84
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	484,851.10	-207,321.34	-199,322.28
Total Projected Indirect 2024-2025 (Numerator)	3,159,267.97	21,285,708.18	21,277,709.12
Direct Costs	194,401,838.06	176,967,570.29	176,967,570.29
Rate for 2024-2025 **	1.63*	12.03*	12.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82170
Form R0418**

Wyandotte, School District of the City of
639 OAK ST
WYANDOTTE, MI 48192

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,347,247.27	8,201,381.13	8,201,381.13
2020-2021 Fixed Carry Forward	251,625.82	560,547.52	556,184.26
Total Indirect Costs	1,095,621.45	7,640,833.61	7,645,196.87
2020-2021 Direct Costs	71,908,790.86	64,795,058.00	64,795,058.00
2022-2023 Rate	1.52*	11.79*	11.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	85,642,531.15	77,678,124.86	77,678,124.86
Indirect costs based on rate ** multiplied by actual direct costs	1,301,766.47	9,158,250.92	9,166,018.73
2022-2023 Actual Indirect Costs	2,089,045.80	10,053,452.09	10,053,452.09
2020-2021 Fixed Carry Forward	251,625.82	560,547.52	556,184.26
Total Indirect Costs	1,837,419.98	9,492,904.57	9,497,267.83
Over/(Under) Recovery	-535,653.51	-334,653.65	-331,249.10

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,089,045.80	10,053,452.09	10,053,452.09
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-535,653.51	-334,653.65	-331,249.10
Total Projected Indirect 2024-2025 (Numerator)	2,624,699.31	10,388,105.74	10,384,701.19
Direct Costs	85,642,531.15	77,678,124.86	77,678,124.86
Rate for 2024-2025 **	3.06*	13.37*	13.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82180
Form R0418**

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	758,746.54	2,714,268.80	2,714,268.80
2020-2021 Fixed Carry Forward	16,081.03	0.00	0.00
Total Indirect Costs	742,665.51	2,714,268.80	2,714,268.80
2020-2021 Direct Costs	19,250,970.31	17,295,448.05	17,295,448.05
2022-2023 Rate	3.86*	15.69*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,360,747.05	21,854,713.13	21,854,713.13
Indirect costs based on rate ** multiplied by actual direct costs	940,324.84	3,278,206.97	3,429,004.49
2022-2023 Actual Indirect Costs	1,058,795.43	3,564,829.35	3,564,829.35
2020-2021 Fixed Carry Forward	16,081.03	0.00	0.00
Total Indirect Costs	1,042,714.40	3,564,829.35	3,564,829.35
Over/(Under) Recovery	-102,389.56	0.00	-135,824.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,058,795.43	3,564,829.35	3,564,829.35
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-102,389.56	0.00	-135,824.86
Total Projected Indirect 2024-2025 (Numerator)	1,161,184.99	3,564,829.35	3,700,654.21
Direct Costs	24,360,747.05	21,854,713.13	21,854,713.13
Rate for 2024-2025 **	4.77*	16.31*	16.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82230
Form R0418**

Crestwood School District
27235 JOY RD
DEARBORN HTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,206,092.53	4,558,040.53	4,558,040.53
2020-2021 Fixed Carry Forward	-591,555.08	-680,107.46	-680,107.46
Total Indirect Costs	1,797,647.61	5,238,147.99	5,238,147.99
2020-2021 Direct Costs	47,016,614.24	43,458,739.86	43,458,739.86
2022-2023 Rate	3.82*	12.05*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,391,471.66	52,610,716.44	52,610,716.44
Indirect costs based on rate ** multiplied by actual direct costs	2,154,154.22	6,339,591.33	6,339,591.33
2022-2023 Actual Indirect Costs	1,548,163.20	5,328,918.42	5,328,918.42
2020-2021 Fixed Carry Forward	-591,555.08	-680,107.46	-680,107.46
Total Indirect Costs	2,139,718.28	6,009,025.88	6,009,025.88
Over/(Under) Recovery	14,435.94	330,565.45	330,565.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,548,163.20	5,328,918.42	5,328,918.42
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,435.94	330,565.45	330,565.45
Total Projected Indirect 2024-2025 (Numerator)	1,533,727.26	4,998,352.97	4,998,352.97
Direct Costs	56,391,471.66	52,610,716.44	52,610,716.44
Rate for 2024-2025 **	2.72*	9.50*	9.50**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82240
Form R0418**

Westwood Community School District
3335 S BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,213,236.97	2,981,004.97	2,981,004.97
2020-2021 Fixed Carry Forward	-2,702.63	0.00	195,539.82
Total Indirect Costs	1,215,939.60	2,981,004.97	2,785,465.15
2020-2021 Direct Costs	21,652,662.55	19,884,894.55	19,884,894.55
2022-2023 Rate	5.62*	14.99*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,434,117.23	23,070,283.03	23,070,283.03
Indirect costs based on rate ** multiplied by actual direct costs	1,429,397.39	3,458,235.43	3,232,146.65
2022-2023 Actual Indirect Costs	1,296,375.03	3,660,209.23	3,660,209.23
2020-2021 Fixed Carry Forward	-2,702.63	0.00	195,539.82
Total Indirect Costs	1,299,077.66	3,660,209.23	3,464,669.41
Over/(Under) Recovery	130,319.73	-201,973.80	-232,522.76

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,296,375.03	3,660,209.23	3,660,209.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	130,319.73	-201,973.80	-232,522.76
Total Projected Indirect 2024-2025 (Numerator)	1,166,055.30	3,862,183.03	3,892,731.99
Direct Costs	25,434,117.23	23,070,283.03	23,070,283.03
Rate for 2024-2025 **	4.58*	16.74*	16.87**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82250
Form R0418**

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	177,120.79	2,218,723.39	2,218,723.39
2020-2021 Fixed Carry Forward	281,572.77	0.00	114,811.56
Total Indirect Costs	-104,451.98	2,218,723.39	2,103,911.83
2020-2021 Direct Costs	16,199,855.51	14,158,252.91	14,158,252.91
2022-2023 Rate	0.00*	15.67*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	24,703,794.95	20,461,249.02	20,461,249.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	3,069,187.35	3,040,541.60
2022-2023 Actual Indirect Costs	250,032.85	4,492,578.78	4,492,578.78
2020-2021 Fixed Carry Forward	281,572.77	0.00	114,811.56
Total Indirect Costs	-31,539.92	4,492,578.78	4,377,767.22
Over/(Under) Recovery	0.00	0.00	-1,337,225.62

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	250,032.85	4,492,578.78	4,492,578.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-1,337,225.62
Total Projected Indirect 2024-2025 (Numerator)	250,032.85	4,492,578.78	5,829,804.40
Direct Costs	24,703,794.95	20,461,249.02	20,461,249.02
Rate for 2024-2025 **	1.01*	21.96*	28.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82290
Form R0418**

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,030,631.75	4,374,978.68	4,374,978.68
2020-2021 Fixed Carry Forward	33,431.61	0.00	336,503.61
Total Indirect Costs	997,200.14	4,374,978.68	4,038,475.07
2020-2021 Direct Costs	38,938,408.66	35,400,012.73	35,400,012.73
2022-2023 Rate	2.56*	12.36*	11.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	45,792,130.73	41,326,583.13	41,326,583.13
Indirect costs based on rate ** multiplied by actual direct costs	1,172,278.55	5,107,965.67	4,715,363.14
2022-2023 Actual Indirect Costs	1,404,504.10	5,870,051.70	5,870,051.70
2020-2021 Fixed Carry Forward	33,431.61	0.00	336,503.61
Total Indirect Costs	1,371,072.49	5,870,051.70	5,533,548.09
Over/(Under) Recovery	-198,793.94	-762,086.03	-481,681.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,404,504.10	5,870,051.70	5,870,051.70
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-198,793.94	-762,086.03	-481,681.34
Total Projected Indirect 2024-2025 (Numerator)	1,603,298.04	6,632,137.73	6,351,733.04
Direct Costs	45,792,130.73	41,326,583.13	41,326,583.13
Rate for 2024-2025 **	3.50*	16.05*	15.37**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82300
Form R0418**

Grosse Ile Township Schools
23276 E RIVER RD
GROSSE ILE, MI 48138

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	803,320.91	2,624,774.34	2,624,774.34
2020-2021 Fixed Carry Forward	-151,278.41	99,883.15	98,785.02
Total Indirect Costs	954,599.32	2,524,891.19	2,525,989.32
2020-2021 Direct Costs	20,650,022.49	18,828,569.06	18,828,569.06
2022-2023 Rate	4.62*	13.41*	13.42**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,873,540.86	20,733,414.57	20,733,414.57
Indirect costs based on rate ** multiplied by actual direct costs	1,056,757.59	2,780,350.89	2,782,424.24
2022-2023 Actual Indirect Costs	917,956.76	3,058,083.05	3,058,083.05
2020-2021 Fixed Carry Forward	-151,278.41	99,883.15	98,785.02
Total Indirect Costs	1,069,235.17	2,958,199.90	2,959,298.03
Over/(Under) Recovery	-12,477.58	-177,849.01	-176,873.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	917,956.76	3,058,083.05	3,058,083.05
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-12,477.58	-177,849.01	-176,873.79
Total Projected Indirect 2024-2025 (Numerator)	930,434.34	3,235,932.06	3,234,956.84
Direct Costs	22,873,540.86	20,733,414.57	20,733,414.57
Rate for 2024-2025 **	4.07*	15.61*	15.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82320
Form R0418**

Harper Woods, The School District of the City of
19851 ANITA ST
HARPER WOODS, MI 48225

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,022,748.64	2,837,339.69	2,837,339.69
2020-2021 Fixed Carry Forward	-390,826.67	0.00	454,992.29
Total Indirect Costs	1,413,575.31	2,837,339.69	2,382,347.40
2020-2021 Direct Costs	26,376,470.58	24,561,879.53	24,561,879.53
2022-2023 Rate	5.36*	11.55*	9.70**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	38,525,142.75	34,502,666.70	34,502,666.70
Indirect costs based on rate ** multiplied by actual direct costs	2,064,947.65	3,985,058.00	3,346,758.67
2022-2023 Actual Indirect Costs	1,190,549.15	5,213,025.20	5,213,025.20
2020-2021 Fixed Carry Forward	-390,826.67	0.00	454,992.29
Total Indirect Costs	1,581,375.82	5,213,025.20	4,758,032.91
Over/(Under) Recovery	483,571.83	-1,227,967.20	-956,281.95

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,190,549.15	5,213,025.20	5,213,025.20
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	483,571.83	-1,227,967.20	-956,281.95
Total Projected Indirect 2024-2025 (Numerator)	706,977.32	6,440,992.40	6,169,307.15
Direct Costs	38,525,142.75	34,502,666.70	34,502,666.70
Rate for 2024-2025 **	1.84*	18.67*	17.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82340
Form R0418**

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	860,400.68	3,415,684.72	3,415,684.72
2020-2021 Fixed Carry Forward	-31,450.47	66,784.63	66,939.43
Total Indirect Costs	891,851.15	3,348,900.09	3,348,745.29
2020-2021 Direct Costs	28,561,330.66	26,017,440.55	26,017,440.55
2022-2023 Rate	3.12*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	36,707,075.84	33,992,065.22	33,992,065.22
Indirect costs based on rate ** multiplied by actual direct costs	1,145,260.77	4,374,778.79	4,374,778.79
2022-2023 Actual Indirect Costs	1,164,178.05	3,879,188.67	3,879,188.67
2020-2021 Fixed Carry Forward	-31,450.47	66,784.63	66,939.43
Total Indirect Costs	1,195,628.52	3,812,404.04	3,812,249.24
Over/(Under) Recovery	-50,367.75	562,374.75	562,529.55

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,164,178.05	3,879,188.67	3,879,188.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-50,367.75	562,374.75	562,529.55
Total Projected Indirect 2024-2025 (Numerator)	1,214,545.80	3,316,813.92	3,316,659.12
Direct Costs	36,707,075.84	33,992,065.22	33,992,065.22
Rate for 2024-2025 **	3.31*	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 2024-2025 Indirect Cost Rates
School District 82365
Form R0418**

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,588,990.99	6,075,555.60	6,075,555.60
2020-2021 Fixed Carry Forward	97,956.34	230,873.98	230,873.98
Total Indirect Costs	1,491,034.65	5,844,681.62	5,844,681.62
2020-2021 Direct Costs	66,012,360.15	61,331,991.54	61,331,991.54
2022-2023 Rate	2.26*	9.53*	9.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	76,793,627.09	71,506,567.56	71,506,567.56
Indirect costs based on rate ** multiplied by actual direct costs	1,735,535.97	6,814,575.89	6,814,575.89
2022-2023 Actual Indirect Costs	2,482,102.64	7,769,162.17	7,769,162.17
2020-2021 Fixed Carry Forward	97,956.34	230,873.98	230,873.98
Total Indirect Costs	2,384,146.30	7,538,288.19	7,538,288.19
Over/(Under) Recovery	-648,610.33	-723,712.30	-723,712.30

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,482,102.64	7,769,162.17	7,769,162.17
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-648,610.33	-723,712.30	-723,712.30
Total Projected Indirect 2024-2025 (Numerator)	3,130,712.97	8,492,874.47	8,492,874.47
Direct Costs	76,793,627.09	71,506,567.56	71,506,567.56
Rate for 2024-2025 **	4.08*	11.88*	11.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82390
Form R0418**

Northville Public Schools
405 W MAIN ST
NORTHVILLE, MI 48167

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,013,712.84	10,509,853.71	10,509,853.71
2020-2021 Fixed Carry Forward	-45,924.77	833,060.91	832,523.66
Total Indirect Costs	3,059,637.61	9,676,792.80	9,677,330.05
2020-2021 Direct Costs	93,091,176.16	85,459,792.32	85,459,792.32
2022-2023 Rate	3.29*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	106,144,236.29	98,407,345.67	98,407,345.67
Indirect costs based on rate ** multiplied by actual direct costs	3,492,145.37	11,139,711.53	11,139,711.53
2022-2023 Actual Indirect Costs	2,988,823.26	10,725,713.88	10,725,713.88
2020-2021 Fixed Carry Forward	-45,924.77	833,060.91	832,523.66
Total Indirect Costs	3,034,748.03	9,892,652.97	9,893,190.22
Over/(Under) Recovery	457,397.34	1,247,058.56	1,246,521.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,988,823.26	10,725,713.88	10,725,713.88
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	457,397.34	1,247,058.56	1,246,521.31
Total Projected Indirect 2024-2025 (Numerator)	2,531,425.92	9,478,655.32	9,479,192.57
Direct Costs	106,144,236.29	98,407,345.67	98,407,345.67
Rate for 2024-2025 **	2.38*	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 2024-2025 Indirect Cost Rates
School District 82400
Form R0418**

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,086,980.26	4,323,271.09	4,323,271.09
2020-2021 Fixed Carry Forward	-9,305.24	0.00	451,447.54
Total Indirect Costs	1,096,285.50	4,323,271.09	3,871,823.55
2020-2021 Direct Costs	29,630,841.81	26,394,550.98	26,394,550.98
2022-2023 Rate	3.70*	16.38*	14.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	32,854,413.76	28,995,498.95	28,995,498.95
Indirect costs based on rate ** multiplied by actual direct costs	1,215,613.31	4,349,324.84	4,253,639.70
2022-2023 Actual Indirect Costs	1,376,272.94	5,235,187.75	5,235,187.75
2020-2021 Fixed Carry Forward	-9,305.24	0.00	451,447.54
Total Indirect Costs	1,385,578.18	5,235,187.75	4,783,740.21
Over/(Under) Recovery	-169,964.87	0.00	-530,100.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,376,272.94	5,235,187.75	5,235,187.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-169,964.87	0.00	-530,100.51
Total Projected Indirect 2024-2025 (Numerator)	1,546,237.81	5,235,187.75	5,765,288.26
Direct Costs	32,854,413.76	28,995,498.95	28,995,498.95
Rate for 2024-2025 **	4.71*	18.06*	19.88**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82405
Form R0418**

Southgate Community School District
13940 LEROY ST
SOUTHGATE, MI 48195

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,316,104.44	4,021,725.08	4,021,725.08
2020-2021 Fixed Carry Forward	210,525.26	611,454.89	611,255.27
Total Indirect Costs	1,105,579.18	3,410,270.19	3,410,469.81
2020-2021 Direct Costs	43,324,901.85	41,441,007.85	41,441,007.85
2022-2023 Rate	2.55*	8.23*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	56,488,742.54	52,698,198.19	52,698,198.19
Indirect costs based on rate ** multiplied by actual direct costs	1,440,462.93	4,337,061.71	4,337,061.71
2022-2023 Actual Indirect Costs	1,656,737.02	5,447,281.37	5,447,281.37
2020-2021 Fixed Carry Forward	210,525.26	611,454.89	611,255.27
Total Indirect Costs	1,446,211.76	4,835,826.48	4,836,026.10
Over/(Under) Recovery	-5,748.83	-498,764.77	-498,964.39

