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

*** Preliminary ***

Alcona Community Schools
51 N BARLOW RD
HARRISVILLE, MI 48740

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,869,990.53	23,707,176.54	23,707,176.54
Indirect costs based on rate ** multiplied by actual direct costs	2,462,823.10	3,556,076.48	5,869,896.91
2023-2024 Actual Indirect Costs	2,204,271.39	4,367,085.38	4,367,085.38
2021-2022 Fixed Carry Forward	228,778.35	0.00	0.00
Total Indirect Costs	1,975,493.04	4,367,085.38	4,367,085.38
Over/(Under) Recovery	487,330.06	0.00	1,502,811.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,204,271.39	4,367,085.38	4,367,085.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	487,330.06	0.00	1,502,811.53
Total Projected Indirect 2025-2026 (Numerator)	1,716,941.33	4,367,085.38	2,864,273.85
Direct Costs	25,869,990.53	23,707,176.54	23,707,176.54
Rate for 2025-2026 **	6.64*	18.42*	12.08**

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

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

*** Preliminary ***

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

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

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

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

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

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

*** Preliminary ***

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

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

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

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

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

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

*** Preliminary ***

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

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

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

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

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

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

*** Preliminary ***

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,153,069.12	17,187,724.36	17,187,724.36
Indirect costs based on rate ** multiplied by actual direct costs	643,543.12	2,578,158.65	3,654,110.20
2023-2024 Actual Indirect Costs	651,524.48	2,616,869.24	2,616,869.24
2021-2022 Fixed Carry Forward	61,946.43	0.00	-88,117.76
Total Indirect Costs	589,578.05	2,616,869.24	2,704,987.00
Over/(Under) Recovery	53,965.07	0.00	949,123.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	651,524.48	2,616,869.24	2,616,869.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	53,965.07	0.00	949,123.20
Total Projected Indirect 2025-2026 (Numerator)	597,559.41	2,616,869.24	1,667,746.04
Direct Costs	19,153,069.12	17,187,724.36	17,187,724.36
Rate for 2025-2026 **	3.12*	15.23*	9.70**

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

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

*** Preliminary ***

Martin Public Schools
1556 CHALMERS
MARTIN, MI 49070

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

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

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

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

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

*** Preliminary ***

Hopkins Public Schools
400 S CLARK ST
HOPKINS, MI 49328

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	763,995.22	700,189.80	700,189.80
Indirect costs based on rate ** multiplied by actual direct costs	43,165.73	105,028.47	175,047.45
2023-2024 Actual Indirect Costs	37,153.03	100,958.45	100,958.45
2021-2022 Fixed Carry Forward	87.76	0.00	0.00
Total Indirect Costs	37,065.27	100,958.45	100,958.45
Over/(Under) Recovery	6,100.46	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	37,153.03	100,958.45	100,958.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,100.46	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	31,052.57	100,958.45	100,958.45
Direct Costs	763,995.22	700,189.80	700,189.80
Rate for 2025-2026 **	4.06*	14.42*	14.42**

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

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

*** Preliminary ***

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

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

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

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

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

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

*** Preliminary ***

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,266,617.18	1,217,889.50	1,217,889.50
Indirect costs based on rate ** multiplied by actual direct costs	52,184.63	134,089.63	130,192.39
2023-2024 Actual Indirect Costs	29,389.00	78,116.68	78,116.68
2021-2022 Fixed Carry Forward	-3,366.92	0.00	3,050.79
Total Indirect Costs	32,755.92	78,116.68	75,065.89
Over/(Under) Recovery	19,428.71	55,972.95	55,126.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	29,389.00	78,116.68	78,116.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	19,428.71	55,972.95	55,126.50
Total Projected Indirect 2025-2026 (Numerator)	9,960.29	22,143.73	22,990.18
Direct Costs	1,266,617.18	1,217,889.50	1,217,889.50
Rate for 2025-2026 **	0.79*	1.82*	1.89**

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,858,310.53	11,486,576.90	11,486,576.90
Indirect costs based on rate ** multiplied by actual direct costs	1,586,641.95	1,722,986.54	1,918,258.34
2023-2024 Actual Indirect Costs	1,055,565.91	1,427,299.54	1,427,299.54
2021-2022 Fixed Carry Forward	-124,651.42	-81,083.52	-80,851.47
Total Indirect Costs	1,180,217.33	1,508,383.06	1,508,151.01
Over/(Under) Recovery	406,424.62	0.00	410,107.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,055,565.91	1,427,299.54	1,427,299.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	406,424.62	0.00	410,107.33
Total Projected Indirect 2025-2026 (Numerator)	649,141.29	1,427,299.54	1,017,192.21
Direct Costs	11,858,310.53	11,486,576.90	11,486,576.90
Rate for 2025-2026 **	5.47*	12.43*	8.86**

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

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

*** Preliminary ***

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,703,720.07	46,299,586.27	46,299,586.27
Indirect costs based on rate ** multiplied by actual direct costs	2,007,867.31	6,944,937.94	7,625,541.86
2023-2024 Actual Indirect Costs	2,265,733.10	6,669,866.90	6,669,866.90
2021-2022 Fixed Carry Forward	6,335.90	0.00	-170,924.62
Total Indirect Costs	2,259,397.20	6,669,866.90	6,840,791.52
Over/(Under) Recovery	-251,529.89	0.00	784,750.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,265,733.10	6,669,866.90	6,669,866.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-251,529.89	0.00	784,750.34
Total Projected Indirect 2025-2026 (Numerator)	2,517,262.99	6,669,866.90	5,885,116.56
Direct Costs	50,703,720.07	46,299,586.27	46,299,586.27
Rate for 2025-2026 **	4.96*	14.41*	12.71**

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

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

*** Preliminary ***

Alba Public Schools
5935 ELM ST
ELMIRA, MI 49730

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Elk Rapids Schools
308 MEGUZEE PT
ELK RAPIDS, MI 49629

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

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

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

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

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

*** Preliminary ***

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,658,994.17	11,519,110.06	11,519,110.06
Indirect costs based on rate ** multiplied by actual direct costs	726,626.27	1,727,866.51	2,519,229.37
2023-2024 Actual Indirect Costs	492,118.77	1,632,002.88	1,632,002.88
2021-2022 Fixed Carry Forward	-82,153.80	0.00	-258,468.14
Total Indirect Costs	574,272.57	1,632,002.88	1,890,471.02
Over/(Under) Recovery	152,353.70	0.00	628,758.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	492,118.77	1,632,002.88	1,632,002.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	152,353.70	0.00	628,758.35
Total Projected Indirect 2025-2026 (Numerator)	339,765.07	1,632,002.88	1,003,244.53
Direct Costs	12,658,994.17	11,519,110.06	11,519,110.06
Rate for 2025-2026 **	2.68*	14.17*	8.71**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

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

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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	98,178.00	139,454.00	139,454.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	98,178.00	139,454.00	139,454.00
Direct Costs	379,981.00	338,705.00	338,705.00
Rate for 2025-2026 **	25.84*	41.17*	41.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 07020
Form R0418

*** Preliminary ***

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Barry ISD
535 W WOODLAWN AVE
HASTINGS, MI 49058

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

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

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

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

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

*** Preliminary ***

Delton Kellogg Schools
327 N GROVE ST
DELTON, MI 49046

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,974,304.35	42,065,191.40	42,065,191.40
Indirect costs based on rate ** multiplied by actual direct costs	804,550.33	5,708,246.47	5,708,246.47
2023-2024 Actual Indirect Costs	1,215,503.64	5,124,616.59	5,124,616.59
2021-2022 Fixed Carry Forward	89,255.30	-430,249.20	-430,051.32
Total Indirect Costs	1,126,248.34	5,554,865.79	5,554,667.91
Over/(Under) Recovery	-321,698.01	153,380.68	153,578.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,215,503.64	5,124,616.59	5,124,616.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-321,698.01	153,380.68	153,578.56
Total Projected Indirect 2025-2026 (Numerator)	1,537,201.65	4,971,235.91	4,971,038.03
Direct Costs	45,974,304.35	42,065,191.40	42,065,191.40
Rate for 2025-2026 **	3.34*	11.82*	11.82**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	93,455,167.45	85,084,745.98	85,084,745.98
Indirect costs based on rate ** multiplied by actual direct costs	3,495,223.26	12,167,118.68	11,733,186.47
2023-2024 Actual Indirect Costs	3,991,949.66	12,362,371.13	12,362,371.13
2021-2022 Fixed Carry Forward	17,239.71	0.00	405,698.17
Total Indirect Costs	3,974,709.95	12,362,371.13	11,956,672.96
Over/(Under) Recovery	-479,486.69	-195,252.45	-223,486.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,991,949.66	12,362,371.13	12,362,371.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-479,486.69	-195,252.45	-223,486.49
Total Projected Indirect 2025-2026 (Numerator)	4,471,436.35	12,557,623.58	12,585,857.62
Direct Costs	93,455,167.45	85,084,745.98	85,084,745.98
Rate for 2025-2026 **	4.78*	14.76*	14.79**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	518,365.68	1,962,646.91	1,962,646.91
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,884.95	-86,131.04	-86,135.73
Total Projected Indirect 2025-2026 (Numerator)	542,250.63	2,048,777.95	2,048,782.64
Direct Costs	14,665,553.28	13,221,272.05	13,221,272.05
Rate for 2025-2026 **	3.70*	15.50*	15.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 09901
Form R0418

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Benzie County Central Schools
9300 HOMESTEAD RD
BENZONIA, MI 49616

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	36,539,213.31	33,093,876.84	33,093,876.84
Indirect costs based on rate ** multiplied by actual direct costs	672,321.52	4,434,579.50	4,434,579.50
2023-2024 Actual Indirect Costs	847,179.55	4,292,516.02	4,292,516.02
2021-2022 Fixed Carry Forward	140,959.39	-151,666.74	-151,927.03
Total Indirect Costs	706,220.16	4,444,182.76	4,444,443.05
Over/(Under) Recovery	-33,898.64	-9,603.26	-9,863.55

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	847,179.55	4,292,516.02	4,292,516.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-33,898.64	-9,603.26	-9,863.55
Total Projected Indirect 2025-2026 (Numerator)	881,078.19	4,302,119.28	4,302,379.57
Direct Costs	36,539,213.31	33,093,876.84	33,093,876.84
Rate for 2025-2026 **	2.41*	13.00*	13.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 11033
Form R0418

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	63,723,835.22	59,377,917.80	59,377,917.80
Indirect costs based on rate ** multiplied by actual direct costs	1,637,702.57	8,906,687.67	9,114,510.38
2023-2024 Actual Indirect Costs	2,858,278.41	7,204,195.83	7,204,195.83
2021-2022 Fixed Carry Forward	246,414.63	-651,671.23	-639,511.99
Total Indirect Costs	2,611,863.78	7,855,867.06	7,843,707.82
Over/(Under) Recovery	-974,161.21	0.00	1,270,802.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,858,278.41	7,204,195.83	7,204,195.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-974,161.21	0.00	1,270,802.56
Total Projected Indirect 2025-2026 (Numerator)	3,832,439.62	7,204,195.83	5,933,393.27
Direct Costs	63,723,835.22	59,377,917.80	59,377,917.80
Rate for 2025-2026 **	6.01*	12.13*	9.99**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Niles Community Schools
1 TYLER ST
NILES, MI 49120

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,203,057.03	41,159,306.49	41,159,306.49
Indirect costs based on rate ** multiplied by actual direct costs	917,622.06	5,395,985.08	5,395,985.08
2023-2024 Actual Indirect Costs	959,530.16	5,003,280.70	5,003,280.70
2021-2022 Fixed Carry Forward	-29,424.13	-386,167.23	-386,167.23
Total Indirect Costs	988,954.29	5,389,447.93	5,389,447.93
Over/(Under) Recovery	-71,332.23	6,537.15	6,537.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	959,530.16	5,003,280.70	5,003,280.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-71,332.23	6,537.15	6,537.15
Total Projected Indirect 2025-2026 (Numerator)	1,030,862.39	4,996,743.55	4,996,743.55
Direct Costs	45,203,057.03	41,159,306.49	41,159,306.49
Rate for 2025-2026 **	2.28*	12.14*	12.14**

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

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

*** Preliminary ***

Buchanan Community Schools
401 W CHICAGO ST
BUCHANAN, MI 49107

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,716,311.16	16,384,264.46	16,384,264.46
Indirect costs based on rate ** multiplied by actual direct costs	295,862.40	1,268,142.07	1,268,142.07
2023-2024 Actual Indirect Costs	531,710.14	1,863,756.84	1,863,756.84
2021-2022 Fixed Carry Forward	179,745.27	386,252.29	386,478.17
Total Indirect Costs	351,964.87	1,477,504.55	1,477,278.67
Over/(Under) Recovery	-56,102.47	-209,362.48	-209,136.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	531,710.14	1,863,756.84	1,863,756.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-56,102.47	-209,362.48	-209,136.60
Total Projected Indirect 2025-2026 (Numerator)	587,812.61	2,073,119.32	2,072,893.44
Direct Costs	17,716,311.16	16,384,264.46	16,384,264.46
Rate for 2025-2026 **	3.32*	12.65*	12.65**

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

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

*** Preliminary ***

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Branch ISD
370 MORSE ST
COLDWATER, MI 49036

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

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

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

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

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

*** Preliminary ***

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

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

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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,138,101.50	4,064,417.19	4,064,417.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	106,857.91	176,200.39	174,197.70
Total Projected Indirect 2025-2026 (Numerator)	1,031,243.59	3,888,216.80	3,890,219.49
Direct Costs	36,078,870.23	33,152,554.54	33,152,554.54
Rate for 2025-2026 **	2.86*	11.73*	11.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 12020
Form R0418

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

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

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

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

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

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

*** Preliminary ***

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	75,539,846.51	67,545,172.79	67,545,172.79
Indirect costs based on rate ** multiplied by actual direct costs	4,774,118.30	10,131,775.92	12,745,774.11
2023-2024 Actual Indirect Costs	2,789,741.60	10,784,415.32	10,784,415.32
2021-2022 Fixed Carry Forward	363,565.22	0.00	455,019.64
Total Indirect Costs	2,426,176.38	10,784,415.32	10,329,395.68
Over/(Under) Recovery	2,347,941.92	0.00	2,416,378.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,789,741.60	10,784,415.32	10,784,415.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,347,941.92	0.00	2,416,378.43
Total Projected Indirect 2025-2026 (Numerator)	441,799.68	10,784,415.32	8,368,036.89
Direct Costs	75,539,846.51	67,545,172.79	67,545,172.79
Rate for 2025-2026 **	0.58*	15.97*	12.39**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,352,788.84	45,209,725.07	45,209,725.07
Indirect costs based on rate ** multiplied by actual direct costs	2,482,445.28	6,781,458.76	7,672,090.34
2023-2024 Actual Indirect Costs	2,597,984.67	6,741,048.44	6,741,048.44
2021-2022 Fixed Carry Forward	-147,805.41	-638,951.00	-694,460.55
Total Indirect Costs	2,745,790.08	7,379,999.44	7,435,508.99
Over/(Under) Recovery	-263,344.80	0.00	236,581.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,597,984.67	6,741,048.44	6,741,048.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-263,344.80	0.00	236,581.35
Total Projected Indirect 2025-2026 (Numerator)	2,861,329.47	6,741,048.44	6,504,467.09
Direct Costs	49,352,788.84	45,209,725.07	45,209,725.07
Rate for 2025-2026 **	5.80*	14.91*	14.39**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Marshall Public Schools
100 E GREEN ST
MARSHALL, MI 49068

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

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

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

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

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

*** Preliminary ***

Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

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

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

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

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

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

*** Preliminary ***

Tekonsha Community Schools
245 S ELM ST
TEKONSHA, MI 49092

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

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

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

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

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

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

*** Preliminary ***

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

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

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

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

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

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

*** Preliminary ***

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,200,115.86	2,000,904.21	2,000,904.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,535.05	-21,003.37	-20,846.85
Total Projected Indirect 2025-2026 (Numerator)	1,205,650.91	2,021,907.58	2,021,751.06
Direct Costs	18,432,653.54	17,631,865.19	17,631,865.19
Rate for 2025-2026 **	6.54*	11.47*	11.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 14010
Form R0418

*** Preliminary ***

Cassopolis Public Schools
22721 DIAMOND COVE ST
CASSOPOLIS, MI 49031

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,474,496.38	11,060,753.99	11,060,753.99
Indirect costs based on rate ** multiplied by actual direct costs	953,051.52	1,659,113.10	2,255,287.74
2023-2024 Actual Indirect Costs	630,629.75	2,044,372.14	2,044,372.14
2021-2022 Fixed Carry Forward	-135,608.93	0.00	41,055.26
Total Indirect Costs	766,238.68	2,044,372.14	2,003,316.88
Over/(Under) Recovery	186,812.84	0.00	251,970.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	630,629.75	2,044,372.14	2,044,372.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	186,812.84	0.00	251,970.86
Total Projected Indirect 2025-2026 (Numerator)	443,816.91	2,044,372.14	1,792,401.28
Direct Costs	12,474,496.38	11,060,753.99	11,060,753.99
Rate for 2025-2026 **	3.56*	18.48*	16.21**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,677,399.26	21,291,981.86	21,291,981.86
Indirect costs based on rate ** multiplied by actual direct costs	3,251,609.89	3,193,797.28	4,228,587.60
2023-2024 Actual Indirect Costs	3,171,270.23	3,556,687.63	3,556,687.63
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,171,270.23	3,556,687.63	3,556,687.63
Over/(Under) Recovery	0.00	0.00	671,899.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,171,270.23	3,556,687.63	3,556,687.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	671,899.97
Total Projected Indirect 2025-2026 (Numerator)	3,171,270.23	3,556,687.63	2,884,787.66
Direct Costs	21,677,399.26	21,291,981.86	21,291,981.86
Rate for 2025-2026 **	14.63*	16.70*	13.55**

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,897,967.90	23,228,085.93	23,228,085.93
Indirect costs based on rate ** multiplied by actual direct costs	1,175,767.74	3,133,468.79	2,766,465.03
2023-2024 Actual Indirect Costs	1,109,873.98	3,779,755.95	3,779,755.95
2021-2022 Fixed Carry Forward	-51,539.03	0.00	330,513.60
Total Indirect Costs	1,161,413.01	3,779,755.95	3,449,242.35
Over/(Under) Recovery	14,354.73	-646,287.16	-352,263.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,109,873.98	3,779,755.95	3,779,755.95
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,354.73	-646,287.16	-352,263.72
Total Projected Indirect 2025-2026 (Numerator)	1,095,519.25	4,426,043.11	4,132,019.67
Direct Costs	25,897,967.90	23,228,085.93	23,228,085.93
Rate for 2025-2026 **	4.23*	19.05*	17.79**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,011,374.86	10,298,897.98	10,298,897.98
Indirect costs based on rate ** multiplied by actual direct costs	525,242.58	1,544,834.70	1,721,975.74
2023-2024 Actual Indirect Costs	407,238.13	1,119,715.01	1,119,715.01
2021-2022 Fixed Carry Forward	22,514.87	0.00	-7,018.92
Total Indirect Costs	384,723.26	1,119,715.01	1,126,733.93
Over/(Under) Recovery	140,519.32	0.00	595,241.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	407,238.13	1,119,715.01	1,119,715.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	140,519.32	0.00	595,241.81
Total Projected Indirect 2025-2026 (Numerator)	266,718.81	1,119,715.01	524,473.20
Direct Costs	11,011,374.86	10,298,897.98	10,298,897.98
Rate for 2025-2026 **	2.42*	10.87*	5.09**

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

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

*** Preliminary ***

Brimley Area Schools
7134 S M 221
BRIMLEY, MI 49715

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,488,277.68	7,770,700.33	7,770,700.33
Indirect costs based on rate ** multiplied by actual direct costs	453,274.03	1,165,605.05	1,539,375.74
2023-2024 Actual Indirect Costs	447,934.73	1,165,512.08	1,165,512.08
2021-2022 Fixed Carry Forward	58,257.07	0.00	7,981.31
Total Indirect Costs	389,677.66	1,165,512.08	1,157,530.77
Over/(Under) Recovery	63,596.37	0.00	381,844.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	447,934.73	1,165,512.08	1,165,512.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	63,596.37	0.00	381,844.97
Total Projected Indirect 2025-2026 (Numerator)	384,338.36	1,165,512.08	783,667.11
Direct Costs	8,488,277.68	7,770,700.33	7,770,700.33
Rate for 2025-2026 **	4.53*	15.00*	10.08**

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

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

*** Preliminary ***

Whitefish Township Schools
7221 NORTH M 123
PARADISE, MI 49768

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,683,073.75	1,564,554.81	1,564,554.81
Indirect costs based on rate ** multiplied by actual direct costs	214,423.60	234,683.22	391,138.70
2023-2024 Actual Indirect Costs	135,166.67	253,685.61	253,685.61
2021-2022 Fixed Carry Forward	-33,833.77	0.00	0.00
Total Indirect Costs	169,000.44	253,685.61	253,685.61
Over/(Under) Recovery	45,423.16	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	135,166.67	253,685.61	253,685.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	45,423.16	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	89,743.51	253,685.61	253,685.61
Direct Costs	1,683,073.75	1,564,554.81	1,564,554.81
Rate for 2025-2026 **	5.33*	16.21*	16.21**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Ojibwe Charter School
12099 W LAKESHORE DR
BRIMLEY, MI 49715