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,656,737.02	5,447,281.37	5,447,281.37
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,748.83	-498,764.77	-498,964.39
Total Projected Indirect 2024-2025 (Numerator)	1,662,485.85	5,946,046.14	5,946,245.76
Direct Costs	56,488,742.54	52,698,198.19	52,698,198.19
Rate for 2024-2025 **	2.94*	11.28*	11.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82430
Form R0418**

Van Buren Public Schools
555 W COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,233,953.83	6,596,183.23	6,596,183.23
2020-2021 Fixed Carry Forward	74,046.20	0.00	881,288.90
Total Indirect Costs	1,159,907.63	6,596,183.23	5,714,894.33
2020-2021 Direct Costs	53,274,794.39	47,738,940.99	47,738,940.99
2022-2023 Rate	2.18*	13.82*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	65,868,046.03	59,428,783.47	59,428,783.47
Indirect costs based on rate ** multiplied by actual direct costs	1,435,923.40	8,213,057.88	7,113,625.38
2022-2023 Actual Indirect Costs	2,047,631.73	8,486,894.29	8,486,894.29
2020-2021 Fixed Carry Forward	74,046.20	0.00	881,288.90
Total Indirect Costs	1,973,585.53	8,486,894.29	7,605,605.39
Over/(Under) Recovery	-537,662.13	-273,836.41	-491,980.01

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,047,631.73	8,486,894.29	8,486,894.29
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-537,662.13	-273,836.41	-491,980.01
Total Projected Indirect 2024-2025 (Numerator)	2,585,293.86	8,760,730.70	8,978,874.30
Direct Costs	65,868,046.03	59,428,783.47	59,428,783.47
Rate for 2024-2025 **	3.92*	14.74*	15.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82700
Form R0418**

Detroit Achievement Academy
7000 W OUTER DR
Detroit, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	109,924.86	727,605.27	727,605.27
2020-2021 Fixed Carry Forward	82,527.60	0.00	-93,260.32
Total Indirect Costs	27,397.26	727,605.27	820,865.59
2020-2021 Direct Costs	4,488,613.83	3,870,933.42	3,870,933.42
2022-2023 Rate	0.61*	18.80*	21.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,302,018.80	6,714,689.66	6,714,689.66
Indirect costs based on rate ** multiplied by actual direct costs	44,542.31	1,007,203.45	1,424,185.68
2022-2023 Actual Indirect Costs	144,314.93	731,644.07	731,644.07
2020-2021 Fixed Carry Forward	82,527.60	0.00	-93,260.32
Total Indirect Costs	61,787.33	731,644.07	824,904.39
Over/(Under) Recovery	-17,245.02	0.00	599,281.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	144,314.93	731,644.07	731,644.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-17,245.02	0.00	599,281.29
Total Projected Indirect 2024-2025 (Numerator)	161,559.95	731,644.07	132,362.78
Direct Costs	7,302,018.80	6,714,689.66	6,714,689.66
Rate for 2024-2025 **	2.21*	10.90*	1.97**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82701
Form R0418**

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	813,130.37	2,827,866.17	2,827,866.17
2020-2021 Fixed Carry Forward	741,514.72	0.00	0.00
Total Indirect Costs	71,615.65	2,827,866.17	2,827,866.17
2020-2021 Direct Costs	13,653,930.55	11,639,194.75	11,639,194.75
2022-2023 Rate	0.52*	24.30*	24.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,426,371.70	14,475,072.55	14,475,072.55
Indirect costs based on rate ** multiplied by actual direct costs	85,417.13	2,171,260.88	3,517,442.63
2022-2023 Actual Indirect Costs	926,506.10	2,877,805.25	2,877,805.25
2020-2021 Fixed Carry Forward	741,514.72	0.00	0.00
Total Indirect Costs	184,991.38	2,877,805.25	2,877,805.25
Over/(Under) Recovery	-99,574.25	0.00	639,637.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	926,506.10	2,877,805.25	2,877,805.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-99,574.25	0.00	639,637.38
Total Projected Indirect 2024-2025 (Numerator)	1,026,080.35	2,877,805.25	2,238,167.87
Direct Costs	16,426,371.70	14,475,072.55	14,475,072.55
Rate for 2024-2025 **	6.25*	19.88*	15.46**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82702
Form R0418**

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,066,069.27	2,684,855.11	2,684,855.11
2020-2021 Fixed Carry Forward	1,064,745.25	0.00	0.00
Total Indirect Costs	1,324.02	2,684,855.11	2,684,855.11
2020-2021 Direct Costs	19,101,912.73	17,483,126.89	17,483,126.89
2022-2023 Rate	0.01*	15.36*	15.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	22,856,618.08	20,633,447.70	20,633,447.70
Indirect costs based on rate ** multiplied by actual direct costs	2,285.66	3,095,017.16	3,169,297.57
2022-2023 Actual Indirect Costs	1,127,416.85	3,350,587.23	3,350,587.23
2020-2021 Fixed Carry Forward	1,064,745.25	0.00	0.00
Total Indirect Costs	62,671.60	3,350,587.23	3,350,587.23
Over/(Under) Recovery	-60,385.94	0.00	-181,289.66

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,127,416.85	3,350,587.23	3,350,587.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-60,385.94	0.00	-181,289.66
Total Projected Indirect 2024-2025 (Numerator)	1,187,802.79	3,350,587.23	3,531,876.89
Direct Costs	22,856,618.08	20,633,447.70	20,633,447.70
Rate for 2024-2025 **	5.20*	16.24*	17.12**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82703
Form R0418**

University Preparatory Art & Design
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	571,199.63	1,581,667.97	1,581,667.97
2020-2021 Fixed Carry Forward	343,783.78	0.00	854,960.42
Total Indirect Costs	227,415.85	1,581,667.97	726,707.55
2020-2021 Direct Costs	12,494,612.08	11,484,143.74	11,484,143.74
2022-2023 Rate	1.82*	13.77*	6.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,220,958.05	12,800,685.74	12,800,685.74
Indirect costs based on rate ** multiplied by actual direct costs	258,821.44	1,762,654.43	810,283.41
2022-2023 Actual Indirect Costs	695,262.38	2,115,534.69	2,115,534.69
2020-2021 Fixed Carry Forward	343,783.78	0.00	854,960.42
Total Indirect Costs	351,478.60	2,115,534.69	1,260,574.27
Over/(Under) Recovery	-92,657.16	-352,880.26	-450,290.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	695,262.38	2,115,534.69	2,115,534.69
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-92,657.16	-352,880.26	-450,290.86
Total Projected Indirect 2024-2025 (Numerator)	787,919.54	2,468,414.95	2,565,825.55
Direct Costs	14,220,958.05	12,800,685.74	12,800,685.74
Rate for 2024-2025 **	5.54*	19.28*	20.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82704
Form R0418**

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	133,452.91	715,620.42	715,620.42
2020-2021 Fixed Carry Forward	-33,133.58	0.00	0.00
Total Indirect Costs	166,586.49	715,620.42	715,620.42
2020-2021 Direct Costs	2,325,575.87	1,743,408.36	1,743,408.36
2022-2023 Rate	7.16*	41.05*	41.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,125,903.17	1,934,285.43	1,934,285.43
Indirect costs based on rate ** multiplied by actual direct costs	152,214.67	290,142.81	483,571.36
2022-2023 Actual Indirect Costs	87,700.44	279,318.18	279,318.18
2020-2021 Fixed Carry Forward	-33,133.58	0.00	0.00
Total Indirect Costs	120,834.02	279,318.18	279,318.18
Over/(Under) Recovery	31,380.65	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,700.44	279,318.18	279,318.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	31,380.65	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	56,319.79	279,318.18	279,318.18
Direct Costs	2,125,903.17	1,934,285.43	1,934,285.43
Rate for 2024-2025 **	2.65*	14.44*	14.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82705
Form R0418**

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	6,511.17	75,996.61	75,996.61
2020-2021 Fixed Carry Forward	0.00	13,283.33	13,283.33
Total Indirect Costs	6,511.17	62,713.28	62,713.28
2020-2021 Direct Costs	1,147,191.27	1,077,705.83	1,077,705.83
2022-2023 Rate	0.57*	5.82*	5.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,403,796.43	1,366,813.50	1,366,813.50
Indirect costs based on rate ** multiplied by actual direct costs	8,001.64	79,548.55	79,548.55
2022-2023 Actual Indirect Costs	9,104.32	46,087.25	46,087.25
2020-2021 Fixed Carry Forward	0.00	13,283.33	13,283.33
Total Indirect Costs	9,104.32	32,803.92	32,803.92
Over/(Under) Recovery	-1,102.68	46,744.63	46,744.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	9,104.32	46,087.25	46,087.25
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-1,102.68	46,744.63	46,744.63
Total Projected Indirect 2024-2025 (Numerator)	10,207.00	-657.38	-657.38
Direct Costs	1,403,796.43	1,366,813.50	1,366,813.50
Rate for 2024-2025 **	0.73*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82706
Form R0418**

The James and Grace Lee Boggs School
7600 GOETHE ST
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	131,058.95	394,576.98	394,576.98
2020-2021 Fixed Carry Forward	29,781.74	0.00	-99,279.40
Total Indirect Costs	101,277.21	394,576.98	493,856.38
2020-2021 Direct Costs	1,531,978.44	1,268,460.41	1,268,460.41
2022-2023 Rate	6.61*	31.11*	38.93**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,034,015.26	1,744,638.91	1,744,638.91
Indirect costs based on rate ** multiplied by actual direct costs	134,448.41	261,695.84	436,159.73
2022-2023 Actual Indirect Costs	122,601.40	411,977.75	411,977.75
2020-2021 Fixed Carry Forward	29,781.74	0.00	-99,279.40
Total Indirect Costs	92,819.66	411,977.75	511,257.15
Over/(Under) Recovery	41,628.75	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	122,601.40	411,977.75	411,977.75
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	41,628.75	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	80,972.65	411,977.75	411,977.75
Direct Costs	2,034,015.26	1,744,638.91	1,744,638.91
Rate for 2024-2025 **	3.98*	23.61*	23.61**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82710
Form R0418**

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	102,628.00	169,731.00	169,731.00
2020-2021 Fixed Carry Forward	-8,384.54	-13,378.83	-13,378.83
Total Indirect Costs	111,012.54	183,109.83	183,109.83
2020-2021 Direct Costs	1,932,786.00	1,865,683.00	1,865,683.00
2022-2023 Rate	5.74*	9.81*	9.81**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,128,337.36	2,081,005.48	2,081,005.48
Indirect costs based on rate ** multiplied by actual direct costs	122,166.56	204,146.64	204,146.64
2022-2023 Actual Indirect Costs	79,374.06	126,705.94	126,705.94
2020-2021 Fixed Carry Forward	-8,384.54	-13,378.83	-13,378.83
Total Indirect Costs	87,758.60	140,084.77	140,084.77
Over/(Under) Recovery	34,407.96	64,061.87	64,061.87

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	79,374.06	126,705.94	126,705.94
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	34,407.96	64,061.87	64,061.87
Total Projected Indirect 2024-2025 (Numerator)	44,966.10	62,644.07	62,644.07
Direct Costs	2,128,337.36	2,081,005.48	2,081,005.48
Rate for 2024-2025 **	2.11*	3.01*	3.01**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82711
Form R0418**

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	117,965.00	1,412,321.00	1,412,321.00
2020-2021 Fixed Carry Forward	-43,016.06	0.00	0.00
Total Indirect Costs	160,981.06	1,412,321.00	1,412,321.00
2020-2021 Direct Costs	3,985,845.00	2,691,489.00	2,691,489.00
2022-2023 Rate	4.04*	52.47*	52.47**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,493,132.00	5,309,461.00	5,309,461.00
Indirect costs based on rate ** multiplied by actual direct costs	262,322.53	796,419.15	1,327,365.25
2022-2023 Actual Indirect Costs	202,778.00	1,386,449.00	1,386,449.00
2020-2021 Fixed Carry Forward	-43,016.06	0.00	0.00
Total Indirect Costs	245,794.06	1,386,449.00	1,386,449.00
Over/(Under) Recovery	16,528.47	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	202,778.00	1,386,449.00	1,386,449.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	16,528.47	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	186,249.53	1,386,449.00	1,386,449.00
Direct Costs	6,493,132.00	5,309,461.00	5,309,461.00
Rate for 2024-2025 **	2.87*	26.11*	26.11**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82713
Form R0418**

New Paradigm College Prep
4001 29TH ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	78,500.65	630,364.18	630,364.18
2020-2021 Fixed Carry Forward	49,393.63	0.00	0.00
Total Indirect Costs	29,107.02	630,364.18	630,364.18
2020-2021 Direct Costs	2,812,747.39	2,260,883.86	2,260,883.86
2022-2023 Rate	1.03*	27.88*	27.88**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,910,211.32	2,331,996.59	2,331,996.59
Indirect costs based on rate ** multiplied by actual direct costs	29,975.18	349,799.49	582,999.15
2022-2023 Actual Indirect Costs	168,501.59	746,716.32	746,716.32
2020-2021 Fixed Carry Forward	49,393.63	0.00	0.00
Total Indirect Costs	119,107.96	746,716.32	746,716.32
Over/(Under) Recovery	-89,132.78	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	168,501.59	746,716.32	746,716.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-89,132.78	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	257,634.37	746,716.32	746,716.32
Direct Costs	2,910,211.32	2,331,996.59	2,331,996.59
Rate for 2024-2025 **	8.85*	32.02*	32.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82716
Form R0418**

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	17,595.00	142,903.00	142,903.00
2020-2021 Fixed Carry Forward	0.00	-13,440.06	-13,881.58
Total Indirect Costs	17,595.00	156,343.06	156,784.58
2020-2021 Direct Costs	1,137,528.00	1,012,220.00	1,012,220.00
2022-2023 Rate	1.55*	15.45*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,144,104.00	1,119,628.00	1,119,628.00
Indirect costs based on rate ** multiplied by actual direct costs	17,733.61	167,944.20	173,430.38
2022-2023 Actual Indirect Costs	28,534.00	53,010.00	53,010.00
2020-2021 Fixed Carry Forward	0.00	-13,440.06	-13,881.58
Total Indirect Costs	28,534.00	66,450.06	66,891.58
Over/(Under) Recovery	-10,800.39	0.00	106,538.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	28,534.00	53,010.00	53,010.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-10,800.39	0.00	106,538.80
Total Projected Indirect 2024-2025 (Numerator)	39,334.39	53,010.00	-53,528.80
Direct Costs	1,144,104.00	1,119,628.00	1,119,628.00
Rate for 2024-2025 **	3.44*	4.73*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82717
Form R0418**

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	600,621.00	2,047,626.00	2,047,626.00
2020-2021 Fixed Carry Forward	-105,453.48	0.00	0.00
Total Indirect Costs	706,074.48	2,047,626.00	2,047,626.00
2020-2021 Direct Costs	6,603,514.00	5,156,509.00	5,156,509.00
2022-2023 Rate	10.69*	39.71*	39.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,249,880.00	5,709,119.00	5,709,119.00
Indirect costs based on rate ** multiplied by actual direct costs	775,012.17	856,367.85	1,427,279.75
2022-2023 Actual Indirect Costs	809,400.00	2,350,161.00	2,350,161.00
2020-2021 Fixed Carry Forward	-105,453.48	0.00	0.00
Total Indirect Costs	914,853.48	2,350,161.00	2,350,161.00
Over/(Under) Recovery	-139,841.31	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	809,400.00	2,350,161.00	2,350,161.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-139,841.31	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	949,241.31	2,350,161.00	2,350,161.00
Direct Costs	7,249,880.00	5,709,119.00	5,709,119.00
Rate for 2024-2025 **	13.09*	41.17*	41.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82718
Form R0418**

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	611,952.00	2,072,567.00	2,072,567.00
2020-2021 Fixed Carry Forward	-143,509.17	0.00	0.00
Total Indirect Costs	755,461.17	2,072,567.00	2,072,567.00
2020-2021 Direct Costs	7,452,002.00	5,991,387.00	5,991,387.00
2022-2023 Rate	10.14*	34.59*	34.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,496,926.00	6,950,533.00	6,950,533.00
Indirect costs based on rate ** multiplied by actual direct costs	861,588.30	1,042,579.95	1,737,633.25
2022-2023 Actual Indirect Costs	811,785.00	2,358,178.00	2,358,178.00
2020-2021 Fixed Carry Forward	-143,509.17	0.00	0.00
Total Indirect Costs	955,294.17	2,358,178.00	2,358,178.00
Over/(Under) Recovery	-93,705.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	811,785.00	2,358,178.00	2,358,178.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-93,705.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	905,490.87	2,358,178.00	2,358,178.00
Direct Costs	8,496,926.00	6,950,533.00	6,950,533.00
Rate for 2024-2025 **	10.66*	33.93*	33.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82722
Form R0418**

Detroit Leadership Academy
13600 VIRGIL ST
DETROIT, MI 48223

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	81,726.00	1,298,144.00	1,298,144.00
2020-2021 Fixed Carry Forward	75,170.38	0.00	14,690.34
Total Indirect Costs	6,555.62	1,298,144.00	1,283,453.66
2020-2021 Direct Costs	8,316,769.00	7,100,351.00	7,100,351.00
2022-2023 Rate	0.08*	18.28*	18.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	10,958,825.65	9,792,185.29	9,792,185.29
Indirect costs based on rate ** multiplied by actual direct costs	8,767.06	1,468,827.79	1,770,427.10
2022-2023 Actual Indirect Costs	75,393.27	1,242,033.63	1,242,033.63
2020-2021 Fixed Carry Forward	75,170.38	0.00	14,690.34
Total Indirect Costs	222.89	1,242,033.63	1,227,343.29
Over/(Under) Recovery	8,544.17	0.00	543,083.81

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	75,393.27	1,242,033.63	1,242,033.63
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,544.17	0.00	543,083.81
Total Projected Indirect 2024-2025 (Numerator)	66,849.10	1,242,033.63	698,949.82
Direct Costs	10,958,825.65	9,792,185.29	9,792,185.29
Rate for 2024-2025 **	0.61*	12.68*	7.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82723
Form R0418**

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	509,761.00	2,107,386.00	2,107,386.00
2020-2021 Fixed Carry Forward	-122,149.06	0.00	0.00
Total Indirect Costs	631,910.06	2,107,386.00	2,107,386.00
2020-2021 Direct Costs	7,667,338.00	6,069,713.00	6,069,713.00
2022-2023 Rate	8.24*	34.72*	34.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,646,786.00	6,982,595.00	6,982,595.00
Indirect costs based on rate ** multiplied by actual direct costs	712,495.17	1,047,389.25	1,745,648.75
2022-2023 Actual Indirect Costs	719,838.00	2,384,029.00	2,384,029.00
2020-2021 Fixed Carry Forward	-122,149.06	0.00	0.00
Total Indirect Costs	841,987.06	2,384,029.00	2,384,029.00
Over/(Under) Recovery	-129,491.89	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	719,838.00	2,384,029.00	2,384,029.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-129,491.89	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	849,329.89	2,384,029.00	2,384,029.00
Direct Costs	8,646,786.00	6,982,595.00	6,982,595.00
Rate for 2024-2025 **	9.82*	34.14*	34.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82724
Form R0418**

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	252,737.94	1,010,925.77	1,010,925.77
2020-2021 Fixed Carry Forward	-22,945.64	0.00	0.00
Total Indirect Costs	275,683.58	1,010,925.77	1,010,925.77
2020-2021 Direct Costs	4,933,361.12	4,175,173.29	4,175,173.29
2022-2023 Rate	5.59*	24.21*	24.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,049,047.56	4,045,301.36	4,045,301.36
Indirect costs based on rate ** multiplied by actual direct costs	282,241.76	606,795.20	979,367.46
2022-2023 Actual Indirect Costs	318,942.12	1,322,688.32	1,322,688.32
2020-2021 Fixed Carry Forward	-22,945.64	0.00	0.00
Total Indirect Costs	341,887.76	1,322,688.32	1,322,688.32
Over/(Under) Recovery	-59,646.00	0.00	-343,320.86

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	318,942.12	1,322,688.32	1,322,688.32
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-59,646.00	0.00	-343,320.86
Total Projected Indirect 2024-2025 (Numerator)	378,588.12	1,322,688.32	1,666,009.18
Direct Costs	5,049,047.56	4,045,301.36	4,045,301.36
Rate for 2024-2025 **	7.50*	32.70*	41.18**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82725
Form R0418**

Global Heights Academy
23713 JOY RD
Dearborn Heights, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	312,924.90	626,914.67	626,914.67
2020-2021 Fixed Carry Forward	-82,949.31	0.00	0.00
Total Indirect Costs	395,874.21	626,914.67	626,914.67
2020-2021 Direct Costs	2,357,192.72	2,043,202.95	2,043,202.95
2022-2023 Rate	16.79*	30.68*	30.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,627,304.91	3,010,299.08	3,010,299.08
Indirect costs based on rate ** multiplied by actual direct costs	544,095.74	451,544.86	752,574.77
2022-2023 Actual Indirect Costs	456,885.64	1,073,891.47	1,073,891.47
2020-2021 Fixed Carry Forward	-82,949.31	0.00	0.00
Total Indirect Costs	539,834.95	1,073,891.47	1,073,891.47
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	456,885.64	1,073,891.47	1,073,891.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	456,885.64	1,073,891.47	1,073,891.47
Direct Costs	3,627,304.91	3,010,299.08	3,010,299.08
Rate for 2024-2025 **	12.60*	35.67*	35.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82727
Form R0418**

Regent Park Scholars Charter Academy
15865 E 7 MILE RD
Detroit, MI 48205

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	435,884.00	1,982,599.00	1,982,599.00
2020-2021 Fixed Carry Forward	-158,082.54	0.00	0.00
Total Indirect Costs	593,966.54	1,982,599.00	1,982,599.00
2020-2021 Direct Costs	7,906,918.00	6,360,203.00	6,360,203.00
2022-2023 Rate	7.51*	31.17*	31.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,648,040.00	7,225,959.00	7,225,959.00
Indirect costs based on rate ** multiplied by actual direct costs	649,467.80	1,083,893.85	1,806,489.75
2022-2023 Actual Indirect Costs	756,057.00	2,178,138.00	2,178,138.00
2020-2021 Fixed Carry Forward	-158,082.54	0.00	0.00
Total Indirect Costs	914,139.54	2,178,138.00	2,178,138.00
Over/(Under) Recovery	-264,671.74	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	756,057.00	2,178,138.00	2,178,138.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-264,671.74	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,020,728.74	2,178,138.00	2,178,138.00
Direct Costs	8,648,040.00	7,225,959.00	7,225,959.00
Rate for 2024-2025 **	11.80*	30.14*	30.14**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82728
Form R0418**

Jalen Rose Leadership Academy
15000 TROJAN ST
Detroit, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	624,043.80	921,507.85	921,507.85
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	624,043.80	921,507.85	921,507.85
2020-2021 Direct Costs	3,570,987.77	3,273,523.72	3,273,523.72
2022-2023 Rate	17.48*	28.15*	28.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,188,334.95	4,816,193.23	4,816,193.23
Indirect costs based on rate ** multiplied by actual direct costs	778,250.24	722,428.98	1,204,048.31
2022-2023 Actual Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	853,634.13	1,225,775.85	1,225,775.85
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	853,634.13	1,225,775.85	1,225,775.85
Direct Costs	5,188,334.95	4,816,193.23	4,816,193.23
Rate for 2024-2025 **	16.45*	25.45*	25.45**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82729
Form R0418**

South Canton Scholars Charter Academy
3085 S CANTON CENTER RD
Canton, MI 48188

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	448,260.00	2,315,386.00	2,315,386.00
2020-2021 Fixed Carry Forward	-85,903.45	0.00	0.00
Total Indirect Costs	534,163.45	2,315,386.00	2,315,386.00
2020-2021 Direct Costs	6,990,256.00	5,123,130.00	5,123,130.00
2022-2023 Rate	7.64*	45.19*	45.19**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,843,910.00	6,288,739.00	6,288,739.00
Indirect costs based on rate ** multiplied by actual direct costs	599,274.72	943,310.85	1,572,184.75
2022-2023 Actual Indirect Costs	959,901.00	2,515,072.00	2,515,072.00
2020-2021 Fixed Carry Forward	-85,903.45	0.00	0.00
Total Indirect Costs	1,045,804.45	2,515,072.00	2,515,072.00
Over/(Under) Recovery	-446,529.73	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	959,901.00	2,515,072.00	2,515,072.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-446,529.73	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,406,430.73	2,515,072.00	2,515,072.00
Direct Costs	7,843,910.00	6,288,739.00	6,288,739.00
Rate for 2024-2025 **	17.93*	39.99*	39.99**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82730
Form R0418**

American International Academy
300 S HENRY RUFF RD
Westland, MI 48186

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	341,097.17	1,291,152.05	1,291,152.05
2020-2021 Fixed Carry Forward	-129,197.97	0.00	0.00
Total Indirect Costs	470,295.14	1,291,152.05	1,291,152.05
2020-2021 Direct Costs	5,528,452.46	4,578,397.58	4,578,397.58
2022-2023 Rate	8.51*	28.20*	28.20**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,170,676.80	7,331,205.41	7,331,205.41
Indirect costs based on rate ** multiplied by actual direct costs	695,324.60	1,099,680.81	1,832,801.35
2022-2023 Actual Indirect Costs	419,084.41	1,258,555.80	1,258,555.80
2020-2021 Fixed Carry Forward	-129,197.97	0.00	0.00
Total Indirect Costs	548,282.38	1,258,555.80	1,258,555.80
Over/(Under) Recovery	147,042.22	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	419,084.41	1,258,555.80	1,258,555.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	147,042.22	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	272,042.19	1,258,555.80	1,258,555.80
Direct Costs	8,170,676.80	7,331,205.41	7,331,205.41
Rate for 2024-2025 **	3.33*	17.17*	17.17**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82735
Form R0418**

New Paradigm Glazer-Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	206,931.24	643,690.03	643,690.03
2020-2021 Fixed Carry Forward	20,922.97	0.00	0.00
Total Indirect Costs	186,008.27	643,690.03	643,690.03
2020-2021 Direct Costs	3,524,763.63	3,088,004.84	3,088,004.84
2022-2023 Rate	5.28*	20.84*	20.84**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,614,045.59	2,993,115.53	2,993,115.53
Indirect costs based on rate ** multiplied by actual direct costs	190,821.61	448,967.33	623,765.28
2022-2023 Actual Indirect Costs	170,654.98	791,585.04	791,585.04
2020-2021 Fixed Carry Forward	20,922.97	0.00	0.00
Total Indirect Costs	149,732.01	791,585.04	791,585.04
Over/(Under) Recovery	41,089.60	0.00	-167,819.76

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	170,654.98	791,585.04	791,585.04
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	41,089.60	0.00	-167,819.76
Total Projected Indirect 2024-2025 (Numerator)	129,565.38	791,585.04	959,404.80
Direct Costs	3,614,045.59	2,993,115.53	2,993,115.53
Rate for 2024-2025 **	3.59*	26.45*	32.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82737
Form R0418**

Pathways Academy
11340 E JEFFERSON AVE
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,183.72	279,673.35	279,673.35
2020-2021 Fixed Carry Forward	-10,197.83	0.00	10,183.38
Total Indirect Costs	81,381.55	279,673.35	269,489.97
2020-2021 Direct Costs	1,770,217.71	1,561,728.08	1,561,728.08
2022-2023 Rate	4.60*	17.91*	17.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,269,849.83	1,891,800.74	1,891,800.74
Indirect costs based on rate ** multiplied by actual direct costs	104,413.09	283,770.11	326,524.81
2022-2023 Actual Indirect Costs	87,444.31	465,493.40	465,493.40
2020-2021 Fixed Carry Forward	-10,197.83	0.00	10,183.38
Total Indirect Costs	97,642.14	465,493.40	455,310.02
Over/(Under) Recovery	6,770.95	0.00	-128,785.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,444.31	465,493.40	465,493.40
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	6,770.95	0.00	-128,785.21
Total Projected Indirect 2024-2025 (Numerator)	80,673.36	465,493.40	594,278.61
Direct Costs	2,269,849.83	1,891,800.74	1,891,800.74
Rate for 2024-2025 **	3.55*	24.61*	31.41**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82739
Form R0418**

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	31,009.00	552,299.00	552,299.00
2020-2021 Fixed Carry Forward	28,122.08	0.00	1,414.38
Total Indirect Costs	2,886.92	552,299.00	550,884.62
2020-2021 Direct Costs	3,196,567.00	2,675,277.00	2,675,277.00
2022-2023 Rate	0.09*	20.64*	20.59**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,647,791.00	3,414,516.00	3,414,516.00
Indirect costs based on rate ** multiplied by actual direct costs	3,283.01	512,177.40	703,048.84
2022-2023 Actual Indirect Costs	45,220.00	278,495.00	278,495.00
2020-2021 Fixed Carry Forward	28,122.08	0.00	1,414.38
Total Indirect Costs	17,097.92	278,495.00	277,080.62
Over/(Under) Recovery	14,307.17	0.00	425,968.22

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	45,220.00	278,495.00	278,495.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	14,307.17	0.00	425,968.22
Total Projected Indirect 2024-2025 (Numerator)	30,912.83	278,495.00	-147,473.22
Direct Costs	3,647,791.00	3,414,516.00	3,414,516.00
Rate for 2024-2025 **	0.85*	8.16*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82742
Form R0418**

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	142,218.10	1,222,406.38	1,222,406.38
2020-2021 Fixed Carry Forward	-12,176.11	0.00	42,764.47
Total Indirect Costs	154,394.21	1,222,406.38	1,179,641.91
2020-2021 Direct Costs	6,177,572.85	5,097,384.57	5,097,384.57
2022-2023 Rate	2.50*	23.98*	23.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,565,893.00	5,995,234.00	5,995,234.00
Indirect costs based on rate ** multiplied by actual direct costs	189,147.33	899,285.10	1,387,297.15
2022-2023 Actual Indirect Costs	181,517.00	1,752,176.00	1,752,176.00
2020-2021 Fixed Carry Forward	-12,176.11	0.00	42,764.47
Total Indirect Costs	193,693.11	1,752,176.00	1,709,411.53
Over/(Under) Recovery	-4,545.78	0.00	-322,114.38

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	181,517.00	1,752,176.00	1,752,176.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,545.78	0.00	-322,114.38
Total Projected Indirect 2024-2025 (Numerator)	186,062.78	1,752,176.00	2,074,290.38
Direct Costs	7,565,893.00	5,995,234.00	5,995,234.00
Rate for 2024-2025 **	2.46*	29.23*	34.60**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82743
Form R0418**

Plymouth Scholars Charter Academy
48484 N TERRITORIAL RD
Plymouth, MI 48170

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	642,441.00	2,207,031.00	2,207,031.00
2020-2021 Fixed Carry Forward	-116,718.80	0.00	0.00
Total Indirect Costs	759,159.80	2,207,031.00	2,207,031.00
2020-2021 Direct Costs	6,669,394.00	5,104,804.00	5,104,804.00
2022-2023 Rate	11.38*	43.23*	43.23**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,519,768.00	5,834,905.00	5,834,905.00
Indirect costs based on rate ** multiplied by actual direct costs	855,749.60	875,235.75	1,458,726.25
2022-2023 Actual Indirect Costs	672,473.00	2,357,336.00	2,357,336.00
2020-2021 Fixed Carry Forward	-116,718.80	0.00	0.00
Total Indirect Costs	789,191.80	2,357,336.00	2,357,336.00
Over/(Under) Recovery	66,557.80	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	672,473.00	2,357,336.00	2,357,336.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	66,557.80	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	605,915.20	2,357,336.00	2,357,336.00
Direct Costs	7,519,768.00	5,834,905.00	5,834,905.00
Rate for 2024-2025 **	8.06*	40.40*	40.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82744
Form R0418**

Escuela Avancemos
2635 HOWARD ST
DETROIT, MI 48216

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	130,881.03	587,908.36	587,908.36
2020-2021 Fixed Carry Forward	20,725.86	0.00	19,791.92
Total Indirect Costs	110,155.17	587,908.36	568,116.44
2020-2021 Direct Costs	3,499,934.62	3,042,907.29	3,042,907.29
2022-2023 Rate	3.15*	19.32*	18.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,358,454.93	4,288,790.23	4,288,790.23
Indirect costs based on rate ** multiplied by actual direct costs	168,791.33	643,318.53	800,717.14
2022-2023 Actual Indirect Costs	108,141.08	1,177,805.78	1,177,805.78
2020-2021 Fixed Carry Forward	20,725.86	0.00	19,791.92
Total Indirect Costs	87,415.22	1,177,805.78	1,158,013.86
Over/(Under) Recovery	102,101.97	0.00	-337,504.80

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	108,141.08	1,177,805.78	1,177,805.78
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	102,101.97	0.00	-337,504.80
Total Projected Indirect 2024-2025 (Numerator)	6,039.11	1,177,805.78	1,515,310.58
Direct Costs	5,358,454.93	4,288,790.23	4,288,790.23
Rate for 2024-2025 **	0.11*	27.46*	35.33**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82745
Form R0418**