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,116,139.49	1,873,180.32	1,873,180.32
Indirect costs based on rate ** multiplied by actual direct costs	159,980.15	280,977.05	416,595.30
2023-2024 Actual Indirect Costs	198,114.52	441,073.69	441,073.69
2021-2022 Fixed Carry Forward	35,658.81	0.00	8,570.08
Total Indirect Costs	162,455.71	441,073.69	432,503.61
Over/(Under) Recovery	-2,475.56	0.00	-15,908.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	198,114.52	441,073.69	441,073.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,475.56	0.00	-15,908.31
Total Projected Indirect 2025-2026 (Numerator)	200,590.08	441,073.69	456,982.00
Direct Costs	2,116,139.49	1,873,180.32	1,873,180.32
Rate for 2025-2026 **	9.48*	23.55*	24.40**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,468,998.33	18,842,088.07	18,842,088.07
Indirect costs based on rate ** multiplied by actual direct costs	2,920,349.75	2,826,313.21	4,171,638.30
2023-2024 Actual Indirect Costs	2,501,658.25	3,128,568.51	3,128,568.51
2021-2022 Fixed Carry Forward	0.00	0.00	-118,138.69
Total Indirect Costs	2,501,658.25	3,128,568.51	3,246,707.20
Over/(Under) Recovery	0.00	0.00	924,931.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,501,658.25	3,128,568.51	3,128,568.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	924,931.10
Total Projected Indirect 2025-2026 (Numerator)	2,501,658.25	3,128,568.51	2,203,637.41
Direct Costs	19,468,998.33	18,842,088.07	18,842,088.07
Rate for 2025-2026 **	12.85*	16.60*	11.70**

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

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

*** Preliminary ***

Clare Public Schools
201 E STATE ST
CLARE, MI 48617

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

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

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

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

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

*** Preliminary ***

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	29,661,485.47	29,007,230.10	29,007,230.10
Indirect costs based on rate ** multiplied by actual direct costs	1,343,665.29	2,610,650.71	2,610,650.71
2023-2024 Actual Indirect Costs	1,821,326.41	2,475,581.78	2,475,581.78
2021-2022 Fixed Carry Forward	284,131.68	292,979.38	292,979.38
Total Indirect Costs	1,537,194.73	2,182,602.40	2,182,602.40
Over/(Under) Recovery	-193,529.44	428,048.31	428,048.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,821,326.41	2,475,581.78	2,475,581.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-193,529.44	428,048.31	428,048.31
Total Projected Indirect 2025-2026 (Numerator)	2,014,855.85	2,047,533.47	2,047,533.47
Direct Costs	29,661,485.47	29,007,230.10	29,007,230.10
Rate for 2025-2026 **	6.79*	7.06*	7.06**

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,730,574.19	36,851,422.69	36,851,422.69
Indirect costs based on rate ** multiplied by actual direct costs	1,072,725.50	3,784,641.11	3,784,641.11
2023-2024 Actual Indirect Costs	1,543,723.42	4,422,874.92	4,422,874.92
2021-2022 Fixed Carry Forward	89,603.05	324,227.85	325,197.53
Total Indirect Costs	1,454,120.37	4,098,647.07	4,097,677.39
Over/(Under) Recovery	-381,394.87	-314,005.96	-313,036.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,543,723.42	4,422,874.92	4,422,874.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-381,394.87	-314,005.96	-313,036.28
Total Projected Indirect 2025-2026 (Numerator)	1,925,118.29	4,736,880.88	4,735,911.20
Direct Costs	39,730,574.19	36,851,422.69	36,851,422.69
Rate for 2025-2026 **	4.85*	12.85*	12.85**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,292,669.39	17,142,618.00	17,142,618.00
Indirect costs based on rate ** multiplied by actual direct costs	100,321.88	2,489,108.13	2,379,395.38
2023-2024 Actual Indirect Costs	289,999.68	2,440,051.07	2,440,051.07
2021-2022 Fixed Carry Forward	229,268.23	0.00	100,932.73
Total Indirect Costs	60,731.45	2,440,051.07	2,339,118.34
Over/(Under) Recovery	39,590.43	49,057.06	40,277.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	289,999.68	2,440,051.07	2,440,051.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	39,590.43	49,057.06	40,277.04
Total Projected Indirect 2025-2026 (Numerator)	250,409.25	2,390,994.01	2,399,774.03
Direct Costs	19,292,669.39	17,142,618.00	17,142,618.00
Rate for 2025-2026 **	1.30*	13.95*	14.00**

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Crawford AuSable Schools
1135 N OLD 27
GRAYLING, MI 49738

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,868,601.10	14,156,884.00	14,156,884.00
Indirect costs based on rate ** multiplied by actual direct costs	1,390,214.20	2,123,532.60	2,167,418.94
2023-2024 Actual Indirect Costs	980,725.56	1,692,442.66	1,692,442.66
2021-2022 Fixed Carry Forward	-154,388.47	-216,497.50	-216,073.21
Total Indirect Costs	1,135,114.03	1,908,940.16	1,908,515.87
Over/(Under) Recovery	255,100.17	0.00	258,903.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	980,725.56	1,692,442.66	1,692,442.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	255,100.17	0.00	258,903.07
Total Projected Indirect 2025-2026 (Numerator)	725,625.39	1,692,442.66	1,433,539.59
Direct Costs	14,868,601.10	14,156,884.00	14,156,884.00
Rate for 2025-2026 **	4.88*	11.95*	10.13**

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

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

*** Preliminary ***

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

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

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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	619,285.48	2,409,725.02	2,409,725.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-176,924.61	-800,014.96	-800,014.96
Total Projected Indirect 2025-2026 (Numerator)	796,210.09	3,209,739.98	3,209,739.98
Direct Costs	27,947,568.72	26,157,129.18	26,157,129.18
Rate for 2025-2026 **	2.85*	12.27*	12.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 21025
Form R0418

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	208,857.18	438,903.88	438,903.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-19,159.54	32,966.31	33,028.14
Total Projected Indirect 2025-2026 (Numerator)	228,016.72	405,937.57	405,875.74
Direct Costs	3,849,683.88	3,619,637.18	3,619,637.18
Rate for 2025-2026 **	5.92*	11.21*	11.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 21065
Form R0418

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,091,996.17	2,711,685.71	2,711,685.71
Indirect costs based on rate ** multiplied by actual direct costs	127,390.24	406,752.86	655,685.60
2023-2024 Actual Indirect Costs	152,156.33	532,466.79	532,466.79
2021-2022 Fixed Carry Forward	10,180.25	0.00	-112,816.68
Total Indirect Costs	141,976.08	532,466.79	645,283.47
Over/(Under) Recovery	-14,585.84	0.00	10,402.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	152,156.33	532,466.79	532,466.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,585.84	0.00	10,402.13
Total Projected Indirect 2025-2026 (Numerator)	166,742.17	532,466.79	522,064.66
Direct Costs	3,091,996.17	2,711,685.71	2,711,685.71
Rate for 2025-2026 **	5.39*	19.64*	19.25**

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

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

*** Preliminary ***

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

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

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

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	261,855.73	1,050,621.97	1,050,621.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	27,493.43	-134,572.42	-134,443.14
Total Projected Indirect 2025-2026 (Numerator)	234,362.30	1,185,194.39	1,185,065.11
Direct Costs	9,476,484.06	8,687,717.82	8,687,717.82
Rate for 2025-2026 **	2.47*	13.64*	13.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 21135
Form R0418

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Breitung Township School District
810 PYLE DR
KINGSFORD, MI 49802

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,816,744.53	36,911,866.69	36,911,866.69
Indirect costs based on rate ** multiplied by actual direct costs	3,395,943.66	4,470,027.06	4,551,233.16
2023-2024 Actual Indirect Costs	1,903,242.22	2,808,120.06	2,808,120.06
2021-2022 Fixed Carry Forward	-72,120.88	-21,692.40	-64,963.95
Total Indirect Costs	1,975,363.10	2,829,812.46	2,873,084.01
Over/(Under) Recovery	1,420,580.56	1,640,214.60	1,678,149.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,903,242.22	2,808,120.06	2,808,120.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,420,580.56	1,640,214.60	1,678,149.15
Total Projected Indirect 2025-2026 (Numerator)	482,661.66	1,167,905.46	1,129,970.91
Direct Costs	37,816,744.53	36,911,866.69	36,911,866.69
Rate for 2025-2026 **	1.28*	3.16*	3.06**

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

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

*** Preliminary ***

Bellevue Community Schools
904 W CAPITAL AVE
BELLEVUE, MI 49021

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

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

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

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

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

*** Preliminary ***

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

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

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

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

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

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

*** Preliminary ***

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

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

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

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

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

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

*** Preliminary ***

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

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	71,004,126.74	64,182,476.80	64,182,476.80
Indirect costs based on rate ** multiplied by actual direct costs	2,130,123.80	8,561,942.41	8,786,581.07
2023-2024 Actual Indirect Costs	2,346,819.79	9,168,469.73	9,168,469.73
2021-2022 Fixed Carry Forward	174,541.77	-111,058.15	-314,992.62
Total Indirect Costs	2,172,278.02	9,279,527.88	9,483,462.35
Over/(Under) Recovery	-42,154.22	-717,585.47	-696,881.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,346,819.79	9,168,469.73	9,168,469.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-42,154.22	-717,585.47	-696,881.28
Total Projected Indirect 2025-2026 (Numerator)	2,388,974.01	9,886,055.20	9,865,351.01
Direct Costs	71,004,126.74	64,182,476.80	64,182,476.80
Rate for 2025-2026 **	3.36*	15.40*	15.37**

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

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

*** Preliminary ***

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

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

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

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

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

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

*** Preliminary ***

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

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

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,518,252.63	16,160,503.64	16,160,503.64
Indirect costs based on rate ** multiplied by actual direct costs	513,284.80	2,010,366.65	2,010,366.65
2023-2024 Actual Indirect Costs	761,352.11	2,119,101.10	2,119,101.10
2021-2022 Fixed Carry Forward	31,609.23	-103,430.17	-102,511.58
Total Indirect Costs	729,742.88	2,222,531.27	2,221,612.68
Over/(Under) Recovery	-216,458.08	-212,164.62	-211,246.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	761,352.11	2,119,101.10	2,119,101.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-216,458.08	-212,164.62	-211,246.03
Total Projected Indirect 2025-2026 (Numerator)	977,810.19	2,331,265.72	2,330,347.13
Direct Costs	17,518,252.63	16,160,503.64	16,160,503.64
Rate for 2025-2026 **	5.58*	14.43*	14.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 23090
Form R0418

*** Preliminary ***

Potterville Public Schools
425 E MAIN ST
POTTERVILLE, MI 48876

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	411,371.67	1,310,828.39	1,310,828.39
2021-2022 Fixed Carry Forward	-19,409.54	0.00	103,686.55
Total Indirect Costs	430,781.21	1,310,828.39	1,207,141.84
2021-2022 Direct Costs	10,206,674.67	9,307,217.95	9,307,217.95
2023-2024 Rate	4.22*	14.08*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,137,637.64	11,991,082.87	11,991,082.87
Indirect costs based on rate ** multiplied by actual direct costs	554,408.31	1,688,344.47	1,555,243.45
2023-2024 Actual Indirect Costs	479,498.85	1,626,053.62	1,626,053.62
2021-2022 Fixed Carry Forward	-19,409.54	0.00	103,686.55
Total Indirect Costs	498,908.39	1,626,053.62	1,522,367.07
Over/(Under) Recovery	55,499.92	62,290.85	32,876.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	479,498.85	1,626,053.62	1,626,053.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	55,499.92	62,290.85	32,876.38
Total Projected Indirect 2025-2026 (Numerator)	423,998.93	1,563,762.77	1,593,177.24
Direct Costs	13,137,637.64	11,991,082.87	11,991,082.87
Rate for 2025-2026 **	3.23*	13.04*	13.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 23490
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	20,342.72	40,457.84	40,457.84
2021-2022 Fixed Carry Forward	4,662.25	0.00	6,405.85
Total Indirect Costs	15,680.47	40,457.84	34,051.99
2021-2022 Direct Costs	279,747.77	259,632.65	259,632.65
2023-2024 Rate	5.61*	15.58*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	390,333.78	366,501.96	366,501.96
Indirect costs based on rate ** multiplied by actual direct costs	21,897.73	54,975.29	48,085.06
2023-2024 Actual Indirect Costs	25,945.72	49,777.54	49,777.54
2021-2022 Fixed Carry Forward	4,662.25	0.00	6,405.85
Total Indirect Costs	21,283.47	49,777.54	43,371.69
Over/(Under) Recovery	614.26	0.00	4,713.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	25,945.72	49,777.54	49,777.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	614.26	0.00	4,713.37
Total Projected Indirect 2025-2026 (Numerator)	25,331.46	49,777.54	45,064.17
Direct Costs	390,333.78	366,501.96	366,501.96
Rate for 2025-2026 **	6.49*	13.58*	12.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 23900
Form R0418

*** Preliminary ***

LifeTech Academy
854 ELMWOOD RD
LANSING, MI 48917

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	17,631.00	207,169.00	207,169.00
2021-2022 Fixed Carry Forward	0.00	0.00	328,775.07
Total Indirect Costs	17,631.00	207,169.00	-121,606.07
2021-2022 Direct Costs	3,363,740.00	3,174,202.00	3,174,202.00
2023-2024 Rate	0.52*	6.53*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,112,294.00	3,863,729.00	3,863,729.00
Indirect costs based on rate ** multiplied by actual direct costs	21,383.93	252,301.50	0.00
2023-2024 Actual Indirect Costs	22,000.00	270,565.00	270,565.00
2021-2022 Fixed Carry Forward	0.00	0.00	328,775.07
Total Indirect Costs	22,000.00	270,565.00	-58,210.07
Over/(Under) Recovery	-616.07	-18,263.50	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	22,000.00	270,565.00	270,565.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-616.07	-18,263.50	0.00
Total Projected Indirect 2025-2026 (Numerator)	22,616.07	288,828.50	270,565.00
Direct Costs	4,112,294.00	3,863,729.00	3,863,729.00
Rate for 2025-2026 **	0.55*	7.48*	7.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 23901
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	16,503.00	251,306.00	251,306.00
2021-2022 Fixed Carry Forward	-12,648.83	-54,840.27	-54,840.27
Total Indirect Costs	29,151.83	306,146.27	306,146.27
2021-2022 Direct Costs	1,927,086.00	1,692,283.00	1,692,283.00
2023-2024 Rate	1.51*	18.09*	18.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,937,087.45	1,709,847.89	1,709,847.89
Indirect costs based on rate ** multiplied by actual direct costs	29,250.02	256,477.18	309,311.48
2023-2024 Actual Indirect Costs	121,895.29	349,134.85	349,134.85
2021-2022 Fixed Carry Forward	-12,648.83	-54,840.27	-54,840.27
Total Indirect Costs	134,544.12	403,975.12	403,975.12
Over/(Under) Recovery	-105,294.10	0.00	-94,663.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	121,895.29	349,134.85	349,134.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-105,294.10	0.00	-94,663.64
Total Projected Indirect 2025-2026 (Numerator)	227,189.39	349,134.85	443,798.49
Direct Costs	1,937,087.45	1,709,847.89	1,709,847.89
Rate for 2025-2026 **	11.73*	20.42*	25.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 23902
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	31,489.36	38,455.45	38,455.45
2021-2022 Fixed Carry Forward	-8,027.68	13,797.79	13,797.79
Total Indirect Costs	39,517.04	24,657.66	24,657.66
2021-2022 Direct Costs	647,216.57	640,250.48	640,250.48
2023-2024 Rate	6.11*	3.85*	3.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	824,803.29	815,422.20	815,422.20
Indirect costs based on rate ** multiplied by actual direct costs	50,395.48	31,393.75	31,393.75
2023-2024 Actual Indirect Costs	54,882.48	64,263.57	64,263.57
2021-2022 Fixed Carry Forward	-8,027.68	13,797.79	13,797.79
Total Indirect Costs	62,910.16	50,465.78	50,465.78
Over/(Under) Recovery	-12,514.68	-19,072.03	-19,072.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	54,882.48	64,263.57	64,263.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-12,514.68	-19,072.03	-19,072.03
Total Projected Indirect 2025-2026 (Numerator)	67,397.16	83,335.60	83,335.60
Direct Costs	824,803.29	815,422.20	815,422.20
Rate for 2025-2026 **	8.17*	10.22*	10.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 23903
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	549,173.23	627,081.80	627,081.80
2021-2022 Fixed Carry Forward	1,340.38	31,865.92	31,865.92
Total Indirect Costs	547,832.85	595,215.88	595,215.88
2021-2022 Direct Costs	7,196,077.05	7,118,168.48	7,118,168.48
2023-2024 Rate	7.61*	8.36*	8.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,228,501.93	8,135,186.72	8,135,186.72
Indirect costs based on rate ** multiplied by actual direct costs	626,189.00	680,101.61	680,101.61
2023-2024 Actual Indirect Costs	596,549.49	689,864.70	689,864.70
2021-2022 Fixed Carry Forward	1,340.38	31,865.92	31,865.92
Total Indirect Costs	595,209.11	657,998.78	657,998.78
Over/(Under) Recovery	30,979.89	22,102.83	22,102.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	596,549.49	689,864.70	689,864.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	30,979.89	22,102.83	22,102.83
Total Projected Indirect 2025-2026 (Numerator)	565,569.60	667,761.87	667,761.87
Direct Costs	8,228,501.93	8,135,186.72	8,135,186.72
Rate for 2025-2026 **	6.87*	8.21*	8.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 24020
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	649,261.24	2,376,636.26	2,376,636.26
2021-2022 Fixed Carry Forward	-19,926.29	0.00	-268,720.60
Total Indirect Costs	669,187.53	2,376,636.26	2,645,356.86
2021-2022 Direct Costs	14,413,877.52	12,686,502.50	12,686,502.50
2023-2024 Rate	4.64*	18.73*	20.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,132,904.06	14,168,715.06	14,168,715.06
Indirect costs based on rate ** multiplied by actual direct costs	748,566.75	2,125,307.26	2,954,177.09
2023-2024 Actual Indirect Costs	735,223.94	2,699,412.94	2,699,412.94
2021-2022 Fixed Carry Forward	-19,926.29	0.00	-268,720.60
Total Indirect Costs	755,150.23	2,699,412.94	2,968,133.54
Over/(Under) Recovery	-6,583.48	0.00	-13,956.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	735,223.94	2,699,412.94	2,699,412.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-6,583.48	0.00	-13,956.45
Total Projected Indirect 2025-2026 (Numerator)	741,807.42	2,699,412.94	2,713,369.39
Direct Costs	16,132,904.06	14,168,715.06	14,168,715.06
Rate for 2025-2026 **	4.60*	19.05*	19.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 24030
Form R0418

*** Preliminary ***

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,517.61	262,562.61	262,562.61
2021-2022 Fixed Carry Forward	4,137.30	85,885.67	85,920.16
Total Indirect Costs	61,380.31	176,676.94	176,642.45
2021-2022 Direct Costs	3,110,109.97	2,913,064.97	2,913,064.97
2023-2024 Rate	1.97*	6.06*	6.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,712,951.36	3,369,772.13	3,369,772.13
Indirect costs based on rate ** multiplied by actual direct costs	73,145.14	204,208.19	204,208.19
2023-2024 Actual Indirect Costs	70,677.78	413,857.01	413,857.01
2021-2022 Fixed Carry Forward	4,137.30	85,885.67	85,920.16
Total Indirect Costs	66,540.48	327,971.34	327,936.85
Over/(Under) Recovery	6,604.66	-123,763.15	-123,728.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	70,677.78	413,857.01	413,857.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,604.66	-123,763.15	-123,728.66
Total Projected Indirect 2025-2026 (Numerator)	64,073.12	537,620.16	537,585.67
Direct Costs	3,712,951.36	3,369,772.13	3,369,772.13
Rate for 2025-2026 **	1.73*	15.95*	15.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 24040
Form R0418

*** Preliminary ***

Pellston Public Schools
172 N PARK ST
PELLSTON, MI 49769

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	260,907.78	888,827.41	888,827.41
2021-2022 Fixed Carry Forward	-44,050.60	-64,262.32	-64,389.52
Total Indirect Costs	304,958.38	953,089.73	953,216.93
2021-2022 Direct Costs	6,985,439.68	6,357,520.05	6,357,520.05
2023-2024 Rate	4.37*	14.99*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,996,586.14	7,286,299.37	7,286,299.37
Indirect costs based on rate ** multiplied by actual direct costs	349,450.81	1,092,216.28	1,092,216.28
2023-2024 Actual Indirect Costs	207,347.85	917,634.62	917,634.62
2021-2022 Fixed Carry Forward	-44,050.60	-64,262.32	-64,389.52
Total Indirect Costs	251,398.45	981,896.94	982,024.14
Over/(Under) Recovery	98,052.36	110,319.34	110,192.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	207,347.85	917,634.62	917,634.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	98,052.36	110,319.34	110,192.14
Total Projected Indirect 2025-2026 (Numerator)	109,295.49	807,315.28	807,442.48
Direct Costs	7,996,586.14	7,286,299.37	7,286,299.37
Rate for 2025-2026 **	1.37*	11.08*	11.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 24070
Form R0418