Caniff Liberty Academy
2650 CANIFF ST
Hamtramck, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	913,381.72	1,670,623.26	1,670,623.26
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	913,381.72	1,670,623.26	1,670,623.26
2020-2021 Direct Costs	4,165,753.11	3,408,511.57	3,408,511.57
2022-2023 Rate	21.93*	49.01*	49.01**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,289,655.44	4,345,263.80	4,345,263.80
Indirect costs based on rate ** multiplied by actual direct costs	793,448.32	651,789.57	1,086,315.95
2022-2023 Actual Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,147,110.74	2,091,502.38	2,091,502.38
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,147,110.74	2,091,502.38	2,091,502.38
Direct Costs	5,289,655.44	4,345,263.80	4,345,263.80
Rate for 2024-2025 **	21.69*	48.13*	48.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82746
Form R0418**

W-A-Y Academy
8701 W VERNOR HWY
Detroit, MI 48209

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,052.00	542,255.00	542,255.00
2020-2021 Fixed Carry Forward	-6,486.68	0.00	0.00
Total Indirect Costs	224,538.68	542,255.00	542,255.00
2020-2021 Direct Costs	3,153,633.59	2,829,430.59	2,829,430.59
2022-2023 Rate	7.12*	19.16*	19.16**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,846,239.03	2,517,667.82	2,517,667.82
Indirect costs based on rate ** multiplied by actual direct costs	202,652.22	377,650.17	482,385.15
2022-2023 Actual Indirect Costs	223,852.50	552,423.71	552,423.71
2020-2021 Fixed Carry Forward	-6,486.68	0.00	0.00
Total Indirect Costs	230,339.18	552,423.71	552,423.71
Over/(Under) Recovery	-27,686.96	0.00	-70,038.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	223,852.50	552,423.71	552,423.71
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-27,686.96	0.00	-70,038.56
Total Projected Indirect 2024-2025 (Numerator)	251,539.46	552,423.71	622,462.27
Direct Costs	2,846,239.03	2,517,667.82	2,517,667.82
Rate for 2024-2025 **	8.84*	21.94*	24.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82747
Form R0418**

MacDowell Preparatory Academy
4201 W OUTER DR
Detroit, MI 48221

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	562,904.51	1,163,970.92	1,163,970.92
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	562,904.51	1,163,970.92	1,163,970.92
2020-2021 Direct Costs	2,848,202.25	2,247,135.84	2,247,135.84
2022-2023 Rate	19.76*	51.80*	51.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,209,092.37	3,810,593.96	3,810,593.96
Indirect costs based on rate ** multiplied by actual direct costs	781,363.86	571,589.09	952,648.49
2022-2023 Actual Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	218,532.71	1,617,031.12	1,617,031.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	218,532.71	1,617,031.12	1,617,031.12
Direct Costs	5,209,092.37	3,810,593.96	3,810,593.96
Rate for 2024-2025 **	4.20*	42.44*	42.44**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82748
Form R0418**

Rutherford Winans Academy
16411 CURTIS ST
Detroit, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	122,579.00	368,904.00	368,904.00
2020-2021 Fixed Carry Forward	-39,117.60	0.00	-41,948.44
Total Indirect Costs	161,696.60	368,904.00	410,852.44
2020-2021 Direct Costs	2,359,186.00	2,112,861.00	2,112,861.00
2022-2023 Rate	6.85*	17.46*	19.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,338,514.00	1,809,383.00	1,809,383.00
Indirect costs based on rate ** multiplied by actual direct costs	160,188.21	271,407.45	351,924.99
2022-2023 Actual Indirect Costs	93,611.00	622,742.00	622,742.00
2020-2021 Fixed Carry Forward	-39,117.60	0.00	-41,948.44
Total Indirect Costs	132,728.60	622,742.00	664,690.44
Over/(Under) Recovery	27,459.61	0.00	-312,765.45

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	93,611.00	622,742.00	622,742.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,459.61	0.00	-312,765.45
Total Projected Indirect 2024-2025 (Numerator)	66,151.39	622,742.00	935,507.45
Direct Costs	2,338,514.00	1,809,383.00	1,809,383.00
Rate for 2024-2025 **	2.83*	34.42*	51.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82749
Form R0418**

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	454,141.33	1,011,892.37	1,011,892.37
2020-2021 Fixed Carry Forward	-290,038.05	0.00	0.00
Total Indirect Costs	744,179.38	1,011,892.37	1,011,892.37
2020-2021 Direct Costs	2,653,890.60	2,096,139.56	2,096,139.56
2022-2023 Rate	28.04*	48.27*	48.27**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,747,225.72	3,350,891.98	3,350,891.98
Indirect costs based on rate ** multiplied by actual direct costs	562,083.86	502,633.80	837,723.00
2022-2023 Actual Indirect Costs	123,922.12	520,255.86	520,255.86
2020-2021 Fixed Carry Forward	-290,038.05	0.00	0.00
Total Indirect Costs	413,960.17	520,255.86	520,255.86
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	123,922.12	520,255.86	520,255.86
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	123,922.12	520,255.86	520,255.86
Direct Costs	3,747,225.72	3,350,891.98	3,350,891.98
Rate for 2024-2025 **	3.31*	15.53*	15.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82751
Form R0418**

Michigan Educational Choice Center
20045 JOANN ST
DETROIT, MI 48205

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	59,048.63	360,860.57	360,860.57
2020-2021 Fixed Carry Forward	6,639.91	-6,146.56	511.51
Total Indirect Costs	52,408.72	367,007.13	360,349.06
2020-2021 Direct Costs	2,748,474.61	2,446,662.67	2,446,662.67
2022-2023 Rate	1.91*	15.00*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,710,664.83	3,223,070.81	3,223,070.81
Indirect costs based on rate ** multiplied by actual direct costs	70,873.70	483,460.62	474,758.33
2022-2023 Actual Indirect Costs	77,948.08	565,542.10	565,542.10
2020-2021 Fixed Carry Forward	6,639.91	-6,146.56	511.51
Total Indirect Costs	71,308.17	571,688.66	565,030.59
Over/(Under) Recovery	-434.47	-88,228.04	-90,272.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	77,948.08	565,542.10	565,542.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-434.47	-88,228.04	-90,272.26
Total Projected Indirect 2024-2025 (Numerator)	78,382.55	653,770.14	655,814.36
Direct Costs	3,710,664.83	3,223,070.81	3,223,070.81
Rate for 2024-2025 **	2.11*	20.28*	20.35**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82752
Form R0418**

Capstone Academy Charter School (SDA)
13330 E JEFFERSON AVE
DETROIT, MI 48215

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	291,865.60	291,865.60	291,865.60
2020-2021 Fixed Carry Forward	0.00	0.00	90,204.42
Total Indirect Costs	291,865.60	291,865.60	201,661.18
2020-2021 Direct Costs	1,735,892.85	1,735,892.85	1,735,892.85
2022-2023 Rate	16.81*	16.81*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,643,704.77	2,530,606.99	2,530,606.99
Indirect costs based on rate ** multiplied by actual direct costs	396,555.72	379,591.05	294,056.53
2022-2023 Actual Indirect Costs	639,251.88	752,349.66	752,349.66
2020-2021 Fixed Carry Forward	0.00	0.00	90,204.42
Total Indirect Costs	639,251.88	752,349.66	662,145.24
Over/(Under) Recovery	0.00	0.00	-368,088.71

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	639,251.88	752,349.66	752,349.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-368,088.71
Total Projected Indirect 2024-2025 (Numerator)	639,251.88	752,349.66	1,120,438.37
Direct Costs	2,643,704.77	2,530,606.99	2,530,606.99
Rate for 2024-2025 **	24.18*	29.73*	44.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82754
Form R0418**

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	824.00	1,052,098.81	1,052,098.81
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	824.00	1,052,098.81	1,052,098.81
2020-2021 Direct Costs	5,058,163.82	4,006,889.01	4,006,889.01
2022-2023 Rate	0.02*	26.26*	26.26**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,478,998.15	4,956,415.81	4,956,415.81
Indirect costs based on rate ** multiplied by actual direct costs	1,095.80	743,462.37	1,239,103.95
2022-2023 Actual Indirect Costs	36,784.32	559,366.66	559,366.66
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,784.32	559,366.66	559,366.66
Over/(Under) Recovery	-35,688.52	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	36,784.32	559,366.66	559,366.66
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-35,688.52	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	72,472.84	559,366.66	559,366.66
Direct Costs	5,478,998.15	4,956,415.81	4,956,415.81
Rate for 2024-2025 **	1.32*	11.29*	11.29**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82756
Form R0418**

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	253,533.00	904,755.00	904,755.00
2020-2021 Fixed Carry Forward	-65,154.90	0.00	-234,462.35
Total Indirect Costs	318,687.90	904,755.00	1,139,217.35
2020-2021 Direct Costs	3,897,004.00	3,245,782.00	3,245,782.00
2022-2023 Rate	8.18*	27.87*	35.10**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,197,436.00	4,663,235.00	4,663,235.00
Indirect costs based on rate ** multiplied by actual direct costs	425,150.26	699,485.25	1,165,808.75
2022-2023 Actual Indirect Costs	219,529.00	753,730.00	753,730.00
2020-2021 Fixed Carry Forward	-65,154.90	0.00	-234,462.35
Total Indirect Costs	284,683.90	753,730.00	988,192.35
Over/(Under) Recovery	140,466.36	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	219,529.00	753,730.00	753,730.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	140,466.36	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	79,062.64	753,730.00	753,730.00
Direct Costs	5,197,436.00	4,663,235.00	4,663,235.00
Rate for 2024-2025 **	1.52*	16.16*	16.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82757
Form R0418**

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	454,072.00	2,101,812.00	2,101,812.00
2020-2021 Fixed Carry Forward	16,166.76	0.00	0.00
Total Indirect Costs	437,905.24	2,101,812.00	2,101,812.00
2020-2021 Direct Costs	7,569,212.00	5,921,472.00	5,921,472.00
2022-2023 Rate	5.79*	35.49*	35.49**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,237,243.00	6,543,996.00	6,543,996.00
Indirect costs based on rate ** multiplied by actual direct costs	476,936.37	981,599.40	1,635,999.00
2022-2023 Actual Indirect Costs	513,758.00	2,207,005.00	2,207,005.00
2020-2021 Fixed Carry Forward	16,166.76	0.00	0.00
Total Indirect Costs	497,591.24	2,207,005.00	2,207,005.00
Over/(Under) Recovery	-20,654.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	513,758.00	2,207,005.00	2,207,005.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-20,654.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	534,412.87	2,207,005.00	2,207,005.00
Direct Costs	8,237,243.00	6,543,996.00	6,543,996.00
Rate for 2024-2025 **	6.49*	33.73*	33.73**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82760
Form R0418**

Cornerstone Jefferson-Douglass Academy
6861 E NEVADA ST
DETROIT, MI 48234

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	156,598.10	1,717,303.31	1,717,303.31
2020-2021 Fixed Carry Forward	-48,546.31	0.00	0.00
Total Indirect Costs	205,144.41	1,717,303.31	1,717,303.31
2020-2021 Direct Costs	6,174,388.00	4,613,682.79	4,613,682.79
2022-2023 Rate	3.32*	37.22*	37.22**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,744,037.14	6,004,598.99	6,004,598.99
Indirect costs based on rate ** multiplied by actual direct costs	257,102.03	900,689.85	1,501,149.75
2022-2023 Actual Indirect Costs	224,246.12	1,963,684.27	1,963,684.27
2020-2021 Fixed Carry Forward	-48,546.31	0.00	0.00
Total Indirect Costs	272,792.43	1,963,684.27	1,963,684.27
Over/(Under) Recovery	-15,690.40	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	224,246.12	1,963,684.27	1,963,684.27
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-15,690.40	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	239,936.52	1,963,684.27	1,963,684.27
Direct Costs	7,744,037.14	6,004,598.99	6,004,598.99
Rate for 2024-2025 **	3.10*	32.70*	32.70**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82762
Form R0418**

Inkster Preparatory Academy
27355 WOODSFIELD ST
Wixom, MI 48141

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	40,622.76	503,079.38	503,079.38
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	40,622.76	503,079.38	503,079.38
2020-2021 Direct Costs	1,948,808.74	1,486,352.12	1,486,352.12
2022-2023 Rate	2.08*	33.85*	33.85**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,255,749.33	2,541,249.84	2,541,249.84
Indirect costs based on rate ** multiplied by actual direct costs	67,719.59	381,187.48	635,312.46
2022-2023 Actual Indirect Costs	48,928.31	763,427.80	763,427.80
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	48,928.31	763,427.80	763,427.80
Over/(Under) Recovery	18,791.28	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	48,928.31	763,427.80	763,427.80
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	18,791.28	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	30,137.03	763,427.80	763,427.80
Direct Costs	3,255,749.33	2,541,249.84	2,541,249.84
Rate for 2024-2025 **	0.93*	30.04*	30.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82763
Form R0418**

Discovery Creative Pathways
19360 HARPER AVE
Harper Woods, MI 48225

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,177.00	1,691,047.00	1,691,047.00
2020-2021 Fixed Carry Forward	0.00	0.00	-421,748.71
Total Indirect Costs	3,177.00	1,691,047.00	2,112,795.71
2020-2021 Direct Costs	7,043,559.00	5,355,689.00	5,355,689.00
2022-2023 Rate	0.05*	31.57*	39.45**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,848,267.47	9,907,386.47	9,907,386.47
Indirect costs based on rate ** multiplied by actual direct costs	5,924.13	1,486,107.97	2,476,846.62
2022-2023 Actual Indirect Costs	251,619.99	2,192,500.99	2,192,500.99
2020-2021 Fixed Carry Forward	0.00	0.00	-421,748.71
Total Indirect Costs	251,619.99	2,192,500.99	2,614,249.70
Over/(Under) Recovery	-245,695.86	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	251,619.99	2,192,500.99	2,192,500.99
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-245,695.86	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	497,315.85	2,192,500.99	2,192,500.99
Direct Costs	11,848,267.47	9,907,386.47	9,907,386.47
Rate for 2024-2025 **	4.20*	22.13*	22.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82765
Form R0418**

Pembroke Academy
19940 MANSFIELD ST
DETROIT, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	169,746.00	1,244,647.00	1,244,647.00
2020-2021 Fixed Carry Forward	-41,783.40	0.00	0.00
Total Indirect Costs	211,529.40	1,244,647.00	1,244,647.00
2020-2021 Direct Costs	4,088,262.00	3,013,361.00	3,013,361.00
2022-2023 Rate	5.17*	41.30*	41.30**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,659,426.00	4,420,225.00	4,420,225.00
Indirect costs based on rate ** multiplied by actual direct costs	292,592.32	663,033.75	1,105,056.25
2022-2023 Actual Indirect Costs	224,112.00	1,463,313.00	1,463,313.00
2020-2021 Fixed Carry Forward	-41,783.40	0.00	0.00
Total Indirect Costs	265,895.40	1,463,313.00	1,463,313.00
Over/(Under) Recovery	26,696.92	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	224,112.00	1,463,313.00	1,463,313.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	26,696.92	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	197,415.08	1,463,313.00	1,463,313.00
Direct Costs	5,659,426.00	4,420,225.00	4,420,225.00
Rate for 2024-2025 **	3.49*	33.10*	33.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82766
Form R0418**

Westfield Charter Academy
27201 W CHICAGO
REDFORD, MI 48239

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	602,675.00	2,940,051.00	2,940,051.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	602,675.00	2,940,051.00	2,940,051.00
2020-2021 Direct Costs	10,952,761.00	8,615,385.00	8,615,385.00
2022-2023 Rate	5.50*	34.13*	34.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,418,882.00	14,139,951.00	14,139,951.00
Indirect costs based on rate ** multiplied by actual direct costs	903,038.51	2,120,992.65	3,534,987.75
2022-2023 Actual Indirect Costs	1,127,819.00	3,406,750.00	3,406,750.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,127,819.00	3,406,750.00	3,406,750.00
Over/(Under) Recovery	-224,780.49	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,127,819.00	3,406,750.00	3,406,750.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-224,780.49	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,352,599.49	3,406,750.00	3,406,750.00
Direct Costs	16,418,882.00	14,139,951.00	14,139,951.00
Rate for 2024-2025 **	8.24*	24.09*	24.09**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82767
Form R0418**

Ivywood Classical Academy
14356 GENOA CT
PLYMOUTH, MI 48170

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	36,306.57	463,604.80	463,604.80
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,306.57	463,604.80	463,604.80
2020-2021 Direct Costs	2,581,300.52	2,154,002.29	2,154,002.29
2022-2023 Rate	1.41*	21.52*	21.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,091,498.88	3,616,821.64	3,616,821.64
Indirect costs based on rate ** multiplied by actual direct costs	57,690.13	542,523.25	778,340.02
2022-2023 Actual Indirect Costs	94,097.00	568,774.24	568,774.24
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	94,097.00	568,774.24	568,774.24
Over/(Under) Recovery	-36,406.87	0.00	209,565.78

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	94,097.00	568,774.24	568,774.24
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-36,406.87	0.00	209,565.78
Total Projected Indirect 2024-2025 (Numerator)	130,503.87	568,774.24	359,208.46
Direct Costs	4,091,498.88	3,616,821.64	3,616,821.64
Rate for 2024-2025 **	3.19*	15.73*	9.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82772
Form R0418**

Fostering Leadership Academy
16511 DELAWARE AVE
REDFORD, MI 48240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	44,875.00	52,122.00	52,122.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	44,875.00	52,122.00	52,122.00
2020-2021 Direct Costs	686,629.00	679,382.00	679,382.00
2022-2023 Rate	6.54*	7.67*	7.67**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,245,115.00	1,191,846.00	1,191,846.00
Indirect costs based on rate ** multiplied by actual direct costs	81,430.52	91,414.59	91,414.59
2022-2023 Actual Indirect Costs	32,991.00	86,260.00	86,260.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	32,991.00	86,260.00	86,260.00
Over/(Under) Recovery	48,439.52	5,154.59	5,154.59

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	32,991.00	86,260.00	86,260.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	48,439.52	5,154.59	5,154.59
Total Projected Indirect 2024-2025 (Numerator)	-15,448.52	81,105.41	81,105.41
Direct Costs	1,245,115.00	1,191,846.00	1,191,846.00
Rate for 2024-2025 **	0.00*	6.81*	6.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82773
Form R0418**

Lincoln-King Adams-Young Academy
306 E 4TH ST
Royal Oak, MI 48067

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	19,572,856.10	15,681,240.49	15,681,240.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
Total Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	655,436.42	4,547,052.03	4,547,052.03
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	655,436.42	4,547,052.03	4,547,052.03
Direct Costs	19,572,856.10	15,681,240.49	15,681,240.49
Rate for 2024-2025 **	3.35*	29.00*	29.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82775
Form R0418**

KIPP Detroit Imani Academy
19321 W CHICAGO ST
DETROIT, MI 48228

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	558,494.00	455,332.00	455,332.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	38,586.00	141,748.00	141,748.00
Total Indirect Costs	38,586.00	141,748.00	141,748.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	38,586.00	141,748.00	141,748.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	38,586.00	141,748.00	141,748.00
Direct Costs	558,494.00	455,332.00	455,332.00
Rate for 2024-2025 **	6.91*	31.13*	31.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82776
Form R0418**

SER YouthBuild Learning Academy
5200 STECKER ST
DEARBORN, MI 48126

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,774,299.32	1,604,157.02	1,604,157.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	62,792.80	232,935.10	232,935.10
Total Indirect Costs	62,792.80	232,935.10	232,935.10
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	62,792.80	232,935.10	232,935.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	62,792.80	232,935.10	232,935.10
Direct Costs	1,774,299.32	1,604,157.02	1,604,157.02
Rate for 2024-2025 **	3.54*	14.52*	14.52**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82904
Form R0418**

Plymouth Educational Center Charter School
1460 E FOREST AVE
DETROIT, MI 48207

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,619.00	951,642.00	951,642.00
2020-2021 Fixed Carry Forward	0.00	0.00	-3,690.28
Total Indirect Costs	1,619.00	951,642.00	955,332.28
2020-2021 Direct Costs	4,757,058.00	3,807,035.00	3,807,035.00
2022-2023 Rate	0.03*	25.00*	25.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,827,818.70	5,035,490.95	5,035,490.95
Indirect costs based on rate ** multiplied by actual direct costs	1,748.35	755,323.64	1,258,872.74
2022-2023 Actual Indirect Costs	142,815.22	935,142.97	935,142.97
2020-2021 Fixed Carry Forward	0.00	0.00	-3,690.28
Total Indirect Costs	142,815.22	935,142.97	938,833.25
Over/(Under) Recovery	-141,066.87	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	142,815.22	935,142.97	935,142.97
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-141,066.87	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	283,882.09	935,142.97	935,142.97
Direct Costs	5,827,818.70	5,035,490.95	5,035,490.95
Rate for 2024-2025 **	4.87*	18.57*	18.57**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82910
Form R0418**

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	218,083.74	686,752.67	686,752.67
2020-2021 Fixed Carry Forward	54,149.20	0.00	0.00
Total Indirect Costs	163,934.54	686,752.67	686,752.67
2020-2021 Direct Costs	3,243,782.12	2,775,113.19	2,775,113.19
2022-2023 Rate	5.05*	24.75*	24.75**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,721,827.83	3,989,317.83	3,989,317.83
Indirect costs based on rate ** multiplied by actual direct costs	238,452.31	598,397.67	987,356.16
2022-2023 Actual Indirect Costs	544,586.58	1,277,096.58	1,277,096.58
2020-2021 Fixed Carry Forward	54,149.20	0.00	0.00
Total Indirect Costs	490,437.38	1,277,096.58	1,277,096.58
Over/(Under) Recovery	-251,985.07	0.00	-289,740.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	544,586.58	1,277,096.58	1,277,096.58
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-251,985.07	0.00	-289,740.42
Total Projected Indirect 2024-2025 (Numerator)	796,571.65	1,277,096.58	1,566,837.00
Direct Costs	4,721,827.83	3,989,317.83	3,989,317.83
Rate for 2024-2025 **	16.87*	32.01*	39.28**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82915
Form R0418**

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	145,608.00	467,540.00	467,540.00
2020-2021 Fixed Carry Forward	40,062.29	0.00	0.00
Total Indirect Costs	105,545.71	467,540.00	467,540.00
2020-2021 Direct Costs	2,884,075.00	2,562,143.00	2,562,143.00
2022-2023 Rate	3.66*	18.25*	18.25**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,745,521.00	3,449,686.00	3,449,686.00
Indirect costs based on rate ** multiplied by actual direct costs	137,086.07	517,452.90	629,567.70
2022-2023 Actual Indirect Costs	152,921.00	448,756.00	448,756.00
2020-2021 Fixed Carry Forward	40,062.29	0.00	0.00
Total Indirect Costs	112,858.71	448,756.00	448,756.00
Over/(Under) Recovery	24,227.36	0.00	180,811.70

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	152,921.00	448,756.00	448,756.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	24,227.36	0.00	180,811.70
Total Projected Indirect 2024-2025 (Numerator)	128,693.64	448,756.00	267,944.30
Direct Costs	3,745,521.00	3,449,686.00	3,449,686.00
Rate for 2024-2025 **	3.44*	13.01*	7.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82918
Form R0418**

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	823,524.83	3,305,574.27	3,305,574.27
2020-2021 Fixed Carry Forward	-88,761.13	0.00	-101,479.19
Total Indirect Costs	912,285.96	3,305,574.27	3,407,053.46
2020-2021 Direct Costs	20,749,844.22	18,267,794.78	18,267,794.78
2022-2023 Rate	4.40*	18.10*	18.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	26,332,213.95	24,080,417.12	24,080,417.12
Indirect costs based on rate ** multiplied by actual direct costs	1,158,617.41	3,612,062.57	4,490,997.79
2022-2023 Actual Indirect Costs	1,000,636.35	3,252,433.18	3,252,433.18
2020-2021 Fixed Carry Forward	-88,761.13	0.00	-101,479.19
Total Indirect Costs	1,089,397.48	3,252,433.18	3,353,912.37
Over/(Under) Recovery	69,219.93	0.00	1,137,085.42

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,000,636.35	3,252,433.18	3,252,433.18
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	69,219.93	0.00	1,137,085.42
Total Projected Indirect 2024-2025 (Numerator)	931,416.42	3,252,433.18	2,115,347.76
Direct Costs	26,332,213.95	24,080,417.12	24,080,417.12
Rate for 2024-2025 **	3.54*	13.51*	8.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82919
Form R0418**

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	162,627.05	785,678.82	785,678.82
2020-2021 Fixed Carry Forward	2,226.47	0.00	0.00
Total Indirect Costs	160,400.58	785,678.82	785,678.82
2020-2021 Direct Costs	2,123,350.67	1,500,298.90	1,500,298.90
2022-2023 Rate	7.55*	52.37*	52.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,205,814.00	1,954,809.00	1,954,809.00
Indirect costs based on rate ** multiplied by actual direct costs	166,538.96	293,221.35	488,702.25
2022-2023 Actual Indirect Costs	98,737.00	349,742.00	349,742.00
2020-2021 Fixed Carry Forward	2,226.47	0.00	0.00
Total Indirect Costs	96,510.53	349,742.00	349,742.00
Over/(Under) Recovery	70,028.43	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	98,737.00	349,742.00	349,742.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	70,028.43	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	28,708.57	349,742.00	349,742.00
Direct Costs	2,205,814.00	1,954,809.00	1,954,809.00
Rate for 2024-2025 **	1.30*	17.89*	17.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82921
Form R0418**

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	266,359.65	1,183,055.08	1,183,055.08
2020-2021 Fixed Carry Forward	-16,437.66	0.00	0.00
Total Indirect Costs	282,797.31	1,183,055.08	1,183,055.08
2020-2021 Direct Costs	5,442,349.27	4,525,653.84	4,525,653.84
2022-2023 Rate	5.20*	26.14*	26.14**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,477,072.72	5,918,223.24	5,918,223.24
Indirect costs based on rate ** multiplied by actual direct costs	336,807.78	887,733.49	1,479,555.81
2022-2023 Actual Indirect Costs	323,726.93	882,576.41	882,576.41
2020-2021 Fixed Carry Forward	-16,437.66	0.00	0.00
Total Indirect Costs	340,164.59	882,576.41	882,576.41
Over/(Under) Recovery	-3,356.81	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	323,726.93	882,576.41	882,576.41
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-3,356.81	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	327,083.74	882,576.41	882,576.41
Direct Costs	6,477,072.72	5,918,223.24	5,918,223.24
Rate for 2024-2025 **	5.05*	14.91*	14.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82923
Form R0418**

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	561,824.38	2,761,858.44	2,761,858.44
2020-2021 Fixed Carry Forward	-107,051.20	0.00	-315,370.69
Total Indirect Costs	668,875.58	2,761,858.44	3,077,229.13
2020-2021 Direct Costs	18,059,578.92	15,859,544.86	15,859,544.86
2022-2023 Rate	3.70*	17.41*	19.40**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,823,549.56	20,961,915.89	20,961,915.89
Indirect costs based on rate ** multiplied by actual direct costs	881,471.33	3,144,287.38	4,066,611.68
2022-2023 Actual Indirect Costs	695,487.88	3,557,121.55	3,557,121.55
2020-2021 Fixed Carry Forward	-107,051.20	0.00	-315,370.69
Total Indirect Costs	802,539.08	3,557,121.55	3,872,492.24
Over/(Under) Recovery	78,932.25	0.00	194,119.44

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	695,487.88	3,557,121.55	3,557,121.55
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	78,932.25	0.00	194,119.44
Total Projected Indirect 2024-2025 (Numerator)	616,555.63	3,557,121.55	3,363,002.11
Direct Costs	23,823,549.56	20,961,915.89	20,961,915.89
Rate for 2024-2025 **	2.59*	16.97*	16.04**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82925
Form R0418**

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	380,090.00	937,996.00	937,996.00
2020-2021 Fixed Carry Forward	56,196.89	0.00	0.00
Total Indirect Costs	323,893.11	937,996.00	937,996.00
2020-2021 Direct Costs	5,647,750.00	5,089,844.00	5,089,844.00
2022-2023 Rate	5.73*	18.43*	18.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,808,201.00	5,737,252.00	5,737,252.00
Indirect costs based on rate ** multiplied by actual direct costs	390,109.92	860,587.80	1,057,375.54
2022-2023 Actual Indirect Costs	194,520.00	1,265,469.00	1,265,469.00
2020-2021 Fixed Carry Forward	56,196.89	0.00	0.00
Total Indirect Costs	138,323.11	1,265,469.00	1,265,469.00
Over/(Under) Recovery	251,786.81	0.00	-208,093.46

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	194,520.00	1,265,469.00	1,265,469.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	251,786.81	0.00	-208,093.46
Total Projected Indirect 2024-2025 (Numerator)	-57,266.81	1,265,469.00	1,473,562.46
Direct Costs	6,808,201.00	5,737,252.00	5,737,252.00
Rate for 2024-2025 **	0.00*	22.06*	25.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82926
Form R0418**

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	420,973.26	975,506.73	975,506.73
2020-2021 Fixed Carry Forward	-44,672.85	0.00	23,286.08
Total Indirect Costs	465,646.11	975,506.73	952,220.65
2020-2021 Direct Costs	4,857,820.04	4,303,286.57	4,303,286.57
2022-2023 Rate	9.59*	22.67*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,162,481.00	5,506,265.00	5,506,265.00
Indirect costs based on rate ** multiplied by actual direct costs	590,981.93	825,939.75	1,218,536.44
2022-2023 Actual Indirect Costs	477,400.00	1,133,616.00	1,133,616.00
2020-2021 Fixed Carry Forward	-44,672.85	0.00	23,286.08
Total Indirect Costs	522,072.85	1,133,616.00	1,110,329.92
Over/(Under) Recovery	68,909.08	0.00	108,206.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	477,400.00	1,133,616.00	1,133,616.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	68,909.08	0.00	108,206.52
Total Projected Indirect 2024-2025 (Numerator)	408,490.92	1,133,616.00	1,025,409.48
Direct Costs	6,162,481.00	5,506,265.00	5,506,265.00
Rate for 2024-2025 **	6.63*	20.59*	18.62**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82928
Form R0418**

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	351,477.59	1,235,841.05	1,235,841.05
2020-2021 Fixed Carry Forward	-16,180.23	0.00	0.00
Total Indirect Costs	367,657.82	1,235,841.05	1,235,841.05
2020-2021 Direct Costs	6,101,459.52	5,217,096.06	5,217,096.06
2022-2023 Rate	6.03*	23.69*	23.69**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,776,586.38	7,367,021.63	7,367,021.63
Indirect costs based on rate ** multiplied by actual direct costs	529,228.16	1,105,053.24	1,745,247.42
2022-2023 Actual Indirect Costs	447,375.98	1,856,940.73	1,856,940.73
2020-2021 Fixed Carry Forward	-16,180.23	0.00	0.00
Total Indirect Costs	463,556.21	1,856,940.73	1,856,940.73
Over/(Under) Recovery	65,671.95	0.00	-111,693.31

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	447,375.98	1,856,940.73	1,856,940.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	65,671.95	0.00	-111,693.31
Total Projected Indirect 2024-2025 (Numerator)	381,704.03	1,856,940.73	1,968,634.04
Direct Costs	8,776,586.38	7,367,021.63	7,367,021.63
Rate for 2024-2025 **	4.35*	25.21*	26.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82929
Form R0418**

Detroit Academy of Arts and Sciences
2985 E JEFFERSON AVE
DETROIT, MI 48207

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	503,161.52	1,657,677.71	1,657,677.71
2020-2021 Fixed Carry Forward	24,709.33	0.00	128,787.18
Total Indirect Costs	478,452.19	1,657,677.71	1,528,890.53
2020-2021 Direct Costs	11,003,770.97	9,849,254.78	9,849,254.78
2022-2023 Rate	4.35*	16.83*	15.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,271,748.16	12,717,288.83	12,717,288.83
Indirect costs based on rate ** multiplied by actual direct costs	620,821.04	1,907,593.32	1,973,723.23
2022-2023 Actual Indirect Costs	562,895.16	2,117,354.49	2,117,354.49
2020-2021 Fixed Carry Forward	24,709.33	0.00	128,787.18
Total Indirect Costs	538,185.83	2,117,354.49	1,988,567.31
Over/(Under) Recovery	82,635.21	0.00	-14,844.08

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	562,895.16	2,117,354.49	2,117,354.49
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	82,635.21	0.00	-14,844.08
Total Projected Indirect 2024-2025 (Numerator)	480,259.95	2,117,354.49	2,132,198.57
Direct Costs	14,271,748.16	12,717,288.83	12,717,288.83
Rate for 2024-2025 **	3.37*	16.65*	16.77**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82930
Form R0418**

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	55,940.56	571,980.69	571,980.69
2020-2021 Fixed Carry Forward	0.00	0.00	269,336.41
Total Indirect Costs	55,940.56	571,980.69	302,644.28
2020-2021 Direct Costs	5,068,621.82	4,552,581.69	4,552,581.69
2022-2023 Rate	1.10*	12.56*	6.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,839,932.10	4,990,256.09	4,990,256.09
Indirect costs based on rate ** multiplied by actual direct costs	64,239.25	626,776.16	331,852.03
2022-2023 Actual Indirect Costs	87,833.99	937,510.00	937,510.00
2020-2021 Fixed Carry Forward	0.00	0.00	269,336.41
Total Indirect Costs	87,833.99	937,510.00	668,173.59
Over/(Under) Recovery	-23,594.74	-310,733.84	-336,321.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	87,833.99	937,510.00	937,510.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,594.74	-310,733.84	-336,321.56
Total Projected Indirect 2024-2025 (Numerator)	111,428.73	1,248,243.84	1,273,831.56
Direct Costs	5,839,932.10	4,990,256.09	4,990,256.09
Rate for 2024-2025 **	1.91*	25.01*	25.53**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82933
Form R0418**