*** Preliminary ***

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	474,815.48	2,736,027.00	2,736,027.00
2021-2022 Fixed Carry Forward	109,758.59	252,401.47	252,401.47
Total Indirect Costs	365,056.89	2,483,625.53	2,483,625.53
2021-2022 Direct Costs	33,896,167.64	31,634,956.12	31,634,956.12
2023-2024 Rate	1.08*	7.85*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	40,173,230.72	37,407,483.07	37,407,483.07
Indirect costs based on rate ** multiplied by actual direct costs	433,870.89	2,936,487.42	2,936,487.42
2023-2024 Actual Indirect Costs	504,238.19	3,269,985.84	3,269,985.84
2021-2022 Fixed Carry Forward	109,758.59	252,401.47	252,401.47
Total Indirect Costs	394,479.60	3,017,584.37	3,017,584.37
Over/(Under) Recovery	39,391.29	-81,096.95	-81,096.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	504,238.19	3,269,985.84	3,269,985.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	39,391.29	-81,096.95	-81,096.95
Total Projected Indirect 2025-2026 (Numerator)	464,846.90	3,351,082.79	3,351,082.79
Direct Costs	40,173,230.72	37,407,483.07	37,407,483.07
Rate for 2025-2026 **	1.16*	8.96*	8.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 24901
Form R0418

*** Preliminary ***

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	123,274.00	123,274.00
2021-2022 Fixed Carry Forward	0.00	-15,517.97	-15,517.97
Total Indirect Costs	0.00	138,791.97	138,791.97
2021-2022 Direct Costs	1,488,385.00	1,365,111.00	1,365,111.00
2023-2024 Rate	0.00*	10.17*	10.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,386,251.00	1,273,758.00	1,273,758.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	129,541.19	129,541.19
2023-2024 Actual Indirect Costs	0.00	112,493.00	112,493.00
2021-2022 Fixed Carry Forward	0.00	-15,517.97	-15,517.97
Total Indirect Costs	0.00	128,010.97	128,010.97
Over/(Under) Recovery	0.00	1,530.22	1,530.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	112,493.00	112,493.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	1,530.22	1,530.22
Total Projected Indirect 2025-2026 (Numerator)	0.00	110,962.78	110,962.78
Direct Costs	1,386,251.00	1,273,758.00	1,273,758.00
Rate for 2025-2026 **	0.00*	8.71*	8.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25000
Form R0418

*** Preliminary ***

Genesee ISD
2413 W Maple Ave
Flint, MI 48507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,245,137.93	12,576,301.57	12,576,301.57
2021-2022 Fixed Carry Forward	-597,774.25	0.00	-1,021,514.99
Total Indirect Costs	8,842,912.18	12,576,301.57	13,597,816.56
2021-2022 Direct Costs	90,101,495.82	85,770,332.18	85,770,332.18
2023-2024 Rate	9.81*	14.66*	15.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	150,716,124.14	146,434,499.88	146,434,499.88
Indirect costs based on rate ** multiplied by actual direct costs	14,785,251.78	21,467,297.68	23,209,868.23
2023-2024 Actual Indirect Costs	9,113,458.18	13,395,082.44	13,395,082.44
2021-2022 Fixed Carry Forward	-597,774.25	0.00	-1,021,514.99
Total Indirect Costs	9,711,232.43	13,395,082.44	14,416,597.43
Over/(Under) Recovery	5,074,019.35	8,072,215.24	8,793,270.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,113,458.18	13,395,082.44	13,395,082.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	5,074,019.35	8,072,215.24	8,793,270.80
Total Projected Indirect 2025-2026 (Numerator)	4,039,438.83	5,322,867.20	4,601,811.64
Direct Costs	150,716,124.14	146,434,499.88	146,434,499.88
Rate for 2025-2026 **	2.68*	3.63*	3.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25010
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,511,174.39	7,817,339.18	7,817,339.18
2021-2022 Fixed Carry Forward	2,656,179.27	0.00	0.00
Total Indirect Costs	-1,145,004.88	7,817,339.18	7,817,339.18
2021-2022 Direct Costs	63,812,078.24	57,505,913.45	57,505,913.45
2023-2024 Rate	0.00*	13.59*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	74,491,947.33	70,028,456.54	70,028,456.54
Indirect costs based on rate ** multiplied by actual direct costs	0.00	9,516,867.24	9,516,867.24
2023-2024 Actual Indirect Costs	994,863.32	5,458,354.11	5,458,354.11
2021-2022 Fixed Carry Forward	2,656,179.27	0.00	0.00
Total Indirect Costs	-1,661,315.95	5,458,354.11	5,458,354.11
Over/(Under) Recovery	0.00	4,058,513.13	4,058,513.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	994,863.32	5,458,354.11	5,458,354.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	4,058,513.13	4,058,513.13
Total Projected Indirect 2025-2026 (Numerator)	994,863.32	1,399,840.98	1,399,840.98
Direct Costs	74,491,947.33	70,028,456.54	70,028,456.54
Rate for 2025-2026 **	1.34*	2.00*	2.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25030
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,398,128.15	12,519,979.62	12,519,979.62
2021-2022 Fixed Carry Forward	-27,103.40	0.00	779,863.56
Total Indirect Costs	2,425,231.55	12,519,979.62	11,740,116.06
2021-2022 Direct Costs	89,655,881.41	82,075,025.62	82,075,025.62
2023-2024 Rate	2.71*	15.25*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	102,229,074.64	91,106,001.11	91,106,001.11
Indirect costs based on rate ** multiplied by actual direct costs	2,770,407.92	13,665,900.17	13,028,158.16
2023-2024 Actual Indirect Costs	3,077,362.65	14,200,436.18	14,200,436.18
2021-2022 Fixed Carry Forward	-27,103.40	0.00	779,863.56
Total Indirect Costs	3,104,466.05	14,200,436.18	13,420,572.62
Over/(Under) Recovery	-334,058.13	0.00	-392,414.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,077,362.65	14,200,436.18	14,200,436.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-334,058.13	0.00	-392,414.46
Total Projected Indirect 2025-2026 (Numerator)	3,411,420.78	14,200,436.18	14,592,850.64
Direct Costs	102,229,074.64	91,106,001.11	91,106,001.11
Rate for 2025-2026 **	3.34*	15.59*	16.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25040
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	453,394.88	2,395,305.40	2,395,305.40
2021-2022 Fixed Carry Forward	38,094.42	-55,628.93	-54,625.97
Total Indirect Costs	415,300.46	2,450,934.33	2,449,931.37
2021-2022 Direct Costs	20,670,986.78	18,729,076.26	18,729,076.26
2023-2024 Rate	2.01*	13.09*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	22,084,986.00	20,121,713.34	20,121,713.34
Indirect costs based on rate ** multiplied by actual direct costs	443,908.22	2,633,932.28	2,631,920.10
2023-2024 Actual Indirect Costs	516,416.88	2,479,689.54	2,479,689.54
2021-2022 Fixed Carry Forward	38,094.42	-55,628.93	-54,625.97
Total Indirect Costs	478,322.46	2,535,318.47	2,534,315.51
Over/(Under) Recovery	-34,414.24	98,613.81	97,604.59

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	516,416.88	2,479,689.54	2,479,689.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-34,414.24	98,613.81	97,604.59
Total Projected Indirect 2025-2026 (Numerator)	550,831.12	2,381,075.73	2,382,084.95
Direct Costs	22,084,986.00	20,121,713.34	20,121,713.34
Rate for 2025-2026 **	2.49*	11.83*	11.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25050
Form R0418

*** Preliminary ***

Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	693,821.85	2,919,957.97	2,919,957.97
2021-2022 Fixed Carry Forward	131,794.93	0.00	229,823.08
Total Indirect Costs	562,026.92	2,919,957.97	2,690,134.89
2021-2022 Direct Costs	22,819,466.20	20,593,330.08	20,593,330.08
2023-2024 Rate	2.46*	14.18*	13.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,681,426.67	22,028,692.01	22,028,692.01
Indirect costs based on rate ** multiplied by actual direct costs	607,163.10	3,123,668.53	2,876,947.18
2023-2024 Actual Indirect Costs	784,206.99	3,436,941.65	3,436,941.65
2021-2022 Fixed Carry Forward	131,794.93	0.00	229,823.08
Total Indirect Costs	652,412.06	3,436,941.65	3,207,118.57
Over/(Under) Recovery	-45,248.96	-313,273.12	-330,171.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	784,206.99	3,436,941.65	3,436,941.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,248.96	-313,273.12	-330,171.39
Total Projected Indirect 2025-2026 (Numerator)	829,455.95	3,750,214.77	3,767,113.04
Direct Costs	24,681,426.67	22,028,692.01	22,028,692.01
Rate for 2025-2026 **	3.36*	17.02*	17.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25060
Form R0418

*** Preliminary ***

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	252,259.61	1,364,593.02	1,364,593.02
2021-2022 Fixed Carry Forward	-5,520.54	106,275.65	105,398.58
Total Indirect Costs	257,780.15	1,258,317.37	1,259,194.44
2021-2022 Direct Costs	15,172,499.19	14,060,165.78	14,060,165.78
2023-2024 Rate	1.70*	8.95*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,633,135.54	15,200,355.26	15,200,355.26
Indirect costs based on rate ** multiplied by actual direct costs	282,763.30	1,360,431.80	1,361,951.83
2023-2024 Actual Indirect Costs	273,312.54	1,706,092.82	1,706,092.82
2021-2022 Fixed Carry Forward	-5,520.54	106,275.65	105,398.58
Total Indirect Costs	278,833.08	1,599,817.17	1,600,694.24
Over/(Under) Recovery	3,930.22	-239,385.37	-238,742.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	273,312.54	1,706,092.82	1,706,092.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,930.22	-239,385.37	-238,742.41
Total Projected Indirect 2025-2026 (Numerator)	269,382.32	1,945,478.19	1,944,835.23
Direct Costs	16,633,135.54	15,200,355.26	15,200,355.26
Rate for 2025-2026 **	1.62*	12.80*	12.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25070
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	203,621.94	902,584.85	902,584.85
2021-2022 Fixed Carry Forward	22,017.53	-25,796.34	-51,776.45
Total Indirect Costs	181,604.41	928,381.19	954,361.30
2021-2022 Direct Costs	7,963,159.38	7,264,196.47	7,264,196.47
2023-2024 Rate	2.28*	12.78*	13.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,399,033.19	8,576,981.38	8,576,981.38
Indirect costs based on rate ** multiplied by actual direct costs	214,297.96	1,096,138.22	1,127,015.35
2023-2024 Actual Indirect Costs	284,215.56	1,106,267.37	1,106,267.37
2021-2022 Fixed Carry Forward	22,017.53	-25,796.34	-51,776.45
Total Indirect Costs	262,198.03	1,132,063.71	1,158,043.82
Over/(Under) Recovery	-47,900.07	-35,925.49	-31,028.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	284,215.56	1,106,267.37	1,106,267.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-47,900.07	-35,925.49	-31,028.47
Total Projected Indirect 2025-2026 (Numerator)	332,115.63	1,142,192.86	1,137,295.84
Direct Costs	9,399,033.19	8,576,981.38	8,576,981.38
Rate for 2025-2026 **	3.53*	13.32*	13.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25080
Form R0418

*** Preliminary ***

Carman-Ainsworth Community Schools
G3475 W COURT ST
Flint, MI 48532

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,158,824.54	4,574,891.59	4,574,891.59
2021-2022 Fixed Carry Forward	258,720.70	879,221.59	883,084.47
Total Indirect Costs	900,103.84	3,695,670.00	3,691,807.12
2021-2022 Direct Costs	52,564,940.13	49,052,242.63	49,052,242.63
2023-2024 Rate	1.71*	7.53*	7.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,403,701.11	52,611,600.35	52,611,600.35
Indirect costs based on rate ** multiplied by actual direct costs	981,603.29	3,961,653.51	3,961,653.51
2023-2024 Actual Indirect Costs	2,000,203.11	6,792,303.87	6,792,303.87
2021-2022 Fixed Carry Forward	258,720.70	879,221.59	883,084.47
Total Indirect Costs	1,741,482.41	5,913,082.28	5,909,219.40
Over/(Under) Recovery	-759,879.12	-1,951,428.77	-1,947,565.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,000,203.11	6,792,303.87	6,792,303.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-759,879.12	-1,951,428.77	-1,947,565.89
Total Projected Indirect 2025-2026 (Numerator)	2,760,082.23	8,743,732.64	8,739,869.76
Direct Costs	57,403,701.11	52,611,600.35	52,611,600.35
Rate for 2025-2026 **	4.81*	16.62*	16.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25100
Form R0418

*** Preliminary ***

Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	617,516.46	3,549,757.77	3,549,757.77
2021-2022 Fixed Carry Forward	41,624.84	-240,271.16	-238,684.44
Total Indirect Costs	575,891.62	3,790,028.93	3,788,442.21
2021-2022 Direct Costs	36,136,340.26	33,726,764.05	33,726,764.05
2023-2024 Rate	1.59*	11.24*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	44,340,396.39	41,173,794.42	41,173,794.42
Indirect costs based on rate ** multiplied by actual direct costs	705,012.30	4,627,934.49	4,623,817.11
2023-2024 Actual Indirect Costs	857,048.48	4,023,650.45	4,023,650.45
2021-2022 Fixed Carry Forward	41,624.84	-240,271.16	-238,684.44
Total Indirect Costs	815,423.64	4,263,921.61	4,262,334.89
Over/(Under) Recovery	-110,411.34	364,012.88	361,482.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	857,048.48	4,023,650.45	4,023,650.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-110,411.34	364,012.88	361,482.22
Total Projected Indirect 2025-2026 (Numerator)	967,459.82	3,659,637.57	3,662,168.23
Direct Costs	44,340,396.39	41,173,794.42	41,173,794.42
Rate for 2025-2026 **	2.18*	8.89*	8.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25110
Form R0418

*** Preliminary ***

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,082,817.57	4,184,001.75	4,184,001.75
2021-2022 Fixed Carry Forward	-71,981.56	-240,764.28	-241,097.29
Total Indirect Costs	1,154,799.13	4,424,766.03	4,425,099.04
2021-2022 Direct Costs	34,670,815.30	31,569,631.12	31,569,631.12
2023-2024 Rate	3.33*	14.02*	14.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,262,479.42	38,419,039.83	38,419,039.83
Indirect costs based on rate ** multiplied by actual direct costs	1,374,040.56	5,386,349.38	5,386,349.38
2023-2024 Actual Indirect Costs	1,598,558.59	4,441,998.18	4,441,998.18
2021-2022 Fixed Carry Forward	-71,981.56	-240,764.28	-241,097.29
Total Indirect Costs	1,670,540.15	4,682,762.46	4,683,095.47
Over/(Under) Recovery	-296,499.59	703,586.92	703,253.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,598,558.59	4,441,998.18	4,441,998.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-296,499.59	703,586.92	703,253.91
Total Projected Indirect 2025-2026 (Numerator)	1,895,058.18	3,738,411.26	3,738,744.27
Direct Costs	41,262,479.42	38,419,039.83	38,419,039.83
Rate for 2025-2026 **	4.59*	9.73*	9.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25120
Form R0418

*** Preliminary ***

Flushing Community Schools
522 N MCKINLEY RD
FLUSHING, MI 48433

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,065,854.86	4,872,557.69	4,872,557.69
2021-2022 Fixed Carry Forward	181,372.36	-6,692.32	-9,626.29
Total Indirect Costs	884,482.50	4,879,250.01	4,882,183.98
2021-2022 Direct Costs	47,569,726.41	43,580,838.83	43,580,838.83
2023-2024 Rate	1.86*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	53,102,199.95	48,528,171.85	48,528,171.85
Indirect costs based on rate ** multiplied by actual direct costs	987,700.92	5,435,155.25	5,435,155.25
2023-2024 Actual Indirect Costs	1,452,439.82	6,026,467.92	6,026,467.92
2021-2022 Fixed Carry Forward	181,372.36	-6,692.32	-9,626.29
Total Indirect Costs	1,271,067.46	6,033,160.24	6,036,094.21
Over/(Under) Recovery	-283,366.54	-598,004.99	-600,938.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,452,439.82	6,026,467.92	6,026,467.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-283,366.54	-598,004.99	-600,938.96
Total Projected Indirect 2025-2026 (Numerator)	1,735,806.36	6,624,472.91	6,627,406.88
Direct Costs	53,102,199.95	48,528,171.85	48,528,171.85
Rate for 2025-2026 **	3.27*	13.65*	13.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25130
Form R0418

*** Preliminary ***

Atherton Community Schools
3354 S GENESEE RD
BURTON, MI 48519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	297,568.41	1,067,477.64	1,067,477.64
2021-2022 Fixed Carry Forward	-1,244.97	-50,582.43	-128,162.42
Total Indirect Costs	298,813.38	1,118,060.07	1,195,640.06
2021-2022 Direct Costs	10,142,215.34	9,372,306.11	9,372,306.11
2023-2024 Rate	2.95*	11.93*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,667,639.41	9,839,217.00	9,839,217.00
Indirect costs based on rate ** multiplied by actual direct costs	314,695.36	1,173,818.59	1,255,484.09
2023-2024 Actual Indirect Costs	316,612.59	1,145,035.00	1,145,035.00
2021-2022 Fixed Carry Forward	-1,244.97	-50,582.43	-128,162.42
Total Indirect Costs	317,857.56	1,195,617.43	1,273,197.42
Over/(Under) Recovery	-3,162.20	-21,798.84	-17,713.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	316,612.59	1,145,035.00	1,145,035.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,162.20	-21,798.84	-17,713.33
Total Projected Indirect 2025-2026 (Numerator)	319,774.79	1,166,833.84	1,162,748.33
Direct Costs	10,667,639.41	9,839,217.00	9,839,217.00
Rate for 2025-2026 **	3.00*	11.86*	11.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25140
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,800,352.48	7,771,815.91	7,771,815.91
2021-2022 Fixed Carry Forward	459,410.41	383,494.78	385,203.94
Total Indirect Costs	1,340,942.07	7,388,321.13	7,386,611.97
2021-2022 Direct Costs	65,640,355.50	59,509,784.07	59,509,784.07
2023-2024 Rate	2.04*	12.42*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	73,880,447.91	66,708,378.11	66,708,378.11
Indirect costs based on rate ** multiplied by actual direct costs	1,507,161.14	8,285,180.56	8,278,509.72
2023-2024 Actual Indirect Costs	2,218,189.24	9,390,259.04	9,390,259.04
2021-2022 Fixed Carry Forward	459,410.41	383,494.78	385,203.94
Total Indirect Costs	1,758,778.83	9,006,764.26	9,005,055.10
Over/(Under) Recovery	-251,617.69	-721,583.70	-726,545.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,218,189.24	9,390,259.04	9,390,259.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-251,617.69	-721,583.70	-726,545.38
Total Projected Indirect 2025-2026 (Numerator)	2,469,806.93	10,111,842.74	10,116,804.42
Direct Costs	73,880,447.91	66,708,378.11	66,708,378.11
Rate for 2025-2026 **	3.34*	15.16*	15.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25150
Form R0418

*** Preliminary ***

Clio Area School District
1 MUSTANG DR
CLIO, MI 48420

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	938,662.75	3,492,827.39	3,492,827.39
2021-2022 Fixed Carry Forward	104,877.15	-225,453.27	-225,665.71
Total Indirect Costs	833,785.60	3,718,280.66	3,718,493.10
2021-2022 Direct Costs	30,774,808.16	28,220,643.52	28,220,643.52
2023-2024 Rate	2.71*	13.18*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	33,758,277.01	29,880,642.87	29,880,642.87
Indirect costs based on rate ** multiplied by actual direct costs	914,849.31	3,938,268.73	3,938,268.73
2023-2024 Actual Indirect Costs	1,116,626.91	4,994,261.05	4,994,261.05
2021-2022 Fixed Carry Forward	104,877.15	-225,453.27	-225,665.71
Total Indirect Costs	1,011,749.76	5,219,714.32	5,219,926.76
Over/(Under) Recovery	-96,900.45	-1,281,445.59	-1,281,658.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,116,626.91	4,994,261.05	4,994,261.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-96,900.45	-1,281,445.59	-1,281,658.03
Total Projected Indirect 2025-2026 (Numerator)	1,213,527.36	6,275,706.64	6,275,919.08
Direct Costs	33,758,277.01	29,880,642.87	29,880,642.87
Rate for 2025-2026 **	3.59*	21.00*	21.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25180
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	997,258.01	4,838,693.72	4,838,693.72
2021-2022 Fixed Carry Forward	95,473.62	-630,814.01	-628,528.51
Total Indirect Costs	901,784.39	5,469,507.73	5,467,222.23
2021-2022 Direct Costs	40,699,230.12	36,657,168.41	36,657,168.41
2023-2024 Rate	2.22*	14.92*	14.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,006,907.48	42,106,212.76	42,106,212.76
Indirect costs based on rate ** multiplied by actual direct costs	1,021,353.35	6,282,246.94	6,278,036.32
2023-2024 Actual Indirect Costs	1,306,458.29	5,207,153.01	5,207,153.01
2021-2022 Fixed Carry Forward	95,473.62	-630,814.01	-628,528.51
Total Indirect Costs	1,210,984.67	5,837,967.02	5,835,681.52
Over/(Under) Recovery	-189,631.32	444,279.92	442,354.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,306,458.29	5,207,153.01	5,207,153.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-189,631.32	444,279.92	442,354.80
Total Projected Indirect 2025-2026 (Numerator)	1,496,089.61	4,762,873.09	4,764,798.21
Direct Costs	46,006,907.48	42,106,212.76	42,106,212.76
Rate for 2025-2026 **	3.25*	11.31*	11.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25200
Form R0418

*** Preliminary ***

Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	809,552.88	3,021,416.16	3,021,416.16
2021-2022 Fixed Carry Forward	-2,840.79	-258,752.46	-259,798.53
Total Indirect Costs	812,393.67	3,280,168.62	3,281,214.69
2021-2022 Direct Costs	24,385,043.91	22,173,180.63	22,173,180.63
2023-2024 Rate	3.33*	14.79*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,434,391.35	24,868,817.60	24,868,817.60
Indirect costs based on rate ** multiplied by actual direct costs	913,565.23	3,678,098.12	3,680,585.00
2023-2024 Actual Indirect Costs	832,608.02	3,398,181.77	3,398,181.77
2021-2022 Fixed Carry Forward	-2,840.79	-258,752.46	-259,798.53
Total Indirect Costs	835,448.81	3,656,934.23	3,657,980.30
Over/(Under) Recovery	78,116.42	21,163.89	22,604.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	832,608.02	3,398,181.77	3,398,181.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	78,116.42	21,163.89	22,604.70
Total Projected Indirect 2025-2026 (Numerator)	754,491.60	3,377,017.88	3,375,577.07
Direct Costs	27,434,391.35	24,868,817.60	24,868,817.60
Rate for 2025-2026 **	2.75*	13.58*	13.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25210
Form R0418

*** Preliminary ***

Westwood Heights Schools
3425 W PIERSON RD
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	574,031.17	3,254,085.54	3,254,085.54
2021-2022 Fixed Carry Forward	170,281.73	0.00	-199,405.47
Total Indirect Costs	403,749.44	3,254,085.54	3,453,491.01
2021-2022 Direct Costs	23,325,230.54	20,645,176.17	20,645,176.17
2023-2024 Rate	1.73*	15.76*	16.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,104,461.87	21,212,745.52	21,212,745.52
Indirect costs based on rate ** multiplied by actual direct costs	399,707.19	3,181,911.83	3,548,892.33
2023-2024 Actual Indirect Costs	680,977.55	2,572,693.90	2,572,693.90
2021-2022 Fixed Carry Forward	170,281.73	0.00	-199,405.47
Total Indirect Costs	510,695.82	2,572,693.90	2,772,099.37
Over/(Under) Recovery	-110,988.63	0.00	776,792.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	680,977.55	2,572,693.90	2,572,693.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-110,988.63	0.00	776,792.96
Total Projected Indirect 2025-2026 (Numerator)	791,966.18	2,572,693.90	1,795,900.94
Direct Costs	23,104,461.87	21,212,745.52	21,212,745.52
Rate for 2025-2026 **	3.43*	12.13*	8.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25230
Form R0418

*** Preliminary ***

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

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	284,966.69	1,110,544.15	1,110,544.15
2021-2022 Fixed Carry Forward	-6,267.67	-7,467.68	-7,731.58
Total Indirect Costs	291,234.36	1,118,011.83	1,118,275.73
2021-2022 Direct Costs	8,988,666.38	8,163,088.92	8,163,088.92
2023-2024 Rate	3.24*	13.70*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,165,601.30	9,186,160.08	9,186,160.08
Indirect costs based on rate ** multiplied by actual direct costs	329,365.48	1,258,503.93	1,258,503.93
2023-2024 Actual Indirect Costs	372,992.80	1,352,434.02	1,352,434.02
2021-2022 Fixed Carry Forward	-6,267.67	-7,467.68	-7,731.58
Total Indirect Costs	379,260.47	1,359,901.70	1,360,165.60
Over/(Under) Recovery	-49,894.99	-101,397.77	-101,661.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	372,992.80	1,352,434.02	1,352,434.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,894.99	-101,397.77	-101,661.67
Total Projected Indirect 2025-2026 (Numerator)	422,887.79	1,453,831.79	1,454,095.69
Direct Costs	10,165,601.30	9,186,160.08	9,186,160.08
Rate for 2025-2026 **	4.16*	15.83*	15.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25240
Form R0418

*** Preliminary ***

Beecher Community School District
1020 W COLDWATER RD
FLINT, MI 48505

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	437,800.52	1,767,758.26	1,767,758.26
2021-2022 Fixed Carry Forward	61,885.12	0.00	-131,718.37
Total Indirect Costs	375,915.40	1,767,758.26	1,899,476.63
2021-2022 Direct Costs	10,972,207.33	9,642,249.59	9,642,249.59
2023-2024 Rate	3.43*	18.33*	19.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,321,913.49	14,904,671.86	14,904,671.86
Indirect costs based on rate ** multiplied by actual direct costs	559,841.63	2,235,700.78	2,936,220.36
2023-2024 Actual Indirect Costs	286,613.00	1,703,854.63	1,703,854.63
2021-2022 Fixed Carry Forward	61,885.12	0.00	-131,718.37
Total Indirect Costs	224,727.88	1,703,854.63	1,835,573.00
Over/(Under) Recovery	335,113.75	0.00	1,100,647.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	286,613.00	1,703,854.63	1,703,854.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	335,113.75	0.00	1,100,647.36
Total Projected Indirect 2025-2026 (Numerator)	-48,500.75	1,703,854.63	603,207.27
Direct Costs	16,321,913.49	14,904,671.86	14,904,671.86
Rate for 2025-2026 **	0.00*	11.43*	4.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25250
Form R0418

*** Preliminary ***

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,291,769.33	3,363,968.31	3,363,968.31
2021-2022 Fixed Carry Forward	-348,679.11	-684,159.14	-684,159.14
Total Indirect Costs	1,640,448.44	4,048,127.45	4,048,127.45
2021-2022 Direct Costs	29,154,741.95	27,082,542.97	27,082,542.97
2023-2024 Rate	5.63*	14.95*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,910,449.73	30,461,740.25	30,461,740.25
Indirect costs based on rate ** multiplied by actual direct costs	1,852,858.32	4,554,030.17	4,554,030.17
2023-2024 Actual Indirect Costs	1,332,542.70	3,781,252.18	3,781,252.18
2021-2022 Fixed Carry Forward	-348,679.11	-684,159.14	-684,159.14
Total Indirect Costs	1,681,221.81	4,465,411.32	4,465,411.32
Over/(Under) Recovery	171,636.51	88,618.85	88,618.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,332,542.70	3,781,252.18	3,781,252.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	171,636.51	88,618.85	88,618.85
Total Projected Indirect 2025-2026 (Numerator)	1,160,906.19	3,692,633.33	3,692,633.33
Direct Costs	32,910,449.73	30,461,740.25	30,461,740.25
Rate for 2025-2026 **	3.53*	12.12*	12.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25260
Form R0418

*** Preliminary ***

Montrose Community Schools
P.O. Box 3129
Montrose, MI 48457

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	515,138.93	2,072,047.99	2,072,047.99
2021-2022 Fixed Carry Forward	33,424.98	181,030.75	113,098.89
Total Indirect Costs	481,713.95	1,891,017.24	1,958,949.10
2021-2022 Direct Costs	17,434,842.41	15,877,933.35	15,877,933.35
2023-2024 Rate	2.76*	11.91*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,783,138.46	17,994,818.31	17,994,818.31
Indirect costs based on rate ** multiplied by actual direct costs	546,014.62	2,143,182.86	2,220,560.58
2023-2024 Actual Indirect Costs	465,972.38	2,254,292.53	2,254,292.53
2021-2022 Fixed Carry Forward	33,424.98	181,030.75	113,098.89
Total Indirect Costs	432,547.40	2,073,261.78	2,141,193.64
Over/(Under) Recovery	113,467.22	69,921.08	79,366.94

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	465,972.38	2,254,292.53	2,254,292.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	113,467.22	69,921.08	79,366.94
Total Projected Indirect 2025-2026 (Numerator)	352,505.16	2,184,371.45	2,174,925.59
Direct Costs	19,783,138.46	17,994,818.31	17,994,818.31
Rate for 2025-2026 **	1.78*	12.14*	12.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25280
Form R0418

*** Preliminary ***

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	313,707.92	1,422,907.56	1,422,907.56
2021-2022 Fixed Carry Forward	50,973.40	0.00	265,154.20
Total Indirect Costs	262,734.52	1,422,907.56	1,157,753.36
2021-2022 Direct Costs	13,472,231.43	12,363,031.79	12,363,031.79
2023-2024 Rate	1.95*	11.51*	9.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,272,544.69	12,979,410.22	12,979,410.22
Indirect costs based on rate ** multiplied by actual direct costs	278,314.62	1,493,930.12	1,214,872.80
2023-2024 Actual Indirect Costs	395,689.42	1,688,823.89	1,688,823.89
2021-2022 Fixed Carry Forward	50,973.40	0.00	265,154.20
Total Indirect Costs	344,716.02	1,688,823.89	1,423,669.69
Over/(Under) Recovery	-66,401.40	-194,893.77	-208,796.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	395,689.42	1,688,823.89	1,688,823.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-66,401.40	-194,893.77	-208,796.89
Total Projected Indirect 2025-2026 (Numerator)	462,090.82	1,883,717.66	1,897,620.78
Direct Costs	14,272,544.69	12,979,410.22	12,979,410.22
Rate for 2025-2026 **	3.24*	14.51*	14.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25902
Form R0418

*** Preliminary ***

Woodland Park Academy
2083 E GRAND BLANC RD
GRAND BLANC, MI 48439

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	138,282.92	481,518.79	481,518.79
2021-2022 Fixed Carry Forward	30,127.08	-28,091.77	-28,121.99
Total Indirect Costs	108,155.84	509,610.56	509,640.78
2021-2022 Direct Costs	3,597,437.76	3,254,201.89	3,254,201.89
2023-2024 Rate	3.01*	15.66*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,681,357.81	3,351,080.10	3,351,080.10
Indirect costs based on rate ** multiplied by actual direct costs	110,808.87	502,662.02	524,779.14
2023-2024 Actual Indirect Costs	210,478.03	540,755.74	540,755.74
2021-2022 Fixed Carry Forward	30,127.08	-28,091.77	-28,121.99
Total Indirect Costs	180,350.95	568,847.51	568,877.73
Over/(Under) Recovery	-69,542.08	0.00	-44,098.59

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	210,478.03	540,755.74	540,755.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,542.08	0.00	-44,098.59
Total Projected Indirect 2025-2026 (Numerator)	280,020.11	540,755.74	584,854.33
Direct Costs	3,681,357.81	3,351,080.10	3,351,080.10
Rate for 2025-2026 **	7.61*	16.14*	17.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25903
Form R0418

*** Preliminary ***

Grand Blanc Academy
5135 E HILL RD
GRAND BLANC, MI 48439

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	102,559.00	407,588.00	407,588.00
2021-2022 Fixed Carry Forward	34,246.88	90,579.78	90,476.97
Total Indirect Costs	68,312.12	317,008.22	317,111.03
2021-2022 Direct Costs	4,378,534.00	4,073,505.00	4,073,505.00
2023-2024 Rate	1.56*	7.78*	7.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,185,194.00	3,879,682.00	3,879,682.00
Indirect costs based on rate ** multiplied by actual direct costs	65,289.03	301,839.26	301,839.26
2023-2024 Actual Indirect Costs	132,352.00	437,864.00	437,864.00
2021-2022 Fixed Carry Forward	34,246.88	90,579.78	90,476.97
Total Indirect Costs	98,105.12	347,284.22	347,387.03
Over/(Under) Recovery	-32,816.09	-45,444.96	-45,547.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	132,352.00	437,864.00	437,864.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-32,816.09	-45,444.96	-45,547.77
Total Projected Indirect 2025-2026 (Numerator)	165,168.09	483,308.96	483,411.77
Direct Costs	4,185,194.00	3,879,682.00	3,879,682.00
Rate for 2025-2026 **	3.95*	12.46*	12.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25904
Form R0418

*** Preliminary ***

Northridge Academy
4100 W COLDWATER RD
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	121,130.99	378,266.45	378,266.45
2021-2022 Fixed Carry Forward	-6,445.79	0.00	48,282.19
Total Indirect Costs	127,576.78	378,266.45	329,984.26
2021-2022 Direct Costs	2,528,049.53	2,270,914.07	2,270,914.07
2023-2024 Rate	5.05*	16.66*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,296,910.99	2,941,002.56	2,941,002.56
Indirect costs based on rate ** multiplied by actual direct costs	166,494.00	441,150.38	427,327.67
2023-2024 Actual Indirect Costs	150,769.70	506,678.13	506,678.13
2021-2022 Fixed Carry Forward	-6,445.79	0.00	48,282.19
Total Indirect Costs	157,215.49	506,678.13	458,395.94
Over/(Under) Recovery	9,278.51	0.00	-31,068.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	150,769.70	506,678.13	506,678.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,278.51	0.00	-31,068.27
Total Projected Indirect 2025-2026 (Numerator)	141,491.19	506,678.13	537,746.40
Direct Costs	3,296,910.99	2,941,002.56	2,941,002.56
Rate for 2025-2026 **	4.29*	17.23*	18.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25905
Form R0418

*** Preliminary ***

International Academy of Flint
2820 S SAGINAW ST
FLINT, MI 48503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	739,223.04	1,529,551.68	1,529,551.68
2021-2022 Fixed Carry Forward	-230,420.44	0.00	-280,204.60
Total Indirect Costs	969,643.48	1,529,551.68	1,809,756.28
2021-2022 Direct Costs	8,869,928.71	8,079,600.07	8,079,600.07
2023-2024 Rate	10.93*	18.93*	22.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,764,505.37	10,881,785.50	10,881,785.50
Indirect costs based on rate ** multiplied by actual direct costs	1,285,860.44	1,632,267.83	2,437,519.95
2023-2024 Actual Indirect Costs	634,060.02	1,516,779.89	1,516,779.89
2021-2022 Fixed Carry Forward	-230,420.44	0.00	-280,204.60
Total Indirect Costs	864,480.46	1,516,779.89	1,796,984.49
Over/(Under) Recovery	421,379.98	0.00	640,535.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	634,060.02	1,516,779.89	1,516,779.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	421,379.98	0.00	640,535.46
Total Projected Indirect 2025-2026 (Numerator)	212,680.04	1,516,779.89	876,244.43
Direct Costs	11,764,505.37	10,881,785.50	10,881,785.50
Rate for 2025-2026 **	1.81*	13.94*	8.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25907
Form R0418

*** Preliminary ***

Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,585.00	1,731,516.00	1,731,516.00
2021-2022 Fixed Carry Forward	-180,739.78	0.00	15,320.18
Total Indirect Costs	598,324.78	1,731,516.00	1,716,195.82
2021-2022 Direct Costs	8,938,707.00	7,624,776.00	7,624,776.00
2023-2024 Rate	6.69*	22.71*	22.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,673,864.00	8,308,224.00	8,308,224.00
Indirect costs based on rate ** multiplied by actual direct costs	647,181.50	1,246,233.60	1,870,181.22
2023-2024 Actual Indirect Costs	827,314.00	2,192,954.00	2,192,954.00
2021-2022 Fixed Carry Forward	-180,739.78	0.00	15,320.18
Total Indirect Costs	1,008,053.78	2,192,954.00	2,177,633.82
Over/(Under) Recovery	-360,872.28	0.00	-307,452.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	827,314.00	2,192,954.00	2,192,954.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-360,872.28	0.00	-307,452.60
Total Projected Indirect 2025-2026 (Numerator)	1,188,186.28	2,192,954.00	2,500,406.60
Direct Costs	9,673,864.00	8,308,224.00	8,308,224.00
Rate for 2025-2026 **	12.28*	26.39*	30.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25909
Form R0418

*** Preliminary ***

Burton Glen Charter Academy
4171 E ATHERTON RD
BURTON, MI 48519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,905.00	1,634,386.00	1,634,386.00
2021-2022 Fixed Carry Forward	-4,144.50	0.00	93,716.70
Total Indirect Costs	263,049.50	1,634,386.00	1,540,669.30
2021-2022 Direct Costs	8,335,218.00	6,959,737.00	6,959,737.00
2023-2024 Rate	3.16*	23.48*	22.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,275,204.00	7,824,079.00	7,824,079.00
Indirect costs based on rate ** multiplied by actual direct costs	293,096.45	1,173,611.85	1,732,251.09
2023-2024 Actual Indirect Costs	316,784.00	1,767,909.00	1,767,909.00
2021-2022 Fixed Carry Forward	-4,144.50	0.00	93,716.70
Total Indirect Costs	320,928.50	1,767,909.00	1,674,192.30
Over/(Under) Recovery	-27,832.05	0.00	58,058.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	316,784.00	1,767,909.00	1,767,909.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,832.05	0.00	58,058.79
Total Projected Indirect 2025-2026 (Numerator)	344,616.05	1,767,909.00	1,709,850.21
Direct Costs	9,275,204.00	7,824,079.00	7,824,079.00
Rate for 2025-2026 **	3.72*	22.60*	21.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25910
Form R0418

*** Preliminary ***

Richfield Public School Academy
3807 N CENTER RD
FLINT, MI 48506

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	301,918.00	884,815.00	884,815.00
2021-2022 Fixed Carry Forward	-61,150.33	33,149.95	32,698.88
Total Indirect Costs	363,068.33	851,665.05	852,116.12
2021-2022 Direct Costs	7,295,003.00	6,712,106.00	6,712,106.00
2023-2024 Rate	4.98*	12.69*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,486,457.00	7,657,816.00	7,657,816.00
Indirect costs based on rate ** multiplied by actual direct costs	422,625.56	971,776.85	972,542.63
2023-2024 Actual Indirect Costs	155,468.00	984,109.00	984,109.00
2021-2022 Fixed Carry Forward	-61,150.33	33,149.95	32,698.88
Total Indirect Costs	216,618.33	950,959.05	951,410.12
Over/(Under) Recovery	206,007.23	20,817.80	21,132.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	155,468.00	984,109.00	984,109.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	206,007.23	20,817.80	21,132.51
Total Projected Indirect 2025-2026 (Numerator)	-50,539.23	963,291.20	962,976.49
Direct Costs	8,486,457.00	7,657,816.00	7,657,816.00
Rate for 2025-2026 **	0.00*	12.58*	12.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25911
Form R0418

*** Preliminary ***

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	85.15	653,377.33	653,377.33
2021-2022 Fixed Carry Forward	0.00	-69,232.83	-69,622.44
Total Indirect Costs	85.15	722,610.16	722,999.77
2021-2022 Direct Costs	8,551,103.90	7,897,811.72	7,897,811.72
2023-2024 Rate	0.00*	9.15*	9.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,079,211.46	10,520,068.61	10,520,068.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	962,586.28	962,586.28
2023-2024 Actual Indirect Costs	980.50	560,123.35	560,123.35
2021-2022 Fixed Carry Forward	0.00	-69,232.83	-69,622.44
Total Indirect Costs	980.50	629,356.18	629,745.79
Over/(Under) Recovery	0.00	333,230.10	332,840.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	980.50	560,123.35	560,123.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	333,230.10	332,840.49
Total Projected Indirect 2025-2026 (Numerator)	980.50	226,893.25	227,282.86
Direct Costs	11,079,211.46	10,520,068.61	10,520,068.61
Rate for 2025-2026 **	0.01*	2.16*	2.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25912
Form R0418

*** Preliminary ***

The New Standard Academy
2040 W CARPENTER RD
Flint, MI 48505

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	115,136.21	1,047,919.55	1,047,919.55
2021-2022 Fixed Carry Forward	-65,123.23	0.00	700,174.79
Total Indirect Costs	180,259.44	1,047,919.55	347,744.76
2021-2022 Direct Costs	8,599,863.76	7,667,080.42	7,667,080.42
2023-2024 Rate	2.10*	13.67*	4.54**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,949,081.18	8,936,507.75	8,936,507.75
Indirect costs based on rate ** multiplied by actual direct costs	208,930.70	1,221,620.61	405,717.45
2023-2024 Actual Indirect Costs	99,813.35	1,112,386.78	1,112,386.78
2021-2022 Fixed Carry Forward	-65,123.23	0.00	700,174.79
Total Indirect Costs	164,936.58	1,112,386.78	412,211.99
Over/(Under) Recovery	43,994.12	109,233.83	-6,494.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	99,813.35	1,112,386.78	1,112,386.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	43,994.12	109,233.83	-6,494.54
Total Projected Indirect 2025-2026 (Numerator)	55,819.23	1,003,152.95	1,118,881.32
Direct Costs	9,949,081.18	8,936,507.75	8,936,507.75
Rate for 2025-2026 **	0.56*	11.23*	12.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25914
Form R0418