Barack Obama Leadership Academy
10800 E CANFIELD ST
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	382,793.00	853,757.00	853,757.00
2020-2021 Fixed Carry Forward	-175,812.29	0.00	-253,768.77
Total Indirect Costs	558,605.29	853,757.00	1,107,525.77
2020-2021 Direct Costs	3,544,038.00	3,073,074.00	3,073,074.00
2022-2023 Rate	15.76*	27.78*	36.04**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,818,423.00	4,192,285.00	4,192,285.00
Indirect costs based on rate ** multiplied by actual direct costs	722,763.45	628,842.75	1,048,071.25
2022-2023 Actual Indirect Costs	406,682.00	1,032,820.00	1,032,820.00
2020-2021 Fixed Carry Forward	-175,812.29	0.00	-253,768.77
Total Indirect Costs	582,494.29	1,032,820.00	1,286,588.77
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	406,682.00	1,032,820.00	1,032,820.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	406,682.00	1,032,820.00	1,032,820.00
Direct Costs	4,818,423.00	4,192,285.00	4,192,285.00
Rate for 2024-2025 **	8.44*	24.64*	24.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82937
Form R0418**

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	206,361.04	805,198.02	805,198.02
2020-2021 Fixed Carry Forward	-18,373.73	0.00	42,636.16
Total Indirect Costs	224,734.77	805,198.02	762,561.86
2020-2021 Direct Costs	4,077,844.68	3,479,007.70	3,479,007.70
2022-2023 Rate	5.51*	23.14*	21.92**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	4,880,967.59	4,601,483.15	4,601,483.15
Indirect costs based on rate ** multiplied by actual direct costs	268,941.31	690,222.47	1,008,645.11
2022-2023 Actual Indirect Costs	223,171.29	502,655.73	502,655.73
2020-2021 Fixed Carry Forward	-18,373.73	0.00	42,636.16
Total Indirect Costs	241,545.02	502,655.73	460,019.57
Over/(Under) Recovery	27,396.29	0.00	548,625.54

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	223,171.29	502,655.73	502,655.73
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	27,396.29	0.00	548,625.54
Total Projected Indirect 2024-2025 (Numerator)	195,775.00	502,655.73	-45,969.81
Direct Costs	4,880,967.59	4,601,483.15	4,601,483.15
Rate for 2024-2025 **	4.01*	10.92*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82938
Form R0418**

Summit Academy North
18601 MIDDLEBELT RD
ROMULUS, MI 48174

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	749,707.00	1,960,961.00	1,960,961.00
2020-2021 Fixed Carry Forward	171,085.43	0.00	313,315.01
Total Indirect Costs	578,621.57	1,960,961.00	1,647,645.99
2020-2021 Direct Costs	13,542,587.00	12,331,333.00	12,331,333.00
2022-2023 Rate	4.27*	15.90*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	18,035,102.00	16,563,475.00	16,563,475.00
Indirect costs based on rate ** multiplied by actual direct costs	770,098.86	2,484,521.25	2,212,880.26
2022-2023 Actual Indirect Costs	945,525.00	2,417,152.00	2,417,152.00
2020-2021 Fixed Carry Forward	171,085.43	0.00	313,315.01
Total Indirect Costs	774,439.57	2,417,152.00	2,103,836.99
Over/(Under) Recovery	-4,340.71	0.00	109,043.27

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	945,525.00	2,417,152.00	2,417,152.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-4,340.71	0.00	109,043.27
Total Projected Indirect 2024-2025 (Numerator)	949,865.71	2,417,152.00	2,308,108.73
Direct Costs	18,035,102.00	16,563,475.00	16,563,475.00
Rate for 2024-2025 **	5.27*	14.59*	13.93**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82940
Form R0418**

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	138,174.83	1,139,176.75	1,139,176.75
2020-2021 Fixed Carry Forward	52,360.99	167,210.78	167,210.78
Total Indirect Costs	85,813.84	971,965.97	971,965.97
2020-2021 Direct Costs	10,764,735.33	9,763,733.41	9,763,733.41
2022-2023 Rate	0.80*	9.95*	9.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	13,368,272.37	12,595,015.20	12,595,015.20
Indirect costs based on rate ** multiplied by actual direct costs	106,946.18	1,253,204.01	1,253,204.01
2022-2023 Actual Indirect Costs	19,974.98	793,232.15	793,232.15
2020-2021 Fixed Carry Forward	52,360.99	167,210.78	167,210.78
Total Indirect Costs	-32,386.01	626,021.37	626,021.37
Over/(Under) Recovery	139,332.19	627,182.64	627,182.64

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	19,974.98	793,232.15	793,232.15
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	139,332.19	627,182.64	627,182.64
Total Projected Indirect 2024-2025 (Numerator)	-119,357.21	166,049.51	166,049.51
Direct Costs	13,368,272.37	12,595,015.20	12,595,015.20
Rate for 2024-2025 **	0.00*	1.32*	1.32**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82941
Form R0418**

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,421,254.78	2,350,862.38	2,350,862.38
2020-2021 Fixed Carry Forward	502,242.11	0.00	1,081,165.79
Total Indirect Costs	919,012.67	2,350,862.38	1,269,696.59
2020-2021 Direct Costs	16,396,160.88	15,466,553.28	15,466,553.28
2022-2023 Rate	5.61*	15.20*	8.21**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	20,516,856.49	18,811,844.24	18,811,844.24
Indirect costs based on rate ** multiplied by actual direct costs	1,150,995.65	2,821,776.64	1,544,452.41
2022-2023 Actual Indirect Costs	2,223,910.11	3,928,922.36	3,928,922.36
2020-2021 Fixed Carry Forward	502,242.11	0.00	1,081,165.79
Total Indirect Costs	1,721,668.00	3,928,922.36	2,847,756.57
Over/(Under) Recovery	-570,672.35	0.00	-1,303,304.16

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	2,223,910.11	3,928,922.36	3,928,922.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-570,672.35	0.00	-1,303,304.16
Total Projected Indirect 2024-2025 (Numerator)	2,794,582.46	3,928,922.36	5,232,226.52
Direct Costs	20,516,856.49	18,811,844.24	18,811,844.24
Rate for 2024-2025 **	13.62*	20.89*	27.81**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82942
Form R0418**

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	372,984.08	859,590.93	859,590.93
2020-2021 Fixed Carry Forward	-139,246.20	0.00	-23,058.88
Total Indirect Costs	512,230.28	859,590.93	882,649.81
2020-2021 Direct Costs	4,072,256.46	3,585,649.61	3,585,649.61
2022-2023 Rate	12.58*	23.97*	24.62**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	5,432,573.46	4,838,963.88	4,838,963.88
Indirect costs based on rate ** multiplied by actual direct costs	683,417.74	725,844.58	1,191,352.91
2022-2023 Actual Indirect Costs	525,150.98	1,118,760.56	1,118,760.56
2020-2021 Fixed Carry Forward	-139,246.20	0.00	-23,058.88
Total Indirect Costs	664,397.18	1,118,760.56	1,141,819.44
Over/(Under) Recovery	19,020.56	0.00	49,533.47

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	525,150.98	1,118,760.56	1,118,760.56
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	19,020.56	0.00	49,533.47
Total Projected Indirect 2024-2025 (Numerator)	506,130.42	1,118,760.56	1,069,227.09
Direct Costs	5,432,573.46	4,838,963.88	4,838,963.88
Rate for 2024-2025 **	9.32*	23.12*	22.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82943
Form R0418**

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	48,016.00	515,792.00	515,792.00
2020-2021 Fixed Carry Forward	15,831.49	0.00	31,110.76
Total Indirect Costs	32,184.51	515,792.00	484,681.24
2020-2021 Direct Costs	2,729,574.00	2,261,798.00	2,261,798.00
2022-2023 Rate	1.18*	22.80*	21.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	2,886,579.00	2,577,171.00	2,577,171.00
Indirect costs based on rate ** multiplied by actual direct costs	34,061.63	386,575.65	552,287.75
2022-2023 Actual Indirect Costs	55,193.00	364,601.00	364,601.00
2020-2021 Fixed Carry Forward	15,831.49	0.00	31,110.76
Total Indirect Costs	39,361.51	364,601.00	333,490.24
Over/(Under) Recovery	-5,299.88	0.00	218,797.51

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	55,193.00	364,601.00	364,601.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-5,299.88	0.00	218,797.51
Total Projected Indirect 2024-2025 (Numerator)	60,492.88	364,601.00	145,803.49
Direct Costs	2,886,579.00	2,577,171.00	2,577,171.00
Rate for 2024-2025 **	2.10*	14.15*	5.66**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82945
Form R0418**

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	454,148.54	1,533,153.68	1,533,153.68
2020-2021 Fixed Carry Forward	18,001.26	0.00	341,272.95
Total Indirect Costs	436,147.28	1,533,153.68	1,191,880.73
2020-2021 Direct Costs	10,284,003.67	9,204,998.53	9,204,998.53
2022-2023 Rate	4.24*	16.66*	12.95**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,036,851.81	12,633,912.40	12,633,912.40
Indirect costs based on rate ** multiplied by actual direct costs	595,162.52	1,895,086.86	1,636,091.66
2022-2023 Actual Indirect Costs	604,495.72	2,007,435.13	2,007,435.13
2020-2021 Fixed Carry Forward	18,001.26	0.00	341,272.95
Total Indirect Costs	586,494.46	2,007,435.13	1,666,162.18
Over/(Under) Recovery	8,668.06	0.00	-30,070.52

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	604,495.72	2,007,435.13	2,007,435.13
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	8,668.06	0.00	-30,070.52
Total Projected Indirect 2024-2025 (Numerator)	595,827.66	2,007,435.13	2,037,505.65
Direct Costs	14,036,851.81	12,633,912.40	12,633,912.40
Rate for 2024-2025 **	4.24*	15.89*	16.13**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82947
Form R0418**

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	166,780.52	621,816.96	621,816.96
2020-2021 Fixed Carry Forward	-27,740.50	0.00	0.00
Total Indirect Costs	194,521.02	621,816.96	621,816.96
2020-2021 Direct Costs	2,879,069.50	2,424,033.06	2,424,033.06
2022-2023 Rate	6.76*	25.65*	25.65**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,528,703.21	3,061,099.59	3,061,099.59
Indirect costs based on rate ** multiplied by actual direct costs	238,540.34	459,164.94	765,274.90
2022-2023 Actual Indirect Costs	233,920.50	701,524.12	701,524.12
2020-2021 Fixed Carry Forward	-27,740.50	0.00	0.00
Total Indirect Costs	261,661.00	701,524.12	701,524.12
Over/(Under) Recovery	-23,120.66	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	233,920.50	701,524.12	701,524.12
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,120.66	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	257,041.16	701,524.12	701,524.12
Direct Costs	3,528,703.21	3,061,099.59	3,061,099.59
Rate for 2024-2025 **	7.28*	22.92*	22.92**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82950
Form R0418**

Universal Academy
4833 OGDEN ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	200,180.99	571,539.07	571,539.07
2020-2021 Fixed Carry Forward	42,854.36	200,727.97	201,279.30
Total Indirect Costs	157,326.63	370,811.10	370,259.77
2020-2021 Direct Costs	6,180,293.06	5,808,934.98	5,808,934.98
2022-2023 Rate	2.55*	6.38*	6.37**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,114,466.91	6,575,303.49	6,575,303.49
Indirect costs based on rate ** multiplied by actual direct costs	181,418.91	419,504.36	418,846.83
2022-2023 Actual Indirect Costs	270,727.92	809,891.34	809,891.34
2020-2021 Fixed Carry Forward	42,854.36	200,727.97	201,279.30
Total Indirect Costs	227,873.56	609,163.37	608,612.04
Over/(Under) Recovery	-46,454.65	-189,659.01	-189,765.21

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	270,727.92	809,891.34	809,891.34
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-46,454.65	-189,659.01	-189,765.21
Total Projected Indirect 2024-2025 (Numerator)	317,182.57	999,550.35	999,656.55
Direct Costs	7,114,466.91	6,575,303.49	6,575,303.49
Rate for 2024-2025 **	4.46*	15.20*	15.20**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82953
Form R0418**

Detroit Service Learning Academy
21605 W 7 MILE RD
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	728,632.06	2,117,679.21	2,117,679.21
2020-2021 Fixed Carry Forward	-53,398.11	0.00	-507,353.07
Total Indirect Costs	782,030.17	2,117,679.21	2,625,032.28
2020-2021 Direct Costs	11,079,879.73	9,690,832.58	9,690,832.58
2022-2023 Rate	7.06*	21.85*	27.09**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	16,573,348.12	14,758,827.18	14,758,827.18
Indirect costs based on rate ** multiplied by actual direct costs	1,170,078.38	2,213,824.08	3,689,706.80
2022-2023 Actual Indirect Costs	936,779.22	2,751,300.16	2,751,300.16
2020-2021 Fixed Carry Forward	-53,398.11	0.00	-507,353.07
Total Indirect Costs	990,177.33	2,751,300.16	3,258,653.23
Over/(Under) Recovery	179,901.05	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	936,779.22	2,751,300.16	2,751,300.16
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	179,901.05	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	756,878.17	2,751,300.16	2,751,300.16
Direct Costs	16,573,348.12	14,758,827.18	14,758,827.18
Rate for 2024-2025 **	4.57*	18.64*	18.64**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82956
Form R0418**

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	513,675.00	4,349,272.00	4,349,272.00
2020-2021 Fixed Carry Forward	-164,043.30	0.00	0.00
Total Indirect Costs	677,718.30	4,349,272.00	4,349,272.00
2020-2021 Direct Costs	10,722,484.00	6,886,887.00	6,886,887.00
2022-2023 Rate	6.32*	63.15*	63.15**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	12,096,778.95	10,457,077.52	10,457,077.52
Indirect costs based on rate ** multiplied by actual direct costs	764,516.43	1,568,561.63	2,614,269.38
2022-2023 Actual Indirect Costs	731,966.21	2,371,667.64	2,371,667.64
2020-2021 Fixed Carry Forward	-164,043.30	0.00	0.00
Total Indirect Costs	896,009.51	2,371,667.64	2,371,667.64
Over/(Under) Recovery	-131,493.08	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	731,966.21	2,371,667.64	2,371,667.64
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-131,493.08	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	863,459.29	2,371,667.64	2,371,667.64
Direct Costs	12,096,778.95	10,457,077.52	10,457,077.52
Rate for 2024-2025 **	7.14*	22.68*	22.68**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82957
Form R0418**

Hope of Detroit Academy
4443 N CAMPBELL ST
DETROIT, MI 48210

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	464,489.67	1,334,808.64	1,334,808.64
2020-2021 Fixed Carry Forward	-39,228.90	0.00	411,239.52
Total Indirect Costs	503,718.57	1,334,808.64	923,569.12
2020-2021 Direct Costs	9,648,321.31	8,778,002.34	8,778,002.34
2022-2023 Rate	5.22*	15.21*	10.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,095,482.51	10,240,214.22	10,240,214.22
Indirect costs based on rate ** multiplied by actual direct costs	579,184.19	1,536,032.13	1,077,270.54
2022-2023 Actual Indirect Costs	558,767.81	1,414,036.10	1,414,036.10
2020-2021 Fixed Carry Forward	-39,228.90	0.00	411,239.52
Total Indirect Costs	597,996.71	1,414,036.10	1,002,796.58
Over/(Under) Recovery	-18,812.52	0.00	74,473.96

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	558,767.81	1,414,036.10	1,414,036.10
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-18,812.52	0.00	74,473.96
Total Projected Indirect 2024-2025 (Numerator)	577,580.33	1,414,036.10	1,339,562.14
Direct Costs	11,095,482.51	10,240,214.22	10,240,214.22
Rate for 2024-2025 **	5.21*	13.81*	13.08**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82958
Form R0418**

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	124,180.35	513,633.70	513,633.70
2020-2021 Fixed Carry Forward	18,997.98	0.00	136,668.77
Total Indirect Costs	105,182.37	513,633.70	376,964.93
2020-2021 Direct Costs	3,186,453.21	2,796,999.86	2,796,999.86
2022-2023 Rate	3.30*	18.36*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,304,313.15	2,869,751.43	2,869,751.43
Indirect costs based on rate ** multiplied by actual direct costs	109,042.33	430,462.71	386,842.49
2022-2023 Actual Indirect Costs	159,363.80	593,925.52	593,925.52
2020-2021 Fixed Carry Forward	18,997.98	0.00	136,668.77
Total Indirect Costs	140,365.82	593,925.52	457,256.75
Over/(Under) Recovery	-31,323.49	0.00	-70,414.26

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	159,363.80	593,925.52	593,925.52
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-31,323.49	0.00	-70,414.26
Total Projected Indirect 2024-2025 (Numerator)	190,687.29	593,925.52	664,339.78
Direct Costs	3,304,313.15	2,869,751.43	2,869,751.43
Rate for 2024-2025 **	5.77*	20.70*	23.15**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82959
Form R0418**