*** Preliminary ***

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	46,078.96	319,653.79	319,653.79
2021-2022 Fixed Carry Forward	177,678.99	0.00	0.00
Total Indirect Costs	-131,600.03	319,653.79	319,653.79
2021-2022 Direct Costs	2,555,139.76	2,281,564.93	2,281,564.93
2023-2024 Rate	0.00*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,246,848.60	2,933,644.08	2,933,644.08
Indirect costs based on rate ** multiplied by actual direct costs	0.00	411,003.54	411,003.54
2023-2024 Actual Indirect Costs	62,799.40	376,003.92	376,003.92
2021-2022 Fixed Carry Forward	177,678.99	0.00	0.00
Total Indirect Costs	-114,879.59	376,003.92	376,003.92
Over/(Under) Recovery	0.00	34,999.62	34,999.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	62,799.40	376,003.92	376,003.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	34,999.62	34,999.62
Total Projected Indirect 2025-2026 (Numerator)	62,799.40	341,004.30	341,004.30
Direct Costs	3,246,848.60	2,933,644.08	2,933,644.08
Rate for 2025-2026 **	1.93*	11.62*	11.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25915
Form R0418

*** Preliminary ***

WAY Academy - Flint
817 E Kearsley St
Flint , MI 48503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	116,526.63	255,332.34	255,332.34
2021-2022 Fixed Carry Forward	-16,372.46	0.00	3,957.49
Total Indirect Costs	132,899.09	255,332.34	251,374.85
2021-2022 Direct Costs	1,280,481.72	1,141,676.01	1,141,676.01
2023-2024 Rate	10.38*	22.36*	22.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,243,355.23	1,089,556.44	1,089,556.44
Indirect costs based on rate ** multiplied by actual direct costs	129,060.27	163,433.47	239,920.33
2023-2024 Actual Indirect Costs	120,459.49	274,258.28	274,258.28
2021-2022 Fixed Carry Forward	-16,372.46	0.00	3,957.49
Total Indirect Costs	136,831.95	274,258.28	270,300.79
Over/(Under) Recovery	-7,771.68	0.00	-30,380.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	120,459.49	274,258.28	274,258.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,771.68	0.00	-30,380.46
Total Projected Indirect 2025-2026 (Numerator)	128,231.17	274,258.28	304,638.74
Direct Costs	1,243,355.23	1,089,556.44	1,089,556.44
Rate for 2025-2026 **	10.31*	25.17*	27.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25916
Form R0418

*** Preliminary ***

Eagle's Nest Academy
5005 CLOVERLAWN DR
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	61,517.33	485,064.43	485,064.43
2021-2022 Fixed Carry Forward	12,304.57	0.00	0.00
Total Indirect Costs	49,212.76	485,064.43	485,064.43
2021-2022 Direct Costs	2,194,018.78	1,770,471.68	1,770,471.68
2023-2024 Rate	2.24*	27.40*	27.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,374,323.27	1,827,299.63	1,827,299.63
Indirect costs based on rate ** multiplied by actual direct costs	53,184.84	274,094.94	456,824.91
2023-2024 Actual Indirect Costs	581,483.09	1,128,506.73	1,128,506.73
2021-2022 Fixed Carry Forward	12,304.57	0.00	0.00
Total Indirect Costs	569,178.52	1,128,506.73	1,128,506.73
Over/(Under) Recovery	-515,993.68	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	581,483.09	1,128,506.73	1,128,506.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-515,993.68	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,097,476.77	1,128,506.73	1,128,506.73
Direct Costs	2,374,323.27	1,827,299.63	1,827,299.63
Rate for 2025-2026 **	46.22*	61.76*	61.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25918
Form R0418

*** Preliminary ***

Flex High School of Michigan
4945 CLIO RD
FLINT, MI 48504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	135,694.86	567,734.11	567,734.11
2021-2022 Fixed Carry Forward	101,884.00	0.00	0.00
Total Indirect Costs	33,810.86	567,734.11	567,734.11
2021-2022 Direct Costs	2,654,512.38	2,222,473.13	2,222,473.13
2023-2024 Rate	1.27*	25.55*	25.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,415,692.79	2,895,304.58	2,895,304.58
Indirect costs based on rate ** multiplied by actual direct costs	43,379.30	434,295.69	723,826.15
2023-2024 Actual Indirect Costs	212,187.15	732,575.36	732,575.36
2021-2022 Fixed Carry Forward	101,884.00	0.00	0.00
Total Indirect Costs	110,303.15	732,575.36	732,575.36
Over/(Under) Recovery	-66,923.85	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	212,187.15	732,575.36	732,575.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-66,923.85	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	279,111.00	732,575.36	732,575.36
Direct Costs	3,415,692.79	2,895,304.58	2,895,304.58
Rate for 2025-2026 **	8.17*	25.30*	25.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 25919
Form R0418

*** Preliminary ***

Flint Cultural Center Academy
1200 ROBERT T LONGWAY BLVD
FLINT, MI 48503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	279,811.24	868,349.71	868,349.71
2021-2022 Fixed Carry Forward	38,457.61	-177,475.36	-177,475.36
Total Indirect Costs	241,353.63	1,045,825.07	1,045,825.07
2021-2022 Direct Costs	5,340,081.43	4,751,542.96	4,751,542.96
2023-2024 Rate	4.52*	22.01*	22.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,035,516.86	7,141,434.84	7,141,434.84
Indirect costs based on rate ** multiplied by actual direct costs	363,205.36	1,071,215.23	1,571,829.81
2023-2024 Actual Indirect Costs	403,477.64	1,297,559.66	1,297,559.66
2021-2022 Fixed Carry Forward	38,457.61	-177,475.36	-177,475.36
Total Indirect Costs	365,020.03	1,475,035.02	1,475,035.02
Over/(Under) Recovery	-1,814.67	0.00	96,794.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	403,477.64	1,297,559.66	1,297,559.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,814.67	0.00	96,794.79
Total Projected Indirect 2025-2026 (Numerator)	405,292.31	1,297,559.66	1,200,764.87
Direct Costs	8,035,516.86	7,141,434.84	7,141,434.84
Rate for 2025-2026 **	5.04*	18.17*	16.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 26010
Form R0418

*** Preliminary ***

Beaverton Schools
P.O. Box 529
Beaverton, MI 48612

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	598,810.49	1,491,384.56	1,491,384.56
2021-2022 Fixed Carry Forward	-29,482.63	-100,585.02	-100,384.45
Total Indirect Costs	628,293.12	1,591,969.58	1,591,769.01
2021-2022 Direct Costs	11,588,341.46	10,695,767.39	10,695,767.39
2023-2024 Rate	5.42*	14.88*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,337,093.69	13,232,988.15	13,232,988.15
Indirect costs based on rate ** multiplied by actual direct costs	777,070.48	1,969,068.64	1,969,068.64
2023-2024 Actual Indirect Costs	740,166.32	1,844,271.86	1,844,271.86
2021-2022 Fixed Carry Forward	-29,482.63	-100,585.02	-100,384.45
Total Indirect Costs	769,648.95	1,944,856.88	1,944,656.31
Over/(Under) Recovery	7,421.53	24,211.76	24,412.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	740,166.32	1,844,271.86	1,844,271.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,421.53	24,211.76	24,412.33
Total Projected Indirect 2025-2026 (Numerator)	732,744.79	1,820,060.10	1,819,859.53
Direct Costs	14,337,093.69	13,232,988.15	13,232,988.15
Rate for 2025-2026 **	5.11*	13.75*	13.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 26040
Form R0418

*** Preliminary ***

Gladwin Community Schools
401 N BOWERY AVE
GLADWIN, MI 48624

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	788,986.89	2,485,789.77	2,485,789.77
2021-2022 Fixed Carry Forward	-20,335.69	-567,716.09	-567,487.75
Total Indirect Costs	809,322.58	3,053,505.86	3,053,277.52
2021-2022 Direct Costs	18,838,784.09	17,141,981.21	17,141,981.21
2023-2024 Rate	4.30*	17.81*	17.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,626,183.83	19,895,144.03	19,895,144.03
Indirect costs based on rate ** multiplied by actual direct costs	929,925.90	2,984,271.60	3,543,325.15
2023-2024 Actual Indirect Costs	983,799.35	2,714,839.15	2,714,839.15
2021-2022 Fixed Carry Forward	-20,335.69	-567,716.09	-567,487.75
Total Indirect Costs	1,004,135.04	3,282,555.24	3,282,326.90
Over/(Under) Recovery	-74,209.14	0.00	260,998.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	983,799.35	2,714,839.15	2,714,839.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-74,209.14	0.00	260,998.25
Total Projected Indirect 2025-2026 (Numerator)	1,058,008.49	2,714,839.15	2,453,840.90
Direct Costs	21,626,183.83	19,895,144.03	19,895,144.03
Rate for 2025-2026 **	4.89*	13.65*	12.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 27000
Form R0418

*** Preliminary ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	757,294.37	1,515,840.93	1,515,840.93
2021-2022 Fixed Carry Forward	53,017.42	0.00	-168,523.54
Total Indirect Costs	704,276.95	1,515,840.93	1,684,364.47
2021-2022 Direct Costs	9,396,980.34	8,638,433.78	8,638,433.78
2023-2024 Rate	7.49*	17.55*	19.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,069,533.51	11,688,830.64	11,688,830.64
Indirect costs based on rate ** multiplied by actual direct costs	904,008.06	1,753,324.60	2,279,321.97
2023-2024 Actual Indirect Costs	926,192.09	1,306,894.96	1,306,894.96
2021-2022 Fixed Carry Forward	53,017.42	0.00	-168,523.54
Total Indirect Costs	873,174.67	1,306,894.96	1,475,418.50
Over/(Under) Recovery	30,833.39	0.00	803,903.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	926,192.09	1,306,894.96	1,306,894.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	30,833.39	0.00	803,903.47
Total Projected Indirect 2025-2026 (Numerator)	895,358.70	1,306,894.96	502,991.49
Direct Costs	12,069,533.51	11,688,830.64	11,688,830.64
Rate for 2025-2026 **	7.42*	11.18*	4.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 27010
Form R0418

*** Preliminary ***

Bessemer Area School District
100 W LEAD ST
BESSEMER, MI 49911

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,820.40	551,663.07	551,663.07
2021-2022 Fixed Carry Forward	12,922.85	-25,342.92	-38,821.11
Total Indirect Costs	52,897.55	577,005.99	590,484.18
2021-2022 Direct Costs	4,534,459.22	4,048,616.55	4,048,616.55
2023-2024 Rate	1.17*	14.25*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,585,817.26	5,080,675.67	5,080,675.67
Indirect costs based on rate ** multiplied by actual direct costs	65,354.06	723,996.28	740,762.51
2023-2024 Actual Indirect Costs	152,472.00	657,613.59	657,613.59
2021-2022 Fixed Carry Forward	12,922.85	-25,342.92	-38,821.11
Total Indirect Costs	139,549.15	682,956.51	696,434.70
Over/(Under) Recovery	-74,195.09	41,039.77	44,327.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	152,472.00	657,613.59	657,613.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-74,195.09	41,039.77	44,327.81
Total Projected Indirect 2025-2026 (Numerator)	226,667.09	616,573.82	613,285.78
Direct Costs	5,585,817.26	5,080,675.67	5,080,675.67
Rate for 2025-2026 **	4.06*	12.14*	12.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 27020
Form R0418

*** Preliminary ***

Ironwood Area Schools of Gogebic County
650 E AYER ST
IRONWOOD, MI 49938

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	300,020.81	1,184,076.11	1,184,076.11
2021-2022 Fixed Carry Forward	-67,406.98	-135,750.84	-135,750.84
Total Indirect Costs	367,427.79	1,319,826.95	1,319,826.95
2021-2022 Direct Costs	9,103,678.30	8,219,623.00	8,219,623.00
2023-2024 Rate	4.04*	16.06*	16.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,321,835.44	9,238,469.15	9,238,469.15
Indirect costs based on rate ** multiplied by actual direct costs	417,002.15	1,385,770.37	1,483,698.15
2023-2024 Actual Indirect Costs	325,940.47	1,409,306.76	1,409,306.76
2021-2022 Fixed Carry Forward	-67,406.98	-135,750.84	-135,750.84
Total Indirect Costs	393,347.45	1,545,057.60	1,545,057.60
Over/(Under) Recovery	23,654.70	0.00	-61,359.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	325,940.47	1,409,306.76	1,409,306.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	23,654.70	0.00	-61,359.45
Total Projected Indirect 2025-2026 (Numerator)	302,285.77	1,409,306.76	1,470,666.21
Direct Costs	10,321,835.44	9,238,469.15	9,238,469.15
Rate for 2025-2026 **	2.93*	15.25*	15.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 27070
Form R0418

*** Preliminary ***

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	187,595.68	561,892.64	561,892.64
2021-2022 Fixed Carry Forward	4,675.67	0.00	-44,179.98
Total Indirect Costs	182,920.01	561,892.64	606,072.62
2021-2022 Direct Costs	3,462,180.29	3,087,883.33	3,087,883.33
2023-2024 Rate	5.28*	18.20*	19.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,816,350.88	3,388,078.82	3,388,078.82
Indirect costs based on rate ** multiplied by actual direct costs	201,503.33	508,211.82	665,079.87
2023-2024 Actual Indirect Costs	134,641.18	562,913.24	562,913.24
2021-2022 Fixed Carry Forward	4,675.67	0.00	-44,179.98
Total Indirect Costs	129,965.51	562,913.24	607,093.22
Over/(Under) Recovery	71,537.82	0.00	57,986.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,641.18	562,913.24	562,913.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	71,537.82	0.00	57,986.65
Total Projected Indirect 2025-2026 (Numerator)	63,103.36	562,913.24	504,926.59
Direct Costs	3,816,350.88	3,388,078.82	3,388,078.82
Rate for 2025-2026 **	1.65*	16.61*	14.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 27080
Form R0418

*** Preliminary ***

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	115,216.81	519,477.90	519,477.90
2021-2022 Fixed Carry Forward	150,078.07	0.00	60,834.09
Total Indirect Costs	-34,861.26	519,477.90	458,643.81
2021-2022 Direct Costs	4,098,183.79	3,693,922.70	3,693,922.70
2023-2024 Rate	0.00*	14.06*	12.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,227,295.43	3,772,235.27	3,772,235.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	530,376.28	468,511.62
2023-2024 Actual Indirect Costs	138,983.83	594,043.99	594,043.99
2021-2022 Fixed Carry Forward	150,078.07	0.00	60,834.09
Total Indirect Costs	-11,094.24	594,043.99	533,209.90
Over/(Under) Recovery	0.00	-63,667.71	-64,698.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	138,983.83	594,043.99	594,043.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-63,667.71	-64,698.28
Total Projected Indirect 2025-2026 (Numerator)	138,983.83	657,711.70	658,742.27
Direct Costs	4,227,295.43	3,772,235.27	3,772,235.27
Rate for 2025-2026 **	3.29*	17.44*	17.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 28000
Form R0418

*** Preliminary ***

Northwest Education Services
1101 RED DR
TRAVERSE CITY, MI 49684

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,716,007.83	8,128,870.63	8,128,870.63
2021-2022 Fixed Carry Forward	-252,249.59	-201,606.29	-201,395.99
Total Indirect Costs	5,968,257.42	8,330,476.92	8,330,266.62
2021-2022 Direct Costs	60,305,657.90	57,892,795.10	57,892,795.10
2023-2024 Rate	9.90*	14.39*	14.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	73,429,469.05	70,756,787.02	70,756,787.02
Indirect costs based on rate ** multiplied by actual direct costs	7,269,517.44	10,181,901.65	10,181,901.65
2023-2024 Actual Indirect Costs	5,682,444.78	8,355,126.81	8,355,126.81
2021-2022 Fixed Carry Forward	-252,249.59	-201,606.29	-201,395.99
Total Indirect Costs	5,934,694.37	8,556,733.10	8,556,522.80
Over/(Under) Recovery	1,334,823.07	1,625,168.55	1,625,378.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,682,444.78	8,355,126.81	8,355,126.81
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,334,823.07	1,625,168.55	1,625,378.85
Total Projected Indirect 2025-2026 (Numerator)	4,347,621.71	6,729,958.26	6,729,747.96
Direct Costs	73,429,469.05	70,756,787.02	70,756,787.02
Rate for 2025-2026 **	5.92*	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 2025-2026 Indirect Cost Rates
School District 28010
Form R0418

*** Preliminary ***

Traverse City Area Public Schools
1009 S OAK ST
TRAVERSE CITY, MI 49684

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,999,396.01	15,668,781.92	15,668,781.92
2021-2022 Fixed Carry Forward	-472,942.82	-668,505.21	-706,394.26
Total Indirect Costs	5,472,338.83	16,337,287.13	16,375,176.18
2021-2022 Direct Costs	110,865,157.42	100,068,557.10	100,068,557.10
2023-2024 Rate	4.94*	16.33*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	128,548,998.59	115,007,218.93	115,007,218.93
Indirect costs based on rate ** multiplied by actual direct costs	6,350,320.53	17,251,082.84	18,815,181.02
2023-2024 Actual Indirect Costs	5,852,301.33	19,394,080.99	19,394,080.99
2021-2022 Fixed Carry Forward	-472,942.82	-668,505.21	-706,394.26
Total Indirect Costs	6,325,244.15	20,062,586.20	20,100,475.25
Over/(Under) Recovery	25,076.38	0.00	-1,285,294.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,852,301.33	19,394,080.99	19,394,080.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,076.38	0.00	-1,285,294.23
Total Projected Indirect 2025-2026 (Numerator)	5,827,224.95	19,394,080.99	20,679,375.22
Direct Costs	128,548,998.59	115,007,218.93	115,007,218.93
Rate for 2025-2026 **	4.53*	16.86*	17.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 28035
Form R0418

*** Preliminary ***

Buckley Community Schools
305 S 1ST ST
BUCKLEY, MI 49620

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	169,832.07	699,128.88	699,128.88
2021-2022 Fixed Carry Forward	15,572.77	0.00	-5,926.42
Total Indirect Costs	154,259.30	699,128.88	705,055.30
2021-2022 Direct Costs	4,889,556.23	4,360,259.42	4,360,259.42
2023-2024 Rate	3.15*	16.03*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,916,149.02	5,321,505.83	5,321,505.83
Indirect costs based on rate ** multiplied by actual direct costs	186,358.69	798,225.87	860,487.49
2023-2024 Actual Indirect Costs	244,083.51	838,726.70	838,726.70
2021-2022 Fixed Carry Forward	15,572.77	0.00	-5,926.42
Total Indirect Costs	228,510.74	838,726.70	844,653.12
Over/(Under) Recovery	-42,152.05	0.00	15,834.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	244,083.51	838,726.70	838,726.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-42,152.05	0.00	15,834.37
Total Projected Indirect 2025-2026 (Numerator)	286,235.56	838,726.70	822,892.33
Direct Costs	5,916,149.02	5,321,505.83	5,321,505.83
Rate for 2025-2026 **	4.84*	15.76*	15.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 28090
Form R0418

*** Preliminary ***

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	329,251.69	1,209,453.42	1,209,453.42
2021-2022 Fixed Carry Forward	42,354.61	295,244.13	295,244.13
Total Indirect Costs	286,897.08	914,209.29	914,209.29
2021-2022 Direct Costs	17,223,965.90	16,343,764.17	16,343,764.17
2023-2024 Rate	1.67*	5.59*	5.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,851,111.16	17,586,262.47	17,586,262.47
Indirect costs based on rate ** multiplied by actual direct costs	314,813.56	983,072.07	983,072.07
2023-2024 Actual Indirect Costs	459,034.16	1,723,882.85	1,723,882.85
2021-2022 Fixed Carry Forward	42,354.61	295,244.13	295,244.13
Total Indirect Costs	416,679.55	1,428,638.72	1,428,638.72
Over/(Under) Recovery	-101,865.99	-445,566.65	-445,566.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	459,034.16	1,723,882.85	1,723,882.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-101,865.99	-445,566.65	-445,566.65
Total Projected Indirect 2025-2026 (Numerator)	560,900.15	2,169,449.50	2,169,449.50
Direct Costs	18,851,111.16	17,586,262.47	17,586,262.47
Rate for 2025-2026 **	2.98*	12.34*	12.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 28900
Form R0418

*** Preliminary ***

Old Mission Peninsula School
2699 ISLAND VIEW RD
TRAVERSE CITY, MI 49686

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	129,400.86	348,120.91	348,120.91
2021-2022 Fixed Carry Forward	-60,340.69	0.00	-97,012.60
Total Indirect Costs	189,741.55	348,120.91	445,133.51
2021-2022 Direct Costs	1,521,149.06	1,302,429.01	1,302,429.01
2023-2024 Rate	12.47*	26.73*	34.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,639,405.03	1,385,937.97	1,385,937.97
Indirect costs based on rate ** multiplied by actual direct costs	204,433.81	207,890.70	346,484.49
2023-2024 Actual Indirect Costs	99,884.07	353,351.13	353,351.13
2021-2022 Fixed Carry Forward	-60,340.69	0.00	-97,012.60
Total Indirect Costs	160,224.76	353,351.13	450,363.73
Over/(Under) Recovery	44,209.05	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	99,884.07	353,351.13	353,351.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	44,209.05	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	55,675.02	353,351.13	353,351.13
Direct Costs	1,639,405.03	1,385,937.97	1,385,937.97
Rate for 2025-2026 **	3.40*	25.50*	25.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 28901
Form R0418