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	71,553.80	849,527.73	849,527.73
2020-2021 Fixed Carry Forward	-10,179.64	0.00	0.00
Total Indirect Costs	81,733.44	849,527.73	849,527.73
2020-2021 Direct Costs	3,629,080.75	2,851,106.82	2,851,106.82
2022-2023 Rate	2.25*	29.80*	29.80**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	3,309,244.01	3,042,017.73	3,042,017.73
Indirect costs based on rate ** multiplied by actual direct costs	74,457.99	456,302.66	760,504.43
2022-2023 Actual Indirect Costs	88,255.08	355,481.36	355,481.36
2020-2021 Fixed Carry Forward	-10,179.64	0.00	0.00
Total Indirect Costs	98,434.72	355,481.36	355,481.36
Over/(Under) Recovery	-23,976.73	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	88,255.08	355,481.36	355,481.36
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-23,976.73	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	112,231.81	355,481.36	355,481.36
Direct Costs	3,309,244.01	3,042,017.73	3,042,017.73
Rate for 2024-2025 **	3.39*	11.69*	11.69**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82963
Form R0418**

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	273,289.15	673,730.02	673,730.02
2020-2021 Fixed Carry Forward	24,395.70	0.00	365,993.05
Total Indirect Costs	248,893.45	673,730.02	307,736.97
2020-2021 Direct Costs	5,526,358.83	5,125,917.96	5,125,917.96
2022-2023 Rate	4.50*	13.14*	6.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,103,364.00	6,679,751.00	6,679,751.00
Indirect costs based on rate ** multiplied by actual direct costs	319,651.38	877,719.28	400,785.06
2022-2023 Actual Indirect Costs	298,943.00	722,556.00	722,556.00
2020-2021 Fixed Carry Forward	24,395.70	0.00	365,993.05
Total Indirect Costs	274,547.30	722,556.00	356,562.95
Over/(Under) Recovery	45,104.08	155,163.28	44,222.11

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	298,943.00	722,556.00	722,556.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	45,104.08	155,163.28	44,222.11
Total Projected Indirect 2024-2025 (Numerator)	253,838.92	567,392.72	678,333.89
Direct Costs	7,103,364.00	6,679,751.00	6,679,751.00
Rate for 2024-2025 **	3.57*	8.49*	10.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82967
Form R0418**

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	477,419.00	1,811,494.00	1,811,494.00
2020-2021 Fixed Carry Forward	-95,688.67	0.00	0.00
Total Indirect Costs	573,107.67	1,811,494.00	1,811,494.00
2020-2021 Direct Costs	6,536,325.00	5,202,250.00	5,202,250.00
2022-2023 Rate	8.77*	34.82*	34.82**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,585,853.00	5,153,901.00	5,153,901.00
Indirect costs based on rate ** multiplied by actual direct costs	577,579.31	773,085.15	1,288,475.25
2022-2023 Actual Indirect Costs	251,735.00	1,683,687.00	1,683,687.00
2020-2021 Fixed Carry Forward	-95,688.67	0.00	0.00
Total Indirect Costs	347,423.67	1,683,687.00	1,683,687.00
Over/(Under) Recovery	230,155.64	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	251,735.00	1,683,687.00	1,683,687.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	230,155.64	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	21,579.36	1,683,687.00	1,683,687.00
Direct Costs	6,585,853.00	5,153,901.00	5,153,901.00
Rate for 2024-2025 **	0.33*	32.67*	32.67**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82968
Form R0418**

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	476,248.00	1,842,087.00	1,842,087.00
2020-2021 Fixed Carry Forward	-58,701.42	0.00	0.00
Total Indirect Costs	534,949.42	1,842,087.00	1,842,087.00
2020-2021 Direct Costs	6,312,135.00	4,946,296.00	4,946,296.00
2022-2023 Rate	8.47*	37.24*	37.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,967,955.00	5,486,947.00	5,486,947.00
Indirect costs based on rate ** multiplied by actual direct costs	590,185.79	823,042.05	1,371,736.75
2022-2023 Actual Indirect Costs	399,538.00	1,880,546.00	1,880,546.00
2020-2021 Fixed Carry Forward	-58,701.42	0.00	0.00
Total Indirect Costs	458,239.42	1,880,546.00	1,880,546.00
Over/(Under) Recovery	131,946.37	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	399,538.00	1,880,546.00	1,880,546.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	131,946.37	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	267,591.63	1,880,546.00	1,880,546.00
Direct Costs	6,967,955.00	5,486,947.00	5,486,947.00
Rate for 2024-2025 **	3.84*	34.27*	34.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82969
Form R0418**

Creative Montessori Academy
12701 MCCANN ST
SOUTHGATE, MI 48195

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	16,956.65	521,652.56	521,652.56
2020-2021 Fixed Carry Forward	13,856.13	-40,700.83	-39,347.44
Total Indirect Costs	3,100.52	562,353.39	561,000.00
2020-2021 Direct Costs	6,687,012.60	6,182,316.69	6,182,316.69
2022-2023 Rate	0.05*	9.10*	9.07**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,161,488.97	7,461,059.60	7,461,059.60
Indirect costs based on rate ** multiplied by actual direct costs	4,080.74	678,956.42	676,718.11
2022-2023 Actual Indirect Costs	44,370.86	744,800.23	744,800.23
2020-2021 Fixed Carry Forward	13,856.13	-40,700.83	-39,347.44
Total Indirect Costs	30,514.73	785,501.06	784,147.67
Over/(Under) Recovery	-26,433.99	-106,544.64	-107,429.56

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	44,370.86	744,800.23	744,800.23
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-26,433.99	-106,544.64	-107,429.56
Total Projected Indirect 2024-2025 (Numerator)	70,804.85	851,344.87	852,229.79
Direct Costs	8,161,488.97	7,461,059.60	7,461,059.60
Rate for 2024-2025 **	0.87*	11.41*	11.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82970
Form R0418**

Warrendale Charter Academy
19400 SAWYER ST
DETROIT, MI 48228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	587,824.00	1,961,767.00	1,961,767.00
2020-2021 Fixed Carry Forward	-155,929.09	0.00	0.00
Total Indirect Costs	743,753.09	1,961,767.00	1,961,767.00
2020-2021 Direct Costs	7,762,470.00	6,388,527.00	6,388,527.00
2022-2023 Rate	9.58*	30.71*	30.71**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,605,063.00	7,114,676.00	7,114,676.00
Indirect costs based on rate ** multiplied by actual direct costs	824,365.04	1,067,201.40	1,778,669.00
2022-2023 Actual Indirect Costs	734,554.00	2,224,941.00	2,224,941.00
2020-2021 Fixed Carry Forward	-155,929.09	0.00	0.00
Total Indirect Costs	890,483.09	2,224,941.00	2,224,941.00
Over/(Under) Recovery	-66,118.05	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	734,554.00	2,224,941.00	2,224,941.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-66,118.05	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	800,672.05	2,224,941.00	2,224,941.00
Direct Costs	8,605,063.00	7,114,676.00	7,114,676.00
Rate for 2024-2025 **	9.30*	31.27*	31.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82973
Form R0418**

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	61,480.36	441,687.53	441,687.53
2020-2021 Fixed Carry Forward	-20,012.14	-8,993.81	-8,993.81
Total Indirect Costs	81,492.50	450,681.34	450,681.34
2020-2021 Direct Costs	5,435,716.01	5,055,508.84	5,055,508.84
2022-2023 Rate	1.50*	8.91*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,972,241.11	7,459,906.92	7,459,906.92
Indirect costs based on rate ** multiplied by actual direct costs	119,583.62	664,677.71	664,677.71
2022-2023 Actual Indirect Costs	61,433.92	573,768.11	573,768.11
2020-2021 Fixed Carry Forward	-20,012.14	-8,993.81	-8,993.81
Total Indirect Costs	81,446.06	582,761.92	582,761.92
Over/(Under) Recovery	38,137.56	81,915.79	81,915.79

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	61,433.92	573,768.11	573,768.11
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	38,137.56	81,915.79	81,915.79
Total Projected Indirect 2024-2025 (Numerator)	23,296.36	491,852.32	491,852.32
Direct Costs	7,972,241.11	7,459,906.92	7,459,906.92
Rate for 2024-2025 **	0.29*	6.59*	6.59**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82974
Form R0418**

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	447,003.00	1,903,303.00	1,903,303.00
2020-2021 Fixed Carry Forward	12,418.23	0.00	0.00
Total Indirect Costs	434,584.77	1,903,303.00	1,903,303.00
2020-2021 Direct Costs	7,946,496.00	6,490,196.00	6,490,196.00
2022-2023 Rate	5.47*	29.33*	29.33**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,437,837.00	6,966,450.00	6,966,450.00
Indirect costs based on rate ** multiplied by actual direct costs	461,549.68	1,044,967.50	1,741,612.50
2022-2023 Actual Indirect Costs	453,630.00	1,925,017.00	1,925,017.00
2020-2021 Fixed Carry Forward	12,418.23	0.00	0.00
Total Indirect Costs	441,211.77	1,925,017.00	1,925,017.00
Over/(Under) Recovery	20,337.91	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	453,630.00	1,925,017.00	1,925,017.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	20,337.91	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	433,292.09	1,925,017.00	1,925,017.00
Direct Costs	8,437,837.00	6,966,450.00	6,966,450.00
Rate for 2024-2025 **	5.14*	27.63*	27.63**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82975
Form R0418**

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,047,565.74	2,686,549.59	2,686,549.59
2020-2021 Fixed Carry Forward	-243,828.85	0.00	0.00
Total Indirect Costs	1,291,394.59	2,686,549.59	2,686,549.59
2020-2021 Direct Costs	8,725,100.40	7,086,116.55	7,086,116.55
2022-2023 Rate	14.80*	37.91*	37.91**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,154,099.26	8,522,822.95	8,522,822.95
Indirect costs based on rate ** multiplied by actual direct costs	1,650,806.69	1,278,423.44	2,130,705.74
2022-2023 Actual Indirect Costs	1,355,708.88	3,986,985.19	3,986,985.19
2020-2021 Fixed Carry Forward	-243,828.85	0.00	0.00
Total Indirect Costs	1,599,537.73	3,986,985.19	3,986,985.19
Over/(Under) Recovery	51,268.96	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,355,708.88	3,986,985.19	3,986,985.19
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	51,268.96	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,304,439.92	3,986,985.19	3,986,985.19
Direct Costs	11,154,099.26	8,522,822.95	8,522,822.95
Rate for 2024-2025 **	11.69*	46.78*	46.78**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82976
Form R0418**

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	490,148.00	1,750,274.00	1,750,274.00
2020-2021 Fixed Carry Forward	165,493.10	0.00	0.00
Total Indirect Costs	324,654.90	1,750,274.00	1,750,274.00
2020-2021 Direct Costs	6,328,582.00	5,068,456.00	5,068,456.00
2022-2023 Rate	5.13*	34.53*	34.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,769,858.00	5,448,636.00	5,448,636.00
Indirect costs based on rate ** multiplied by actual direct costs	347,293.72	817,295.40	1,362,159.00
2022-2023 Actual Indirect Costs	363,048.00	1,684,270.00	1,684,270.00
2020-2021 Fixed Carry Forward	165,493.10	0.00	0.00
Total Indirect Costs	197,554.90	1,684,270.00	1,684,270.00
Over/(Under) Recovery	149,738.82	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	363,048.00	1,684,270.00	1,684,270.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	149,738.82	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	213,309.18	1,684,270.00	1,684,270.00
Direct Costs	6,769,858.00	5,448,636.00	5,448,636.00
Rate for 2024-2025 **	3.15*	30.91*	30.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82977
Form R0418**

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	377,802.00	1,209,324.00	1,209,324.00
2020-2021 Fixed Carry Forward	-152,468.61	0.00	0.00
Total Indirect Costs	530,270.61	1,209,324.00	1,209,324.00
2020-2021 Direct Costs	5,350,283.00	4,518,761.00	4,518,761.00
2022-2023 Rate	9.91*	26.76*	26.76**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,151,636.00	5,200,620.00	5,200,620.00
Indirect costs based on rate ** multiplied by actual direct costs	609,627.13	780,093.00	1,300,155.00
2022-2023 Actual Indirect Costs	623,147.00	1,574,163.00	1,574,163.00
2020-2021 Fixed Carry Forward	-152,468.61	0.00	0.00
Total Indirect Costs	775,615.61	1,574,163.00	1,574,163.00
Over/(Under) Recovery	-165,988.48	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	623,147.00	1,574,163.00	1,574,163.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-165,988.48	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	789,135.48	1,574,163.00	1,574,163.00
Direct Costs	6,151,636.00	5,200,620.00	5,200,620.00
Rate for 2024-2025 **	12.83*	30.27*	30.27**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82979
Form R0418**

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	540,274.00	1,934,525.00	1,934,525.00
2020-2021 Fixed Carry Forward	-218,698.71	0.00	0.00
Total Indirect Costs	758,972.71	1,934,525.00	1,934,525.00
2020-2021 Direct Costs	7,902,263.00	6,508,012.00	6,508,012.00
2022-2023 Rate	9.60*	29.73*	29.73**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,006,557.00	7,433,151.00	7,433,151.00
Indirect costs based on rate ** multiplied by actual direct costs	864,629.47	1,114,972.65	1,858,287.75
2022-2023 Actual Indirect Costs	686,392.00	2,259,798.00	2,259,798.00
2020-2021 Fixed Carry Forward	-218,698.71	0.00	0.00
Total Indirect Costs	905,090.71	2,259,798.00	2,259,798.00
Over/(Under) Recovery	-40,461.24	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	686,392.00	2,259,798.00	2,259,798.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-40,461.24	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	726,853.24	2,259,798.00	2,259,798.00
Direct Costs	9,006,557.00	7,433,151.00	7,433,151.00
Rate for 2024-2025 **	8.07*	30.40*	30.40**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82981
Form R0418**

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	93,692.00	508,066.00	508,066.00
2020-2021 Fixed Carry Forward	41,429.75	0.00	63,352.27
Total Indirect Costs	52,262.25	508,066.00	444,713.73
2020-2021 Direct Costs	4,095,988.00	3,681,614.00	3,681,614.00
2022-2023 Rate	1.28*	13.80*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	6,096,559.00	5,467,262.00	5,467,262.00
Indirect costs based on rate ** multiplied by actual direct costs	78,035.96	754,482.16	660,445.25
2022-2023 Actual Indirect Costs	119,699.00	748,996.00	748,996.00
2020-2021 Fixed Carry Forward	41,429.75	0.00	63,352.27
Total Indirect Costs	78,269.25	748,996.00	685,643.73
Over/(Under) Recovery	-233.29	5,486.16	-25,198.48

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	119,699.00	748,996.00	748,996.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-233.29	5,486.16	-25,198.48
Total Projected Indirect 2024-2025 (Numerator)	119,932.29	743,509.84	774,194.48
Direct Costs	6,096,559.00	5,467,262.00	5,467,262.00
Rate for 2024-2025 **	1.97*	13.60*	14.16**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82982
Form R0418**

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	154,360.75	495,382.80	495,382.80
2020-2021 Fixed Carry Forward	34,119.99	115,301.20	115,564.19
Total Indirect Costs	120,240.76	380,081.60	379,818.61
2020-2021 Direct Costs	6,179,438.47	5,838,416.42	5,838,416.42
2022-2023 Rate	1.95*	6.51*	6.51**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,635,873.29	8,007,281.67	8,007,281.67
Indirect costs based on rate ** multiplied by actual direct costs	168,399.53	521,274.04	521,274.04
2022-2023 Actual Indirect Costs	374,460.29	1,003,051.91	1,003,051.91
2020-2021 Fixed Carry Forward	34,119.99	115,301.20	115,564.19
Total Indirect Costs	340,340.30	887,750.71	887,487.72
Over/(Under) Recovery	-171,940.77	-366,476.67	-366,213.68

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	374,460.29	1,003,051.91	1,003,051.91
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-171,940.77	-366,476.67	-366,213.68
Total Projected Indirect 2024-2025 (Numerator)	546,401.06	1,369,528.58	1,369,265.59
Direct Costs	8,635,873.29	8,007,281.67	8,007,281.67
Rate for 2024-2025 **	6.33*	17.10*	17.10**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82983
Form R0418**

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,095,323.92	2,404,347.76	2,404,347.76
2020-2021 Fixed Carry Forward	-179,313.14	0.00	0.00
Total Indirect Costs	1,274,637.06	2,404,347.76	2,404,347.76
2020-2021 Direct Costs	8,873,485.75	7,564,461.91	7,564,461.91
2022-2023 Rate	14.36*	31.78*	31.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	14,674,166.67	12,854,173.78	12,854,173.78
Indirect costs based on rate ** multiplied by actual direct costs	2,107,210.33	1,928,126.07	3,213,543.45
2022-2023 Actual Indirect Costs	1,962,181.68	3,782,174.57	3,782,174.57
2020-2021 Fixed Carry Forward	-179,313.14	0.00	0.00
Total Indirect Costs	2,141,494.82	3,782,174.57	3,782,174.57
Over/(Under) Recovery	-34,284.49	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,962,181.68	3,782,174.57	3,782,174.57
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-34,284.49	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,996,466.17	3,782,174.57	3,782,174.57
Direct Costs	14,674,166.67	12,854,173.78	12,854,173.78
Rate for 2024-2025 **	13.61*	29.42*	29.42**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82985
Form R0418**

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	551,852.00	1,835,526.00	1,835,526.00
2020-2021 Fixed Carry Forward	-9,763.75	0.00	0.00
Total Indirect Costs	561,615.75	1,835,526.00	1,835,526.00
2020-2021 Direct Costs	7,745,634.00	6,461,960.00	6,461,960.00
2022-2023 Rate	7.25*	28.41*	28.41**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,658,435.00	7,353,254.00	7,353,254.00
Indirect costs based on rate ** multiplied by actual direct costs	627,736.54	1,102,988.10	1,838,313.50
2022-2023 Actual Indirect Costs	683,876.00	1,989,057.00	1,989,057.00
2020-2021 Fixed Carry Forward	-9,763.75	0.00	0.00
Total Indirect Costs	693,639.75	1,989,057.00	1,989,057.00
Over/(Under) Recovery	-65,903.21	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	683,876.00	1,989,057.00	1,989,057.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-65,903.21	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	749,779.21	1,989,057.00	1,989,057.00
Direct Costs	8,658,435.00	7,353,254.00	7,353,254.00
Rate for 2024-2025 **	8.66*	27.05*	27.05**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82986
Form R0418**

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,484.57	476,764.18	476,764.18
2020-2021 Fixed Carry Forward	0.00	-27,974.80	-27,974.80
Total Indirect Costs	3,484.57	504,738.98	504,738.98
2020-2021 Direct Costs	6,221,226.86	5,747,947.25	5,747,947.25
2022-2023 Rate	0.06*	8.78*	8.78**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,387,765.19	8,702,740.82	8,702,740.82
Indirect costs based on rate ** multiplied by actual direct costs	5,632.66	764,100.64	764,100.64
2022-2023 Actual Indirect Costs	1,123.64	686,148.01	686,148.01
2020-2021 Fixed Carry Forward	0.00	-27,974.80	-27,974.80
Total Indirect Costs	1,123.64	714,122.81	714,122.81
Over/(Under) Recovery	4,509.02	49,977.83	49,977.83

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,123.64	686,148.01	686,148.01
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	4,509.02	49,977.83	49,977.83
Total Projected Indirect 2024-2025 (Numerator)	-3,385.38	636,170.18	636,170.18
Direct Costs	9,387,765.19	8,702,740.82	8,702,740.82
Rate for 2024-2025 **	0.00*	7.31*	7.31**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82987
Form R0418**

Frontier International Academy
13200 CONANT ST
DETROIT, MI 48212

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	927,201.54	1,822,637.00	1,822,637.00
2020-2021 Fixed Carry Forward	-242,764.82	0.00	0.00
Total Indirect Costs	1,169,966.36	1,822,637.00	1,822,637.00
2020-2021 Direct Costs	6,675,995.47	5,780,560.01	5,780,560.01
2022-2023 Rate	17.52*	31.53*	31.53**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,471,635.10	8,280,999.73	8,280,999.73
Indirect costs based on rate ** multiplied by actual direct costs	1,420,745.27	1,242,149.96	2,070,249.93
2022-2023 Actual Indirect Costs	1,450,320.31	2,640,955.68	2,640,955.68
2020-2021 Fixed Carry Forward	-242,764.82	0.00	0.00
Total Indirect Costs	1,693,085.13	2,640,955.68	2,640,955.68
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,450,320.31	2,640,955.68	2,640,955.68
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	1,450,320.31	2,640,955.68	2,640,955.68
Direct Costs	9,471,635.10	8,280,999.73	8,280,999.73
Rate for 2024-2025 **	15.31*	31.89*	31.89**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82991
Form R0418**

Covenant Schools Detroit
1450 25TH ST
DETROIT, MI 48216

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	547,641.67	1,315,250.72	1,315,250.72
2020-2021 Fixed Carry Forward	-153,995.73	0.00	0.00
Total Indirect Costs	701,637.40	1,315,250.72	1,315,250.72
2020-2021 Direct Costs	5,353,373.29	4,585,764.24	4,585,764.24
2022-2023 Rate	13.11*	28.68*	28.68**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,436,713.00	6,531,360.00	6,531,360.00
Indirect costs based on rate ** multiplied by actual direct costs	974,953.07	979,704.00	1,632,840.00
2022-2023 Actual Indirect Costs	525,545.00	1,430,898.00	1,430,898.00
2020-2021 Fixed Carry Forward	-153,995.73	0.00	0.00
Total Indirect Costs	679,540.73	1,430,898.00	1,430,898.00
Over/(Under) Recovery	295,412.34	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	525,545.00	1,430,898.00	1,430,898.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	295,412.34	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	230,132.66	1,430,898.00	1,430,898.00
Direct Costs	7,436,713.00	6,531,360.00	6,531,360.00
Rate for 2024-2025 **	3.09*	21.91*	21.91**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82994
Form R0418**

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	370,550.04	1,093,788.55	1,093,788.55
2020-2021 Fixed Carry Forward	-31,273.95	0.00	0.00
Total Indirect Costs	401,823.99	1,093,788.55	1,093,788.55
2020-2021 Direct Costs	6,053,864.27	5,330,625.76	5,330,625.76
2022-2023 Rate	6.64*	20.52*	20.52**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	9,177,623.32	8,063,411.81	8,063,411.81
Indirect costs based on rate ** multiplied by actual direct costs	609,394.19	1,209,511.77	1,654,612.10
2022-2023 Actual Indirect Costs	467,684.96	1,581,896.47	1,581,896.47
2020-2021 Fixed Carry Forward	-31,273.95	0.00	0.00
Total Indirect Costs	498,958.91	1,581,896.47	1,581,896.47
Over/(Under) Recovery	110,435.28	0.00	72,715.63

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	467,684.96	1,581,896.47	1,581,896.47
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	110,435.28	0.00	72,715.63
Total Projected Indirect 2024-2025 (Numerator)	357,249.68	1,581,896.47	1,509,180.84
Direct Costs	9,177,623.32	8,063,411.81	8,063,411.81
Rate for 2024-2025 **	3.89*	19.62*	18.72**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82995
Form R0418**

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	628,414.00	2,028,171.00	2,028,171.00
2020-2021 Fixed Carry Forward	-61,169.68	0.00	0.00
Total Indirect Costs	689,583.68	2,028,171.00	2,028,171.00
2020-2021 Direct Costs	7,026,298.00	5,626,541.00	5,626,541.00
2022-2023 Rate	9.81*	36.05*	36.05**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	8,095,324.00	6,629,174.00	6,629,174.00
Indirect costs based on rate ** multiplied by actual direct costs	794,151.28	994,376.10	1,657,293.50
2022-2023 Actual Indirect Costs	356,012.00	1,822,162.00	1,822,162.00
2020-2021 Fixed Carry Forward	-61,169.68	0.00	0.00
Total Indirect Costs	417,181.68	1,822,162.00	1,822,162.00
Over/(Under) Recovery	376,969.60	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	356,012.00	1,822,162.00	1,822,162.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	376,969.60	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	-20,957.60	1,822,162.00	1,822,162.00
Direct Costs	8,095,324.00	6,629,174.00	6,629,174.00
Rate for 2024-2025 **	0.00*	27.49*	27.49**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82996
Form R0418**

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	9,443.00	132,612.00	132,612.00
2020-2021 Fixed Carry Forward	25,881.24	51,839.41	51,856.59
Total Indirect Costs	-16,438.24	80,772.59	80,755.41
2020-2021 Direct Costs	2,026,056.00	1,902,887.00	1,902,887.00
2022-2023 Rate	0.00*	4.24*	4.24**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	1,668,889.00	1,635,564.00	1,635,564.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	69,347.91	69,347.91
2022-2023 Actual Indirect Costs	16,083.00	49,408.00	49,408.00
2020-2021 Fixed Carry Forward	25,881.24	51,839.41	51,856.59
Total Indirect Costs	-9,798.24	-2,431.41	-2,448.59
Over/(Under) Recovery	0.00	71,779.32	71,796.50

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	16,083.00	49,408.00	49,408.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	71,779.32	71,796.50
Total Projected Indirect 2024-2025 (Numerator)	16,083.00	-22,371.32	-22,388.50
Direct Costs	1,668,889.00	1,635,564.00	1,635,564.00
Rate for 2024-2025 **	0.96*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 82997
Form R0418**

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	459,479.00	1,968,556.00	1,968,556.00
2020-2021 Fixed Carry Forward	-111,147.12	0.00	0.00
Total Indirect Costs	570,626.12	1,968,556.00	1,968,556.00
2020-2021 Direct Costs	7,825,361.00	6,316,284.00	6,316,284.00
2022-2023 Rate	7.29*	31.17*	31.17**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,480,699.00	6,084,435.00	6,084,435.00
Indirect costs based on rate ** multiplied by actual direct costs	545,342.96	912,665.25	1,521,108.75
2022-2023 Actual Indirect Costs	510,841.00	1,907,105.00	1,907,105.00
2020-2021 Fixed Carry Forward	-111,147.12	0.00	0.00
Total Indirect Costs	621,988.12	1,907,105.00	1,907,105.00
Over/(Under) Recovery	-76,645.16	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	510,841.00	1,907,105.00	1,907,105.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-76,645.16	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	587,486.16	1,907,105.00	1,907,105.00
Direct Costs	7,480,699.00	6,084,435.00	6,084,435.00
Rate for 2024-2025 **	7.85*	31.34*	31.34**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83000
Form R0418**

Wexford-Missaukee ISD
9907 E 13TH ST
CADILLAC, MI 49601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	3,432,631.24	4,728,414.02	4,728,414.02
2020-2021 Fixed Carry Forward	0.00	0.00	-110,573.26
Total Indirect Costs	3,432,631.24	4,728,414.02	4,838,987.28
2020-2021 Direct Costs	19,811,583.76	18,515,800.98	18,515,800.98
2022-2023 Rate	17.33*	25.54*	26.13**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	23,108,083.23	21,287,500.26	21,287,500.26
Indirect costs based on rate ** multiplied by actual direct costs	3,466,212.48	3,193,125.04	5,321,875.07
2022-2023 Actual Indirect Costs	4,611,708.70	6,432,291.67	6,432,291.67
2020-2021 Fixed Carry Forward	0.00	0.00	-110,573.26
Total Indirect Costs	4,611,708.70	6,432,291.67	6,542,864.93
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	4,611,708.70	6,432,291.67	6,432,291.67
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	4,611,708.70	6,432,291.67	6,432,291.67
Direct Costs	23,108,083.23	21,287,500.26	21,287,500.26
Rate for 2024-2025 **	19.96*	30.22*	30.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83010
Form R0418**

Cadillac Area Public Schools
421 S MITCHELL ST
CADILLAC, MI 49601

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	403,388.61	3,270,271.34	3,270,271.34
2020-2021 Fixed Carry Forward	52,248.63	57,352.33	58,712.99
Total Indirect Costs	351,139.98	3,212,919.01	3,211,558.35
2020-2021 Direct Costs	32,028,946.32	28,985,988.91	28,985,988.91
2022-2023 Rate	1.10*	11.08*	11.08**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	37,049,221.67	32,346,906.19	32,346,906.19
Indirect costs based on rate ** multiplied by actual direct costs	407,541.44	3,584,037.21	3,584,037.21
2022-2023 Actual Indirect Costs	509,340.47	5,211,655.95	5,211,655.95
2020-2021 Fixed Carry Forward	52,248.63	57,352.33	58,712.99
Total Indirect Costs	457,091.84	5,154,303.62	5,152,942.96
Over/(Under) Recovery	-49,550.40	-1,570,266.41	-1,568,905.75

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	509,340.47	5,211,655.95	5,211,655.95
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	-49,550.40	-1,570,266.41	-1,568,905.75
Total Projected Indirect 2024-2025 (Numerator)	558,890.87	6,781,922.36	6,780,561.70
Direct Costs	37,049,221.67	32,346,906.19	32,346,906.19
Rate for 2024-2025 **	1.51*	20.97*	20.96**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83060
Form R0418**

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	317,874.51	1,067,227.53	1,067,227.53
2020-2021 Fixed Carry Forward	40,488.10	87,478.64	87,949.35
Total Indirect Costs	277,386.41	979,748.89	979,278.18
2020-2021 Direct Costs	10,135,813.68	9,386,460.66	9,386,460.66
2022-2023 Rate	2.74*	10.44*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	11,598,086.14	10,785,540.52	10,785,540.52
Indirect costs based on rate ** multiplied by actual direct costs	317,787.56	1,126,010.43	1,124,931.88
2022-2023 Actual Indirect Costs	344,847.27	1,157,392.89	1,157,392.89
2020-2021 Fixed Carry Forward	40,488.10	87,478.64	87,949.35
Total Indirect Costs	304,359.17	1,069,914.25	1,069,443.54
Over/(Under) Recovery	13,428.39	56,096.18	55,488.34

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	344,847.27	1,157,392.89	1,157,392.89
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	13,428.39	56,096.18	55,488.34
Total Projected Indirect 2024-2025 (Numerator)	331,418.88	1,101,296.71	1,101,904.55
Direct Costs	11,598,086.14	10,785,540.52	10,785,540.52
Rate for 2024-2025 **	2.86*	10.21*	10.22**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83070
Form R0418**

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	222,738.46	1,008,285.69	1,008,285.69
2020-2021 Fixed Carry Forward	-2,680.62	0.00	110,277.65
Total Indirect Costs	225,419.08	1,008,285.69	898,008.04
2020-2021 Direct Costs	7,331,985.34	6,546,438.11	6,546,438.11
2022-2023 Rate	3.07*	15.40*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	7,781,236.87	6,950,675.75	6,950,675.75
Indirect costs based on rate ** multiplied by actual direct costs	238,883.97	1,042,601.36	953,632.71
2022-2023 Actual Indirect Costs	154,003.95	984,565.07	984,565.07
2020-2021 Fixed Carry Forward	-2,680.62	0.00	110,277.65
Total Indirect Costs	156,684.57	984,565.07	874,287.42
Over/(Under) Recovery	82,199.40	0.00	79,345.29

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	154,003.95	984,565.07	984,565.07
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	82,199.40	0.00	79,345.29
Total Projected Indirect 2024-2025 (Numerator)	71,804.55	984,565.07	905,219.78
Direct Costs	7,781,236.87	6,950,675.75	6,950,675.75
Rate for 2024-2025 **	0.92*	14.17*	13.02**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 83900
Form R0418**

Highpoint Virtual Academy of Michigan
210 E MESICK AVE
Mesick, MI 49668

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	1,272,140.72	1,424,248.54	1,424,248.54
2020-2021 Fixed Carry Forward	-79,590.58	-159,699.35	-159,699.35
Total Indirect Costs	1,351,731.30	1,583,947.89	1,583,947.89
2020-2021 Direct Costs	15,035,573.00	14,883,465.18	14,883,465.18
2022-2023 Rate	8.99*	10.64*	10.64**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	25,706,273.42	25,592,962.46	25,592,962.46
Indirect costs based on rate ** multiplied by actual direct costs	2,310,993.98	2,723,091.21	2,723,091.21
2022-2023 Actual Indirect Costs	1,863,660.54	1,976,971.50	1,976,971.50
2020-2021 Fixed Carry Forward	-79,590.58	-159,699.35	-159,699.35
Total Indirect Costs	1,943,251.12	2,136,670.85	2,136,670.85
Over/(Under) Recovery	367,742.86	586,420.36	586,420.36

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	1,863,660.54	1,976,971.50	1,976,971.50
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	367,742.86	586,420.36	586,420.36
Total Projected Indirect 2024-2025 (Numerator)	1,495,917.68	1,390,551.14	1,390,551.14
Direct Costs	25,706,273.42	25,592,962.46	25,592,962.46
Rate for 2024-2025 **	5.82*	5.43*	5.43**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%

**Michigan Department of Education
Carry Forward Calculation
For Approved 2024-2025 Indirect Cost Rates
School District 84000
Form R0418**

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2022-2023 Rate:	Restricted	Unrestricted	Medicaid
2020-2021 Indirect Costs	0.00	0.00	0.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2020-2021 Direct Costs	0.00	0.00	0.00
2022-2023 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2020-2021 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2024-2025 Rate Calculation:	Restricted	Unrestricted	Medicaid
2022-2023 Actual Indirect Costs	0.00	0.00	0.00
2024-2025 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2024-2025 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2024-2025 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%

** If Rate exceeds 25%, use 25%