*** Preliminary ***

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,176.00	292,945.88	292,945.88
2021-2022 Fixed Carry Forward	0.00	-153,930.24	-153,887.59
Total Indirect Costs	65,176.00	446,876.12	446,833.47
2021-2022 Direct Costs	1,745,570.55	1,517,800.67	1,517,800.67
2023-2024 Rate	3.73*	29.44*	29.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,030,796.32	1,791,485.04	1,791,485.04
Indirect costs based on rate ** multiplied by actual direct costs	75,748.70	268,722.76	447,871.26
2023-2024 Actual Indirect Costs	87,214.27	326,525.55	326,525.55
2021-2022 Fixed Carry Forward	0.00	-153,930.24	-153,887.59
Total Indirect Costs	87,214.27	480,455.79	480,413.14
Over/(Under) Recovery	-11,465.57	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	87,214.27	326,525.55	326,525.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,465.57	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	98,679.84	326,525.55	326,525.55
Direct Costs	2,030,796.32	1,791,485.04	1,791,485.04
Rate for 2025-2026 **	4.86*	18.23*	18.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 28902
Form R0418

*** Preliminary ***

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	88,413.19	1,027,567.09	1,027,567.09
2021-2022 Fixed Carry Forward	-26,165.96	0.00	-227,125.01
Total Indirect Costs	114,579.15	1,027,567.09	1,254,692.10
2021-2022 Direct Costs	6,687,076.46	5,747,922.56	5,747,922.56
2023-2024 Rate	1.71*	17.88*	21.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,136,273.07	6,427,578.29	6,427,578.29
Indirect costs based on rate ** multiplied by actual direct costs	122,030.27	964,136.74	1,403,140.34
2023-2024 Actual Indirect Costs	283,219.64	991,914.42	991,914.42
2021-2022 Fixed Carry Forward	-26,165.96	0.00	-227,125.01
Total Indirect Costs	309,385.60	991,914.42	1,219,039.43
Over/(Under) Recovery	-187,355.33	0.00	184,100.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	283,219.64	991,914.42	991,914.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-187,355.33	0.00	184,100.91
Total Projected Indirect 2025-2026 (Numerator)	470,574.97	991,914.42	807,813.51
Direct Costs	7,136,273.07	6,427,578.29	6,427,578.29
Rate for 2025-2026 **	6.59*	15.43*	12.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 28904
Form R0418

*** Preliminary ***

The Greenspire School
1026 RED DR
Traverse City, MI 49684

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	48,615.88	126,377.09	126,377.09
2021-2022 Fixed Carry Forward	-4,779.25	48,952.49	48,952.49
Total Indirect Costs	53,395.13	77,424.60	77,424.60
2021-2022 Direct Costs	2,187,682.32	2,109,921.11	2,109,921.11
2023-2024 Rate	2.44*	3.67*	3.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,976,884.95	2,891,867.63	2,891,867.63
Indirect costs based on rate ** multiplied by actual direct costs	72,635.99	106,131.54	106,131.54
2023-2024 Actual Indirect Costs	52,974.86	137,992.18	137,992.18
2021-2022 Fixed Carry Forward	-4,779.25	48,952.49	48,952.49
Total Indirect Costs	57,754.11	89,039.69	89,039.69
Over/(Under) Recovery	14,881.88	17,091.85	17,091.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	52,974.86	137,992.18	137,992.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,881.88	17,091.85	17,091.85
Total Projected Indirect 2025-2026 (Numerator)	38,092.98	120,900.33	120,900.33
Direct Costs	2,976,884.95	2,891,867.63	2,891,867.63
Rate for 2025-2026 **	1.28*	4.18*	4.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 29000
Form R0418

*** Preliminary ***

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,034,223.07	3,860,211.95	3,860,211.95
2021-2022 Fixed Carry Forward	0.00	0.00	2,074,120.95
Total Indirect Costs	3,034,223.07	3,860,211.95	1,786,091.00
2021-2022 Direct Costs	27,603,672.80	26,777,683.92	26,777,683.92
2023-2024 Rate	10.99*	14.42*	6.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	36,528,415.21	35,306,850.40	35,306,850.40
Indirect costs based on rate ** multiplied by actual direct costs	4,014,472.83	5,091,247.83	2,354,966.92
2023-2024 Actual Indirect Costs	3,615,932.64	4,837,497.45	4,837,497.45
2021-2022 Fixed Carry Forward	0.00	0.00	2,074,120.95
Total Indirect Costs	3,615,932.64	4,837,497.45	2,763,376.50
Over/(Under) Recovery	398,540.19	253,750.38	-408,409.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,615,932.64	4,837,497.45	4,837,497.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	398,540.19	253,750.38	-408,409.58
Total Projected Indirect 2025-2026 (Numerator)	3,217,392.45	4,583,747.07	5,245,907.03
Direct Costs	36,528,415.21	35,306,850.40	35,306,850.40
Rate for 2025-2026 **	8.81*	12.98*	14.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 29010
Form R0418

*** Preliminary ***

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	890,802.79	3,637,642.72	3,637,642.72
2021-2022 Fixed Carry Forward	-14,142.81	0.00	-212,848.59
Total Indirect Costs	904,945.60	3,637,642.72	3,850,491.31
2021-2022 Direct Costs	25,183,823.96	22,436,984.03	22,436,984.03
2023-2024 Rate	3.59*	16.21*	17.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,995,134.38	24,990,335.86	24,990,335.86
Indirect costs based on rate ** multiplied by actual direct costs	1,005,025.32	3,748,550.38	4,288,341.63
2023-2024 Actual Indirect Costs	922,742.57	3,927,541.09	3,927,541.09
2021-2022 Fixed Carry Forward	-14,142.81	0.00	-212,848.59
Total Indirect Costs	936,885.38	3,927,541.09	4,140,389.68
Over/(Under) Recovery	68,139.94	0.00	147,951.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	922,742.57	3,927,541.09	3,927,541.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	68,139.94	0.00	147,951.95
Total Projected Indirect 2025-2026 (Numerator)	854,602.63	3,927,541.09	3,779,589.14
Direct Costs	27,995,134.38	24,990,335.86	24,990,335.86
Rate for 2025-2026 **	3.05*	15.72*	15.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 29020
Form R0418

*** Preliminary ***

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	78,330.66	364,390.45	364,390.45
2021-2022 Fixed Carry Forward	6,713.99	56,114.38	56,083.27
Total Indirect Costs	71,616.67	308,276.07	308,307.18
2021-2022 Direct Costs	3,297,727.07	3,011,667.28	3,011,667.28
2023-2024 Rate	2.17*	10.24*	10.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,393,194.38	3,119,224.65	3,119,224.65
Indirect costs based on rate ** multiplied by actual direct costs	73,632.32	319,408.60	319,408.60
2023-2024 Actual Indirect Costs	117,298.91	391,268.64	391,268.64
2021-2022 Fixed Carry Forward	6,713.99	56,114.38	56,083.27
Total Indirect Costs	110,584.92	335,154.26	335,185.37
Over/(Under) Recovery	-36,952.60	-15,745.66	-15,776.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	117,298.91	391,268.64	391,268.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-36,952.60	-15,745.66	-15,776.77
Total Projected Indirect 2025-2026 (Numerator)	154,251.51	407,014.30	407,045.41
Direct Costs	3,393,194.38	3,119,224.65	3,119,224.65
Rate for 2025-2026 **	4.55*	13.05*	13.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 29040
Form R0418

*** Preliminary ***

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	78,444.60	756,422.64	756,422.64
2021-2022 Fixed Carry Forward	-1,910.23	176,132.38	175,808.73
Total Indirect Costs	80,354.83	580,290.26	580,613.91
2021-2022 Direct Costs	8,260,272.07	7,582,294.03	7,582,294.03
2023-2024 Rate	0.97*	7.65*	7.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,113,330.66	8,269,526.26	8,269,526.26
Indirect costs based on rate ** multiplied by actual direct costs	88,399.31	632,618.76	633,445.71
2023-2024 Actual Indirect Costs	94,908.44	938,712.84	938,712.84
2021-2022 Fixed Carry Forward	-1,910.23	176,132.38	175,808.73
Total Indirect Costs	96,818.67	762,580.46	762,904.11
Over/(Under) Recovery	-8,419.36	-129,961.70	-129,458.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	94,908.44	938,712.84	938,712.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,419.36	-129,961.70	-129,458.40
Total Projected Indirect 2025-2026 (Numerator)	103,327.80	1,068,674.54	1,068,171.24
Direct Costs	9,113,330.66	8,269,526.26	8,269,526.26
Rate for 2025-2026 **	1.13*	12.92*	12.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 29050
Form R0418

*** Preliminary ***

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	144,955.68	881,674.90	881,674.90
2021-2022 Fixed Carry Forward	15,912.05	-48,424.22	-48,515.73
Total Indirect Costs	129,043.63	930,099.12	930,190.63
2021-2022 Direct Costs	7,639,377.60	6,902,658.38	6,902,658.38
2023-2024 Rate	1.69*	13.47*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,505,974.92	7,654,948.67	7,654,948.67
Indirect costs based on rate ** multiplied by actual direct costs	143,750.98	1,031,121.59	1,031,887.08
2023-2024 Actual Indirect Costs	205,914.35	1,056,940.60	1,056,940.60
2021-2022 Fixed Carry Forward	15,912.05	-48,424.22	-48,515.73
Total Indirect Costs	190,002.30	1,105,364.82	1,105,456.33
Over/(Under) Recovery	-46,251.32	-74,243.23	-73,569.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	205,914.35	1,056,940.60	1,056,940.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,251.32	-74,243.23	-73,569.25
Total Projected Indirect 2025-2026 (Numerator)	252,165.67	1,131,183.83	1,130,509.85
Direct Costs	8,505,974.92	7,654,948.67	7,654,948.67
Rate for 2025-2026 **	2.96*	14.78*	14.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 29060
Form R0418

*** Preliminary ***

Ithaca Public Schools
710 N UNION ST
ITHACA, MI 48847

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	608,598.90	1,757,658.40	1,757,658.40
2021-2022 Fixed Carry Forward	-122,076.61	-118,922.45	-118,566.00
Total Indirect Costs	730,675.51	1,876,580.85	1,876,224.40
2021-2022 Direct Costs	12,191,754.61	11,042,695.11	11,042,695.11
2023-2024 Rate	5.99*	16.99*	16.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,827,135.30	12,501,046.03	12,501,046.03
Indirect costs based on rate ** multiplied by actual direct costs	828,245.40	1,875,156.90	2,123,927.72
2023-2024 Actual Indirect Costs	624,610.20	1,950,699.47	1,950,699.47
2021-2022 Fixed Carry Forward	-122,076.61	-118,922.45	-118,566.00
Total Indirect Costs	746,686.81	2,069,621.92	2,069,265.47
Over/(Under) Recovery	81,558.59	0.00	54,662.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	624,610.20	1,950,699.47	1,950,699.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	81,558.59	0.00	54,662.25
Total Projected Indirect 2025-2026 (Numerator)	543,051.61	1,950,699.47	1,896,037.22
Direct Costs	13,827,135.30	12,501,046.03	12,501,046.03
Rate for 2025-2026 **	3.93*	15.60*	15.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 29100
Form R0418

*** Preliminary ***

St. Louis Public Schools
113 E SAGINAW ST
SAINT LOUIS, MI 48880

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	267,399.38	1,597,787.45	1,597,787.45
2021-2022 Fixed Carry Forward	71,406.21	0.00	-60,635.24
Total Indirect Costs	195,993.17	1,597,787.45	1,658,422.69
2021-2022 Direct Costs	11,508,766.13	10,178,378.06	10,178,378.06
2023-2024 Rate	1.70*	15.70*	16.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,687,365.88	12,104,975.88	12,104,975.88
Indirect costs based on rate ** multiplied by actual direct costs	232,685.22	1,815,746.38	1,971,900.57
2023-2024 Actual Indirect Costs	270,178.66	1,852,568.66	1,852,568.66
2021-2022 Fixed Carry Forward	71,406.21	0.00	-60,635.24
Total Indirect Costs	198,772.45	1,852,568.66	1,913,203.90
Over/(Under) Recovery	33,912.77	0.00	58,696.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	270,178.66	1,852,568.66	1,852,568.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,912.77	0.00	58,696.67
Total Projected Indirect 2025-2026 (Numerator)	236,265.89	1,852,568.66	1,793,871.99
Direct Costs	13,687,365.88	12,104,975.88	12,104,975.88
Rate for 2025-2026 **	1.73*	15.30*	14.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30000
Form R0418

*** Preliminary ***

Hillsdale ISD
310 W BACON ST
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,578,131.78	2,173,654.56	2,173,654.56
2021-2022 Fixed Carry Forward	989.53	0.00	32,715.70
Total Indirect Costs	1,577,142.25	2,173,654.56	2,140,938.86
2021-2022 Direct Costs	12,612,790.01	12,017,267.23	12,017,267.23
2023-2024 Rate	12.50*	18.09*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,696,927.50	16,066,470.11	16,066,470.11
Indirect costs based on rate ** multiplied by actual direct costs	2,087,115.94	2,409,970.52	2,863,044.97
2023-2024 Actual Indirect Costs	2,117,153.11	2,747,610.50	2,747,610.50
2021-2022 Fixed Carry Forward	989.53	0.00	32,715.70
Total Indirect Costs	2,116,163.58	2,747,610.50	2,714,894.80
Over/(Under) Recovery	-29,047.64	0.00	148,150.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,117,153.11	2,747,610.50	2,747,610.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-29,047.64	0.00	148,150.17
Total Projected Indirect 2025-2026 (Numerator)	2,146,200.75	2,747,610.50	2,599,460.33
Direct Costs	16,696,927.50	16,066,470.11	16,066,470.11
Rate for 2025-2026 **	12.85*	17.10*	16.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30010
Form R0418

*** Preliminary ***

Camden-Frontier School
4971 W MONTGOMERY RD
CAMDEN, MI 49232

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	195,862.57	704,667.20	704,667.20
2021-2022 Fixed Carry Forward	-42,957.87	62,067.37	61,886.59
Total Indirect Costs	238,820.44	642,599.83	642,780.61
2021-2022 Direct Costs	6,948,473.87	6,439,669.24	6,439,669.24
2023-2024 Rate	3.44*	9.98*	9.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,626,445.38	6,049,254.17	6,049,254.17
Indirect costs based on rate ** multiplied by actual direct costs	227,949.72	603,715.57	603,715.57
2023-2024 Actual Indirect Costs	234,280.59	811,471.80	811,471.80
2021-2022 Fixed Carry Forward	-42,957.87	62,067.37	61,886.59
Total Indirect Costs	277,238.46	749,404.43	749,585.21
Over/(Under) Recovery	-49,288.74	-145,688.86	-145,869.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	234,280.59	811,471.80	811,471.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,288.74	-145,688.86	-145,869.64
Total Projected Indirect 2025-2026 (Numerator)	283,569.33	957,160.66	957,341.44
Direct Costs	6,626,445.38	6,049,254.17	6,049,254.17
Rate for 2025-2026 **	4.28*	15.82*	15.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30020
Form R0418

*** Preliminary ***

Hillsdale Community Schools
30 S NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	420,338.36	1,775,951.02	1,775,951.02
2021-2022 Fixed Carry Forward	25,609.15	157,197.66	158,194.73
Total Indirect Costs	394,729.21	1,618,753.36	1,617,756.29
2021-2022 Direct Costs	16,131,370.32	14,775,757.66	14,775,757.66
2023-2024 Rate	2.45*	10.96*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,077,135.01	16,338,337.32	16,338,337.32
Indirect costs based on rate ** multiplied by actual direct costs	442,889.81	1,790,681.77	1,789,047.94
2023-2024 Actual Indirect Costs	515,657.81	2,254,455.50	2,254,455.50
2021-2022 Fixed Carry Forward	25,609.15	157,197.66	158,194.73
Total Indirect Costs	490,048.66	2,097,257.84	2,096,260.77
Over/(Under) Recovery	-47,158.85	-306,576.07	-307,212.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	515,657.81	2,254,455.50	2,254,455.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-47,158.85	-306,576.07	-307,212.83
Total Projected Indirect 2025-2026 (Numerator)	562,816.66	2,561,031.57	2,561,668.33
Direct Costs	18,077,135.01	16,338,337.32	16,338,337.32
Rate for 2025-2026 **	3.11*	15.67*	15.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30030
Form R0418

*** Preliminary ***

Jonesville Community Schools
115 EAST ST
Jonesville, MI 49250

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,341.52	1,771,465.98	1,771,465.98
2021-2022 Fixed Carry Forward	-13,969.28	10,334.72	9,331.40
Total Indirect Costs	428,310.80	1,761,131.26	1,762,134.58
2021-2022 Direct Costs	15,364,867.35	14,007,742.89	14,007,742.89
2023-2024 Rate	2.79*	12.57*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,563,549.30	15,175,300.04	15,175,300.04
Indirect costs based on rate ** multiplied by actual direct costs	462,123.03	1,907,535.22	1,909,052.75
2023-2024 Actual Indirect Costs	506,787.42	1,895,036.68	1,895,036.68
2021-2022 Fixed Carry Forward	-13,969.28	10,334.72	9,331.40
Total Indirect Costs	520,756.70	1,884,701.96	1,885,705.28
Over/(Under) Recovery	-58,633.67	22,833.26	23,347.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	506,787.42	1,895,036.68	1,895,036.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-58,633.67	22,833.26	23,347.47
Total Projected Indirect 2025-2026 (Numerator)	565,421.09	1,872,203.42	1,871,689.21
Direct Costs	16,563,549.30	15,175,300.04	15,175,300.04
Rate for 2025-2026 **	3.41*	12.34*	12.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30040
Form R0418

*** Preliminary ***

Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	167,963.33	481,699.24	481,699.24
2021-2022 Fixed Carry Forward	22,392.07	-1,371.55	-1,487.94
Total Indirect Costs	145,571.26	483,070.79	483,187.18
2021-2022 Direct Costs	3,709,122.93	3,395,387.02	3,395,387.02
2023-2024 Rate	3.92*	14.23*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,556,968.17	3,195,833.57	3,195,833.57
Indirect costs based on rate ** multiplied by actual direct costs	139,433.15	454,767.12	454,767.12
2023-2024 Actual Indirect Costs	185,132.45	546,267.05	546,267.05
2021-2022 Fixed Carry Forward	22,392.07	-1,371.55	-1,487.94
Total Indirect Costs	162,740.38	547,638.60	547,754.99
Over/(Under) Recovery	-23,307.23	-92,871.48	-92,987.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	185,132.45	546,267.05	546,267.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,307.23	-92,871.48	-92,987.87
Total Projected Indirect 2025-2026 (Numerator)	208,439.68	639,138.53	639,254.92
Direct Costs	3,556,968.17	3,195,833.57	3,195,833.57
Rate for 2025-2026 **	5.86*	20.00*	20.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30050
Form R0418

*** Preliminary ***

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	118,018.35	459,240.34	459,240.34
2021-2022 Fixed Carry Forward	-12,444.24	119,148.95	119,148.95
Total Indirect Costs	130,462.59	340,091.39	340,091.39
2021-2022 Direct Costs	4,843,671.53	4,502,449.54	4,502,449.54
2023-2024 Rate	2.69*	7.55*	7.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,251,097.31	3,913,771.47	3,913,771.47
Indirect costs based on rate ** multiplied by actual direct costs	114,354.52	295,489.75	295,489.75
2023-2024 Actual Indirect Costs	125,138.39	462,464.23	462,464.23
2021-2022 Fixed Carry Forward	-12,444.24	119,148.95	119,148.95
Total Indirect Costs	137,582.63	343,315.28	343,315.28
Over/(Under) Recovery	-23,228.11	-47,825.53	-47,825.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	125,138.39	462,464.23	462,464.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,228.11	-47,825.53	-47,825.53
Total Projected Indirect 2025-2026 (Numerator)	148,366.50	510,289.76	510,289.76
Direct Costs	4,251,097.31	3,913,771.47	3,913,771.47
Rate for 2025-2026 **	3.49*	13.04*	13.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30060
Form R0418

*** Preliminary ***

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	205,072.68	688,179.59	688,179.59
2021-2022 Fixed Carry Forward	-42,107.79	-200,010.53	-200,129.91
Total Indirect Costs	247,180.47	888,190.12	888,309.50
2021-2022 Direct Costs	4,432,626.41	3,949,519.50	3,949,519.50
2023-2024 Rate	5.58*	22.49*	22.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,413,406.46	3,930,765.17	3,930,765.17
Indirect costs based on rate ** multiplied by actual direct costs	246,268.08	589,614.78	884,029.09
2023-2024 Actual Indirect Costs	205,056.17	687,697.46	687,697.46
2021-2022 Fixed Carry Forward	-42,107.79	-200,010.53	-200,129.91
Total Indirect Costs	247,163.96	887,707.99	887,827.37
Over/(Under) Recovery	-895.88	0.00	-3,798.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	205,056.17	687,697.46	687,697.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-895.88	0.00	-3,798.28
Total Projected Indirect 2025-2026 (Numerator)	205,952.05	687,697.46	691,495.74
Direct Costs	4,413,406.46	3,930,765.17	3,930,765.17
Rate for 2025-2026 **	4.67*	17.50*	17.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30070
Form R0418

*** Preliminary ***

Reading Community Schools
P.O. Box 330
Reading, MI 49274

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	150,692.27	924,697.27	924,697.27
2021-2022 Fixed Carry Forward	9,959.98	104,701.37	105,082.50
Total Indirect Costs	140,732.29	819,995.90	819,614.77
2021-2022 Direct Costs	8,615,794.65	7,841,789.65	7,841,789.65
2023-2024 Rate	1.63*	10.46*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,250,084.95	8,358,274.45	8,358,274.45
Indirect costs based on rate ** multiplied by actual direct costs	150,776.38	874,275.51	873,439.68
2023-2024 Actual Indirect Costs	301,569.66	1,193,380.16	1,193,380.16
2021-2022 Fixed Carry Forward	9,959.98	104,701.37	105,082.50
Total Indirect Costs	291,609.68	1,088,678.79	1,088,297.66
Over/(Under) Recovery	-140,833.30	-214,403.28	-214,857.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	301,569.66	1,193,380.16	1,193,380.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-140,833.30	-214,403.28	-214,857.98
Total Projected Indirect 2025-2026 (Numerator)	442,402.96	1,407,783.44	1,408,238.14
Direct Costs	9,250,084.95	8,358,274.45	8,358,274.45
Rate for 2025-2026 **	4.78*	16.84*	16.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30080
Form R0418

*** Preliminary ***

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	67,814.48	459,812.23	459,812.23
2021-2022 Fixed Carry Forward	59,175.05	13,507.60	-13,983.50
Total Indirect Costs	8,639.43	446,304.63	473,795.73
2021-2022 Direct Costs	3,656,272.41	3,264,274.66	3,264,274.66
2023-2024 Rate	0.24*	13.67*	14.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,177,749.46	2,905,938.83	2,905,938.83
Indirect costs based on rate ** multiplied by actual direct costs	7,626.60	397,241.84	421,651.72
2023-2024 Actual Indirect Costs	170,948.33	442,758.96	442,758.96
2021-2022 Fixed Carry Forward	59,175.05	13,507.60	-13,983.50
Total Indirect Costs	111,773.28	429,251.36	456,742.46
Over/(Under) Recovery	-104,146.68	-32,009.52	-35,090.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	170,948.33	442,758.96	442,758.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-104,146.68	-32,009.52	-35,090.74
Total Projected Indirect 2025-2026 (Numerator)	275,095.01	474,768.48	477,849.70
Direct Costs	3,177,749.46	2,905,938.83	2,905,938.83
Rate for 2025-2026 **	8.66*	16.34*	16.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30901
Form R0418

*** Preliminary ***

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	20,289.75	139,954.88	139,954.88
2021-2022 Fixed Carry Forward	-3,968.09	0.00	-38,421.41
Total Indirect Costs	24,257.84	139,954.88	178,376.29
2021-2022 Direct Costs	756,545.00	636,879.87	636,879.87
2023-2024 Rate	3.21*	21.98*	28.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	730,828.42	623,490.95	623,490.95
Indirect costs based on rate ** multiplied by actual direct costs	23,459.59	93,523.64	155,872.74
2023-2024 Actual Indirect Costs	39,600.28	146,937.75	146,937.75
2021-2022 Fixed Carry Forward	-3,968.09	0.00	-38,421.41
Total Indirect Costs	43,568.37	146,937.75	185,359.16
Over/(Under) Recovery	-20,108.78	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	39,600.28	146,937.75	146,937.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-20,108.78	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	59,709.06	146,937.75	146,937.75
Direct Costs	730,828.42	623,490.95	623,490.95
Rate for 2025-2026 **	8.17*	23.57*	23.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 30902
Form R0418

*** Preliminary ***

Will Carleton Charter School Academy
2001 W HALLETT RD
HILLSDALE, MI 49242

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,879.28	290,602.66	290,602.66
2021-2022 Fixed Carry Forward	12,229.94	16,747.62	-5,248.72
Total Indirect Costs	32,649.34	273,855.04	295,851.38
2021-2022 Direct Costs	2,726,355.14	2,480,631.76	2,480,631.76
2023-2024 Rate	1.20*	11.04*	11.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,738,227.44	2,453,094.56	2,453,094.56
Indirect costs based on rate ** multiplied by actual direct costs	32,858.73	270,821.64	292,654.18
2023-2024 Actual Indirect Costs	63,189.88	348,322.76	348,322.76
2021-2022 Fixed Carry Forward	12,229.94	16,747.62	-5,248.72
Total Indirect Costs	50,959.94	331,575.14	353,571.48
Over/(Under) Recovery	-18,101.21	-60,753.50	-60,917.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	63,189.88	348,322.76	348,322.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-18,101.21	-60,753.50	-60,917.30
Total Projected Indirect 2025-2026 (Numerator)	81,291.09	409,076.26	409,240.06
Direct Costs	2,738,227.44	2,453,094.56	2,453,094.56
Rate for 2025-2026 **	2.97*	16.68*	16.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31000
Form R0418

*** Preliminary ***

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,125,559.39	3,538,092.64	3,538,092.64
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,125,559.39	3,538,092.64	3,538,092.64
2021-2022 Direct Costs	11,914,731.63	11,502,198.38	11,502,198.38
2023-2024 Rate	26.23*	30.76*	30.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,772,770.88	16,309,655.32	16,309,655.32
Indirect costs based on rate ** multiplied by actual direct costs	2,515,915.63	2,446,448.30	4,077,413.83
2023-2024 Actual Indirect Costs	4,229,424.71	4,692,540.27	4,692,540.27
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,229,424.71	4,692,540.27	4,692,540.27
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,229,424.71	4,692,540.27	4,692,540.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	4,229,424.71	4,692,540.27	4,692,540.27
Direct Costs	16,772,770.88	16,309,655.32	16,309,655.32
Rate for 2025-2026 **	25.22*	28.77*	28.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31010
Form R0418

*** Preliminary ***

Hancock Public Schools
501 CAMPUS DR
HANCOCK, MI 49930

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	240,518.65	1,042,880.82	1,042,880.82
2021-2022 Fixed Carry Forward	-20,428.97	0.00	0.00
Total Indirect Costs	260,947.62	1,042,880.82	1,042,880.82
2021-2022 Direct Costs	8,041,738.71	7,239,376.54	7,239,376.54
2023-2024 Rate	3.24*	14.41*	14.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,027,977.59	7,113,555.79	7,113,555.79
Indirect costs based on rate ** multiplied by actual direct costs	260,106.47	1,025,063.39	1,025,063.39
2023-2024 Actual Indirect Costs	224,417.58	1,138,839.38	1,138,839.38
2021-2022 Fixed Carry Forward	-20,428.97	0.00	0.00
Total Indirect Costs	244,846.55	1,138,839.38	1,138,839.38
Over/(Under) Recovery	15,259.92	-113,775.99	-113,775.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	224,417.58	1,138,839.38	1,138,839.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	15,259.92	-113,775.99	-113,775.99
Total Projected Indirect 2025-2026 (Numerator)	209,157.66	1,252,615.37	1,252,615.37
Direct Costs	8,027,977.59	7,113,555.79	7,113,555.79
Rate for 2025-2026 **	2.61*	17.61*	17.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31020
Form R0418

*** Preliminary ***

Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	148,900.71	580,954.12	580,954.12
2021-2022 Fixed Carry Forward	20,324.49	0.00	136,758.71
Total Indirect Costs	128,576.22	580,954.12	444,195.41
2021-2022 Direct Costs	5,230,689.46	4,798,636.05	4,798,636.05
2023-2024 Rate	2.46*	12.11*	9.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,277,399.05	5,696,814.28	5,696,814.28
Indirect costs based on rate ** multiplied by actual direct costs	154,424.02	689,884.21	527,525.00
2023-2024 Actual Indirect Costs	237,594.98	818,179.75	818,179.75
2021-2022 Fixed Carry Forward	20,324.49	0.00	136,758.71
Total Indirect Costs	217,270.49	818,179.75	681,421.04
Over/(Under) Recovery	-62,846.47	-128,295.54	-153,896.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	237,594.98	818,179.75	818,179.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,846.47	-128,295.54	-153,896.04
Total Projected Indirect 2025-2026 (Numerator)	300,441.45	946,475.29	972,075.79
Direct Costs	6,277,399.05	5,696,814.28	5,696,814.28
Rate for 2025-2026 **	4.79*	16.61*	17.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31030
Form R0418

*** Preliminary ***

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	532,268.44	1,604,176.16	1,604,176.16
2021-2022 Fixed Carry Forward	-2,799.07	199,853.87	598,918.05
Total Indirect Costs	535,067.51	1,404,322.29	1,005,258.11
2021-2022 Direct Costs	18,182,620.21	17,110,712.49	17,110,712.49
2023-2024 Rate	2.94*	8.21*	5.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,823,288.11	18,191,598.72	18,191,598.72
Indirect costs based on rate ** multiplied by actual direct costs	582,804.67	1,493,530.25	1,069,666.00
2023-2024 Actual Indirect Costs	490,587.70	2,122,277.09	2,122,277.09
2021-2022 Fixed Carry Forward	-2,799.07	199,853.87	598,918.05
Total Indirect Costs	493,386.77	1,922,423.22	1,523,359.04
Over/(Under) Recovery	89,417.90	-229,039.11	-453,693.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	490,587.70	2,122,277.09	2,122,277.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	89,417.90	-229,039.11	-453,693.04
Total Projected Indirect 2025-2026 (Numerator)	401,169.80	2,351,316.20	2,575,970.13
Direct Costs	19,823,288.11	18,191,598.72	18,191,598.72
Rate for 2025-2026 **	2.02*	12.93*	14.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31050
Form R0418

*** Preliminary ***

Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	74,990.93	216,067.00	216,067.00
2021-2022 Fixed Carry Forward	14,889.83	34,133.46	34,013.30
Total Indirect Costs	60,101.10	181,933.54	182,053.70
2021-2022 Direct Costs	2,825,039.09	2,683,963.02	2,683,963.02
2023-2024 Rate	2.13*	6.78*	6.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,053,710.28	2,848,097.56	2,848,097.56
Indirect costs based on rate ** multiplied by actual direct costs	65,044.03	193,101.01	193,101.01
2023-2024 Actual Indirect Costs	103,461.79	309,074.51	309,074.51
2021-2022 Fixed Carry Forward	14,889.83	34,133.46	34,013.30
Total Indirect Costs	88,571.96	274,941.05	275,061.21
Over/(Under) Recovery	-23,527.93	-81,840.04	-81,960.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	103,461.79	309,074.51	309,074.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,527.93	-81,840.04	-81,960.20
Total Projected Indirect 2025-2026 (Numerator)	126,989.72	390,914.55	391,034.71
Direct Costs	3,053,710.28	2,848,097.56	2,848,097.56
Rate for 2025-2026 **	4.16*	13.73*	13.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31070
Form R0418

*** Preliminary ***

Elm River Township School District
3999 WINONA RD
TOIVOLA, MI 49965

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,978.00	66,163.00	66,163.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,978.00	66,163.00	66,163.00
2021-2022 Direct Costs	319,381.00	259,196.00	259,196.00
2023-2024 Rate	1.87*	25.53*	25.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	353,856.00	285,497.00	285,497.00
Indirect costs based on rate ** multiplied by actual direct costs	6,617.11	42,824.55	71,374.25
2023-2024 Actual Indirect Costs	0.00	68,359.00	68,359.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	68,359.00	68,359.00
Over/(Under) Recovery	6,617.11	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	68,359.00	68,359.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,617.11	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-6,617.11	68,359.00	68,359.00
Direct Costs	353,856.00	285,497.00	285,497.00
Rate for 2025-2026 **	0.00*	23.94*	23.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31100
Form R0418

*** Preliminary ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	114,595.98	417,695.89	417,695.89
2021-2022 Fixed Carry Forward	14,720.54	-23,000.04	-24,065.39
Total Indirect Costs	99,875.44	440,695.93	441,761.28
2021-2022 Direct Costs	3,458,142.68	3,155,042.77	3,155,042.77
2023-2024 Rate	2.89*	13.97*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,096,953.30	3,746,494.06	3,746,494.06
Indirect costs based on rate ** multiplied by actual direct costs	118,401.95	523,385.22	524,509.17
2023-2024 Actual Indirect Costs	136,414.35	486,873.59	486,873.59
2021-2022 Fixed Carry Forward	14,720.54	-23,000.04	-24,065.39
Total Indirect Costs	121,693.81	509,873.63	510,938.98
Over/(Under) Recovery	-3,291.86	13,511.59	13,570.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	136,414.35	486,873.59	486,873.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,291.86	13,511.59	13,570.19
Total Projected Indirect 2025-2026 (Numerator)	139,706.21	473,362.00	473,303.40
Direct Costs	4,096,953.30	3,746,494.06	3,746,494.06
Rate for 2025-2026 **	3.41*	12.63*	12.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31110
Form R0418

*** Preliminary ***

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	410,368.41	1,426,392.18	1,426,392.18
2021-2022 Fixed Carry Forward	173,175.25	227,402.89	227,402.89
Total Indirect Costs	237,193.16	1,198,989.29	1,198,989.29
2021-2022 Direct Costs	15,117,368.76	14,101,344.99	14,101,344.99
2023-2024 Rate	1.57*	8.50*	8.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,269,439.94	16,719,626.80	16,719,626.80
Indirect costs based on rate ** multiplied by actual direct costs	286,830.21	1,421,168.28	1,421,168.28
2023-2024 Actual Indirect Costs	510,803.31	2,060,616.45	2,060,616.45
2021-2022 Fixed Carry Forward	173,175.25	227,402.89	227,402.89
Total Indirect Costs	337,628.06	1,833,213.56	1,833,213.56
Over/(Under) Recovery	-50,797.85	-412,045.28	-412,045.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	510,803.31	2,060,616.45	2,060,616.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,797.85	-412,045.28	-412,045.28
Total Projected Indirect 2025-2026 (Numerator)	561,601.16	2,472,661.73	2,472,661.73
Direct Costs	18,269,439.94	16,719,626.80	16,719,626.80
Rate for 2025-2026 **	3.07*	14.79*	14.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31130
Form R0418

*** Preliminary ***

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	222,492.30	596,211.45	596,211.45
2021-2022 Fixed Carry Forward	-4,306.34	27,983.43	26,377.71
Total Indirect Costs	226,798.64	568,228.02	569,833.74
2021-2022 Direct Costs	4,577,051.68	4,203,332.53	4,203,332.53
2023-2024 Rate	4.96*	13.52*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,187,162.51	4,680,201.84	4,680,201.84
Indirect costs based on rate ** multiplied by actual direct costs	257,283.26	632,763.29	634,635.37
2023-2024 Actual Indirect Costs	239,691.72	746,652.39	746,652.39
2021-2022 Fixed Carry Forward	-4,306.34	27,983.43	26,377.71
Total Indirect Costs	243,998.06	718,668.96	720,274.68
Over/(Under) Recovery	13,285.20	-85,905.67	-85,639.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	239,691.72	746,652.39	746,652.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,285.20	-85,905.67	-85,639.31
Total Projected Indirect 2025-2026 (Numerator)	226,406.52	832,558.06	832,291.70
Direct Costs	5,187,162.51	4,680,201.84	4,680,201.84
Rate for 2025-2026 **	4.36*	17.79*	17.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31140
Form R0418

*** Preliminary ***

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	73,883.15	239,214.34	239,214.34
2021-2022 Fixed Carry Forward	-2,719.87	-42,629.05	-42,759.14
Total Indirect Costs	76,603.02	281,843.39	281,973.48
2021-2022 Direct Costs	1,726,852.68	1,561,521.49	1,561,521.49
2023-2024 Rate	4.44*	18.05*	18.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,072,346.79	1,919,124.51	1,919,124.51
Indirect costs based on rate ** multiplied by actual direct costs	92,012.20	287,868.68	346,593.89
2023-2024 Actual Indirect Costs	91,464.40	244,686.68	244,686.68
2021-2022 Fixed Carry Forward	-2,719.87	-42,629.05	-42,759.14
Total Indirect Costs	94,184.27	287,315.73	287,445.82
Over/(Under) Recovery	-2,172.07	0.00	59,148.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	91,464.40	244,686.68	244,686.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,172.07	0.00	59,148.07
Total Projected Indirect 2025-2026 (Numerator)	93,636.47	244,686.68	185,538.61
Direct Costs	2,072,346.79	1,919,124.51	1,919,124.51
Rate for 2025-2026 **	4.52*	12.75*	9.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 31900
Form R0418

*** Preliminary ***

Copper Island Academy
52125 Industrial Dr. N.
Calumet, MI 49913

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	15,364.00	165,324.00	165,324.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,364.00	165,324.00	165,324.00
2021-2022 Direct Costs	2,092,304.00	1,942,344.00	1,942,344.00
2023-2024 Rate	0.73*	8.51*	8.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,780,196.00	3,488,038.00	3,488,038.00
Indirect costs based on rate ** multiplied by actual direct costs	27,595.43	296,832.03	296,832.03
2023-2024 Actual Indirect Costs	27,702.00	319,860.00	319,860.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,702.00	319,860.00	319,860.00
Over/(Under) Recovery	-106.57	-23,027.97	-23,027.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,702.00	319,860.00	319,860.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-106.57	-23,027.97	-23,027.97
Total Projected Indirect 2025-2026 (Numerator)	27,808.57	342,887.97	342,887.97
Direct Costs	3,780,196.00	3,488,038.00	3,488,038.00
Rate for 2025-2026 **	0.74*	9.83*	9.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32000
Form R0418

*** Preliminary ***

Huron ISD
1299 S THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,839,468.12	2,529,523.64	2,529,523.64
2021-2022 Fixed Carry Forward	99,265.96	0.00	542,269.99
Total Indirect Costs	1,740,202.16	2,529,523.64	1,987,253.65
2021-2022 Direct Costs	15,799,246.20	15,109,190.68	15,109,190.68
2023-2024 Rate	11.01*	16.74*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,674,562.41	17,918,309.40	17,918,309.40
Indirect costs based on rate ** multiplied by actual direct costs	2,056,069.32	2,687,746.41	2,356,257.69
2023-2024 Actual Indirect Costs	2,131,048.37	2,887,301.38	2,887,301.38
2021-2022 Fixed Carry Forward	99,265.96	0.00	542,269.99
Total Indirect Costs	2,031,782.41	2,887,301.38	2,345,031.39
Over/(Under) Recovery	24,286.91	0.00	11,226.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,131,048.37	2,887,301.38	2,887,301.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	24,286.91	0.00	11,226.30
Total Projected Indirect 2025-2026 (Numerator)	2,106,761.46	2,887,301.38	2,876,075.08
Direct Costs	18,674,562.41	17,918,309.40	17,918,309.40
Rate for 2025-2026 **	11.28*	16.11*	16.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32010
Form R0418

*** Preliminary ***

Bad Axe Public Schools
200 N BARRIE RD STE 100
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	236,124.74	1,394,409.04	1,394,409.04
2021-2022 Fixed Carry Forward	85,003.76	0.00	87,580.69
Total Indirect Costs	151,120.98	1,394,409.04	1,306,828.35
2021-2022 Direct Costs	10,534,985.87	9,376,701.57	9,376,701.57
2023-2024 Rate	1.43*	14.87*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,285,356.87	10,905,077.40	10,905,077.40
Indirect costs based on rate ** multiplied by actual direct costs	175,680.60	1,621,585.01	1,520,167.79
2023-2024 Actual Indirect Costs	273,640.40	1,653,919.87	1,653,919.87
2021-2022 Fixed Carry Forward	85,003.76	0.00	87,580.69
Total Indirect Costs	188,636.64	1,653,919.87	1,566,339.18
Over/(Under) Recovery	-12,956.04	-32,334.86	-46,171.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	273,640.40	1,653,919.87	1,653,919.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-12,956.04	-32,334.86	-46,171.39
Total Projected Indirect 2025-2026 (Numerator)	286,596.44	1,686,254.73	1,700,091.26
Direct Costs	12,285,356.87	10,905,077.40	10,905,077.40
Rate for 2025-2026 **	2.33*	15.46*	15.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32030
Form R0418

*** Preliminary ***

Caseville Public Schools
6609 VINE ST
CASEVILLE, MI 48725

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,445.15	165,396.60	165,396.60
2021-2022 Fixed Carry Forward	-2,163.24	34,201.38	34,296.43
Total Indirect Costs	10,608.39	131,195.22	131,100.17
2021-2022 Direct Costs	3,389,738.90	3,232,787.45	3,232,787.45
2023-2024 Rate	0.31*	4.06*	4.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,760,656.59	3,388,590.88	3,388,590.88
Indirect costs based on rate ** multiplied by actual direct costs	11,658.04	137,576.79	137,576.79
2023-2024 Actual Indirect Costs	98,642.38	470,708.09	470,708.09
2021-2022 Fixed Carry Forward	-2,163.24	34,201.38	34,296.43
Total Indirect Costs	100,805.62	436,506.71	436,411.66
Over/(Under) Recovery	-89,147.58	-264,728.55	-264,538.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	98,642.38	470,708.09	470,708.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-89,147.58	-264,728.55	-264,538.44
Total Projected Indirect 2025-2026 (Numerator)	187,789.96	735,436.64	735,246.53
Direct Costs	3,760,656.59	3,388,590.88	3,388,590.88
Rate for 2025-2026 **	4.99*	21.70*	21.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32040
Form R0418

*** Preliminary ***

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,156.57	41,819.91	41,819.91
2021-2022 Fixed Carry Forward	5,294.64	0.00	-5,134.29
Total Indirect Costs	2,861.93	41,819.91	46,954.20
2021-2022 Direct Costs	268,006.32	234,342.98	234,342.98
2023-2024 Rate	1.07*	17.85*	20.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	257,649.75	232,090.78	232,090.78
Indirect costs based on rate ** multiplied by actual direct costs	2,756.85	34,813.62	46,510.99
2023-2024 Actual Indirect Costs	11,200.99	36,759.96	36,759.96
2021-2022 Fixed Carry Forward	5,294.64	0.00	-5,134.29
Total Indirect Costs	5,906.35	36,759.96	41,894.25
Over/(Under) Recovery	-3,149.50	0.00	4,616.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,200.99	36,759.96	36,759.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,149.50	0.00	4,616.74
Total Projected Indirect 2025-2026 (Numerator)	14,350.49	36,759.96	32,143.22
Direct Costs	257,649.75	232,090.78	232,090.78
Rate for 2025-2026 **	5.57*	15.84*	13.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32050
Form R0418

*** Preliminary ***

Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	418,079.34	1,311,776.65	1,311,776.65
2021-2022 Fixed Carry Forward	88,733.84	-22,090.82	-22,838.94
Total Indirect Costs	329,345.50	1,333,867.47	1,334,615.59
2021-2022 Direct Costs	12,139,533.07	11,245,835.76	11,245,835.76
2023-2024 Rate	2.71*	11.86*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,998,124.38	12,868,484.39	12,868,484.39
Indirect costs based on rate ** multiplied by actual direct costs	379,349.17	1,526,202.25	1,527,489.10
2023-2024 Actual Indirect Costs	570,058.15	1,699,698.14	1,699,698.14
2021-2022 Fixed Carry Forward	88,733.84	-22,090.82	-22,838.94
Total Indirect Costs	481,324.31	1,721,788.96	1,722,537.08
Over/(Under) Recovery	-101,975.14	-195,586.71	-195,047.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	570,058.15	1,699,698.14	1,699,698.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-101,975.14	-195,586.71	-195,047.98
Total Projected Indirect 2025-2026 (Numerator)	672,033.29	1,895,284.85	1,894,746.12
Direct Costs	13,998,124.38	12,868,484.39	12,868,484.39
Rate for 2025-2026 **	4.80*	14.73*	14.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32060
Form R0418

*** Preliminary ***

Harbor Beach Community Schools
402 S 5TH ST
HARBOR BEACH, MI 48441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	236,124.13	809,208.51	809,208.51
2021-2022 Fixed Carry Forward	-19,675.38	38,960.18	19,698.00
Total Indirect Costs	255,799.51	770,248.33	789,510.51
2021-2022 Direct Costs	6,631,432.16	6,058,347.78	6,058,347.78
2023-2024 Rate	3.86*	12.71*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,918,401.03	6,297,540.61	6,297,540.61
Indirect costs based on rate ** multiplied by actual direct costs	267,050.28	800,417.41	820,569.54
2023-2024 Actual Indirect Costs	309,881.10	930,741.52	930,741.52
2021-2022 Fixed Carry Forward	-19,675.38	38,960.18	19,698.00
Total Indirect Costs	329,556.48	891,781.34	911,043.52
Over/(Under) Recovery	-62,506.20	-91,363.93	-90,473.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	309,881.10	930,741.52	930,741.52
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,506.20	-91,363.93	-90,473.98
Total Projected Indirect 2025-2026 (Numerator)	372,387.30	1,022,105.45	1,021,215.50
Direct Costs	6,918,401.03	6,297,540.61	6,297,540.61
Rate for 2025-2026 **	5.38*	16.23*	16.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32080
Form R0418

*** Preliminary ***

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	171,175.27	754,014.57	754,014.57
2021-2022 Fixed Carry Forward	11,501.58	0.00	117,178.61
Total Indirect Costs	159,673.69	754,014.57	636,835.96
2021-2022 Direct Costs	6,269,391.98	5,686,552.68	5,686,552.68
2023-2024 Rate	2.55*	13.26*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,047,079.87	5,570,429.88	5,570,429.88
Indirect costs based on rate ** multiplied by actual direct costs	154,200.54	738,639.00	623,888.15
2023-2024 Actual Indirect Costs	187,274.58	663,924.57	663,924.57
2021-2022 Fixed Carry Forward	11,501.58	0.00	117,178.61
Total Indirect Costs	175,773.00	663,924.57	546,745.96
Over/(Under) Recovery	-21,572.46	74,714.43	77,142.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	187,274.58	663,924.57	663,924.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,572.46	74,714.43	77,142.19
Total Projected Indirect 2025-2026 (Numerator)	208,847.04	589,210.14	586,782.38
Direct Costs	6,047,079.87	5,570,429.88	5,570,429.88
Rate for 2025-2026 **	3.45*	10.58*	10.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32090
Form R0418

*** Preliminary ***

Owendale-Gagetown Area School District
7166 E MAIN ST
OWENDALE, MI 48754

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	64,928.46	248,199.75	248,199.75
2021-2022 Fixed Carry Forward	3,834.76	0.00	39,162.49
Total Indirect Costs	61,093.70	248,199.75	209,037.26
2021-2022 Direct Costs	2,056,967.32	1,873,696.03	1,873,696.03
2023-2024 Rate	2.97*	13.25*	11.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,193,582.07	1,977,709.61	1,977,709.61
Indirect costs based on rate ** multiplied by actual direct costs	65,149.39	262,046.52	220,712.39
2023-2024 Actual Indirect Costs	92,770.80	308,643.26	308,643.26
2021-2022 Fixed Carry Forward	3,834.76	0.00	39,162.49
Total Indirect Costs	88,936.04	308,643.26	269,480.77
Over/(Under) Recovery	-23,786.65	-46,596.74	-48,768.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	92,770.80	308,643.26	308,643.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,786.65	-46,596.74	-48,768.38
Total Projected Indirect 2025-2026 (Numerator)	116,557.45	355,240.00	357,411.64
Direct Costs	2,193,582.07	1,977,709.61	1,977,709.61
Rate for 2025-2026 **	5.31*	17.96*	18.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32170
Form R0418

*** Preliminary ***

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	140,114.11	663,535.12	663,535.12
2021-2022 Fixed Carry Forward	63,791.99	226,322.12	226,322.12
Total Indirect Costs	76,322.12	437,213.00	437,213.00
2021-2022 Direct Costs	8,245,381.70	7,721,960.69	7,721,960.69
2023-2024 Rate	0.93*	5.66*	5.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,159,170.52	8,519,502.22	8,519,502.22
Indirect costs based on rate ** multiplied by actual direct costs	85,180.29	482,203.83	482,203.83
2023-2024 Actual Indirect Costs	316,696.47	956,364.77	956,364.77
2021-2022 Fixed Carry Forward	63,791.99	226,322.12	226,322.12
Total Indirect Costs	252,904.48	730,042.65	730,042.65
Over/(Under) Recovery	-103,932.20	-247,838.82	-247,838.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	316,696.47	956,364.77	956,364.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-103,932.20	-247,838.82	-247,838.82
Total Projected Indirect 2025-2026 (Numerator)	420,628.67	1,204,203.59	1,204,203.59
Direct Costs	9,159,170.52	8,519,502.22	8,519,502.22
Rate for 2025-2026 **	4.59*	14.13*	14.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32260
Form R0418

*** Preliminary ***

Colfax Township S/D #1F
1509 N VAN DYKE RD
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,960.00	26,106.55	26,106.55
2021-2022 Fixed Carry Forward	285.32	-3,607.90	-3,796.70
Total Indirect Costs	7,674.68	29,714.45	29,903.25
2021-2022 Direct Costs	214,469.89	196,323.34	196,323.34
2023-2024 Rate	3.58*	15.14*	15.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	258,960.67	238,802.05	238,802.05
Indirect costs based on rate ** multiplied by actual direct costs	9,270.79	35,820.31	36,369.55
2023-2024 Actual Indirect Costs	9,886.23	30,044.85	30,044.85
2021-2022 Fixed Carry Forward	285.32	-3,607.90	-3,796.70
Total Indirect Costs	9,600.91	33,652.75	33,841.55
Over/(Under) Recovery	-330.12	0.00	2,528.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,886.23	30,044.85	30,044.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-330.12	0.00	2,528.00
Total Projected Indirect 2025-2026 (Numerator)	10,216.35	30,044.85	27,516.85
Direct Costs	258,960.67	238,802.05	238,802.05
Rate for 2025-2026 **	3.95*	12.58*	11.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32610
Form R0418

*** Preliminary ***

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,442.27	37,601.30	37,601.30
2021-2022 Fixed Carry Forward	105.14	-17,008.08	-16,552.91
Total Indirect Costs	8,337.13	54,609.38	54,154.21
2021-2022 Direct Costs	418,990.46	389,831.43	389,831.43
2023-2024 Rate	1.99*	14.01*	13.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	495,793.89	464,175.90	464,175.90
Indirect costs based on rate ** multiplied by actual direct costs	9,866.30	65,031.04	64,474.03
2023-2024 Actual Indirect Costs	15,785.91	47,403.90	47,403.90
2021-2022 Fixed Carry Forward	105.14	-17,008.08	-16,552.91
Total Indirect Costs	15,680.77	64,411.98	63,956.81
Over/(Under) Recovery	-5,814.47	619.06	517.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,785.91	47,403.90	47,403.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,814.47	619.06	517.22
Total Projected Indirect 2025-2026 (Numerator)	21,600.38	46,784.84	46,886.68
Direct Costs	495,793.89	464,175.90	464,175.90
Rate for 2025-2026 **	4.36*	10.08*	10.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32620
Form R0418

*** Preliminary ***

Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,739.00	28,998.24	28,998.24
2021-2022 Fixed Carry Forward	-932.12	0.00	26,546.04
Total Indirect Costs	9,671.12	28,998.24	2,452.20
2021-2022 Direct Costs	302,648.82	282,389.58	282,389.58
2023-2024 Rate	3.20*	10.27*	0.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	383,469.41	354,887.14	354,887.14
Indirect costs based on rate ** multiplied by actual direct costs	12,271.02	36,446.91	3,087.52
2023-2024 Actual Indirect Costs	10,593.00	39,175.27	39,175.27
2021-2022 Fixed Carry Forward	-932.12	0.00	26,546.04
Total Indirect Costs	11,525.12	39,175.27	12,629.23
Over/(Under) Recovery	745.90	-2,728.36	-9,541.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	10,593.00	39,175.27	39,175.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	745.90	-2,728.36	-9,541.71
Total Projected Indirect 2025-2026 (Numerator)	9,847.10	41,903.63	48,716.98
Direct Costs	383,469.41	354,887.14	354,887.14
Rate for 2025-2026 **	2.57*	11.81*	13.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 32650
Form R0418

*** Preliminary ***

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,544.01	29,145.57	29,145.57
2021-2022 Fixed Carry Forward	1,176.46	0.00	5,144.37
Total Indirect Costs	7,367.55	29,145.57	24,001.20
2021-2022 Direct Costs	281,107.31	260,505.75	260,505.75
2023-2024 Rate	2.62*	11.19*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	312,460.90	288,543.94	288,543.94
Indirect costs based on rate ** multiplied by actual direct costs	8,186.48	32,288.07	26,574.90
2023-2024 Actual Indirect Costs	15,107.06	39,024.02	39,024.02
2021-2022 Fixed Carry Forward	1,176.46	0.00	5,144.37
Total Indirect Costs	13,930.60	39,024.02	33,879.65
Over/(Under) Recovery	-5,744.12	-6,735.95	-7,304.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,107.06	39,024.02	39,024.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,744.12	-6,735.95	-7,304.75
Total Projected Indirect 2025-2026 (Numerator)	20,851.18	45,759.97	46,328.77
Direct Costs	312,460.90	288,543.94	288,543.94
Rate for 2025-2026 **	6.67*	15.86*	16.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33000
Form R0418

*** Preliminary ***

Ingham ISD
2630 W HOWELL RD
MASON, MI 48854

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,310,208.15	10,221,127.71	10,221,127.71
2021-2022 Fixed Carry Forward	0.00	0.00	-72,548.09
Total Indirect Costs	8,310,208.15	10,221,127.71	10,293,675.80
2021-2022 Direct Costs	44,061,252.17	42,498,239.62	42,498,239.62
2023-2024 Rate	18.86*	24.05*	24.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	89,897,799.85	87,583,525.07	87,583,525.07
Indirect costs based on rate ** multiplied by actual direct costs	13,484,669.98	13,137,528.76	21,212,729.77
2023-2024 Actual Indirect Costs	9,551,203.10	11,865,477.88	11,865,477.88
2021-2022 Fixed Carry Forward	0.00	0.00	-72,548.09
Total Indirect Costs	9,551,203.10	11,865,477.88	11,938,025.97
Over/(Under) Recovery	0.00	0.00	9,274,703.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,551,203.10	11,865,477.88	11,865,477.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	9,274,703.80
Total Projected Indirect 2025-2026 (Numerator)	9,551,203.10	11,865,477.88	2,590,774.08
Direct Costs	89,897,799.85	87,583,525.07	87,583,525.07
Rate for 2025-2026 **	10.62*	13.55*	2.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33010
Form R0418

*** Preliminary ***

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	972,830.50	3,982,496.90	3,982,496.90
2021-2022 Fixed Carry Forward	205,928.64	2,012,350.21	1,966,899.00
Total Indirect Costs	766,901.86	1,970,146.69	2,015,597.90
2021-2022 Direct Costs	46,472,205.75	43,346,689.13	43,346,689.13
2023-2024 Rate	1.65*	4.55*	4.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	55,100,655.00	49,425,198.48	49,425,198.48
Indirect costs based on rate ** multiplied by actual direct costs	909,160.81	2,248,846.53	2,298,271.73
2023-2024 Actual Indirect Costs	1,750,009.57	7,425,466.09	7,425,466.09
2021-2022 Fixed Carry Forward	205,928.64	2,012,350.21	1,966,899.00
Total Indirect Costs	1,544,080.93	5,413,115.88	5,458,567.09
Over/(Under) Recovery	-634,920.12	-3,164,269.35	-3,160,295.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,750,009.57	7,425,466.09	7,425,466.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-634,920.12	-3,164,269.35	-3,160,295.36
Total Projected Indirect 2025-2026 (Numerator)	2,384,929.69	10,589,735.44	10,585,761.45
Direct Costs	55,100,655.00	49,425,198.48	49,425,198.48
Rate for 2025-2026 **	4.33*	21.43*	21.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33020
Form R0418

*** Preliminary ***

Lansing Public School District
519 W KALAMAZOO ST
LANSING, MI 48933

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,726,090.05	14,143,927.20	14,143,927.20
2021-2022 Fixed Carry Forward	661,281.10	0.00	3,108,853.61
Total Indirect Costs	6,064,808.95	14,143,927.20	11,035,073.59
2021-2022 Direct Costs	151,479,426.07	145,604,827.02	145,604,827.02
2023-2024 Rate	4.00*	9.71*	7.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	203,971,666.08	190,842,876.89	190,842,876.89
Indirect costs based on rate ** multiplied by actual direct costs	8,158,866.64	18,530,843.35	14,465,890.07
2023-2024 Actual Indirect Costs	7,100,734.21	20,229,523.40	20,229,523.40
2021-2022 Fixed Carry Forward	661,281.10	0.00	3,108,853.61
Total Indirect Costs	6,439,453.11	20,229,523.40	17,120,669.79
Over/(Under) Recovery	1,719,413.53	-1,698,680.05	454,073.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,100,734.21	20,229,523.40	20,229,523.40
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,719,413.53	-1,698,680.05	454,073.89
Total Projected Indirect 2025-2026 (Numerator)	5,381,320.68	21,928,203.45	19,775,449.51
Direct Costs	203,971,666.08	190,842,876.89	190,842,876.89
Rate for 2025-2026 **	2.64*	11.49*	10.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33040
Form R0418

*** Preliminary ***

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	252,495.93	1,087,882.70	1,087,882.70
2021-2022 Fixed Carry Forward	-14,181.26	7,035.74	7,033.86
Total Indirect Costs	266,677.19	1,080,846.96	1,080,848.84
2021-2022 Direct Costs	9,073,210.49	8,237,823.72	8,237,823.72
2023-2024 Rate	2.94*	13.12*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,911,654.62	8,891,934.05	8,891,934.05
Indirect costs based on rate ** multiplied by actual direct costs	291,402.65	1,166,621.75	1,166,621.75
2023-2024 Actual Indirect Costs	269,796.53	1,289,517.10	1,289,517.10
2021-2022 Fixed Carry Forward	-14,181.26	7,035.74	7,033.86
Total Indirect Costs	283,977.79	1,282,481.36	1,282,483.24
Over/(Under) Recovery	7,424.86	-115,859.61	-115,861.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	269,796.53	1,289,517.10	1,289,517.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,424.86	-115,859.61	-115,861.49
Total Projected Indirect 2025-2026 (Numerator)	262,371.67	1,405,376.71	1,405,378.59
Direct Costs	9,911,654.62	8,891,934.05	8,891,934.05
Rate for 2025-2026 **	2.65*	15.81*	15.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33060
Form R0418

*** Preliminary ***

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,046,169.15	4,074,937.86	4,074,937.86
2021-2022 Fixed Carry Forward	310,808.27	0.00	322,605.93
Total Indirect Costs	735,360.88	4,074,937.86	3,752,331.93
2021-2022 Direct Costs	35,297,536.17	32,268,767.46	32,268,767.46
2023-2024 Rate	2.08*	12.63*	11.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,246,369.06	35,572,391.02	35,572,391.02
Indirect costs based on rate ** multiplied by actual direct costs	816,324.48	4,492,792.99	4,137,069.08
2023-2024 Actual Indirect Costs	1,076,821.41	4,750,799.45	4,750,799.45
2021-2022 Fixed Carry Forward	310,808.27	0.00	322,605.93
Total Indirect Costs	766,013.14	4,750,799.45	4,428,193.52
Over/(Under) Recovery	50,311.34	-258,006.46	31,481.48

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,076,821.41	4,750,799.45	4,750,799.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	50,311.34	-258,006.46	31,481.48
Total Projected Indirect 2025-2026 (Numerator)	1,026,510.07	5,008,805.91	4,719,317.97
Direct Costs	39,246,369.06	35,572,391.02	35,572,391.02
Rate for 2025-2026 **	2.62*	14.08*	13.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33070
Form R0418

*** Preliminary ***

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,446,171.15	7,768,805.77	7,768,805.77
2021-2022 Fixed Carry Forward	-390,853.97	-553,443.97	-553,345.82
Total Indirect Costs	2,837,025.12	8,322,249.74	8,322,151.59
2021-2022 Direct Costs	65,912,353.30	61,212,164.07	61,212,164.07
2023-2024 Rate	4.30*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	74,798,683.65	69,050,112.09	69,050,112.09
Indirect costs based on rate ** multiplied by actual direct costs	3,216,343.40	9,390,815.24	9,390,815.24
2023-2024 Actual Indirect Costs	2,419,487.91	8,168,059.47	8,168,059.47
2021-2022 Fixed Carry Forward	-390,853.97	-553,443.97	-553,345.82
Total Indirect Costs	2,810,341.88	8,721,503.44	8,721,405.29
Over/(Under) Recovery	406,001.52	669,311.80	669,409.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,419,487.91	8,168,059.47	8,168,059.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	406,001.52	669,311.80	669,409.95
Total Projected Indirect 2025-2026 (Numerator)	2,013,486.39	7,498,747.67	7,498,649.52
Direct Costs	74,798,683.65	69,050,112.09	69,050,112.09
Rate for 2025-2026 **	2.69*	10.86*	10.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33100
Form R0418

*** Preliminary ***

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	359,572.24	1,635,832.02	1,635,832.02
2021-2022 Fixed Carry Forward	-46,878.25	-310,547.49	-310,616.95
Total Indirect Costs	406,450.49	1,946,379.51	1,946,448.97
2021-2022 Direct Costs	13,721,515.04	12,445,255.26	12,445,255.26
2023-2024 Rate	2.96*	15.64*	15.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,448,401.47	13,041,772.68	13,041,772.68
Indirect costs based on rate ** multiplied by actual direct costs	427,672.68	1,956,265.90	2,039,733.25
2023-2024 Actual Indirect Costs	504,549.53	1,911,178.32	1,911,178.32
2021-2022 Fixed Carry Forward	-46,878.25	-310,547.49	-310,616.95
Total Indirect Costs	551,427.78	2,221,725.81	2,221,795.27
Over/(Under) Recovery	-123,755.10	0.00	-182,062.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	504,549.53	1,911,178.32	1,911,178.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-123,755.10	0.00	-182,062.02
Total Projected Indirect 2025-2026 (Numerator)	628,304.63	1,911,178.32	2,093,240.34
Direct Costs	14,448,401.47	13,041,772.68	13,041,772.68
Rate for 2025-2026 **	4.35*	14.65*	16.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33130
Form R0418

*** Preliminary ***

Mason Public Schools (Ingham)
201 W ASH ST
MASON, MI 48854

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,207,060.09	4,715,792.89	4,715,792.89
2021-2022 Fixed Carry Forward	4,337.88	-95,645.38	-97,617.04
Total Indirect Costs	1,202,722.21	4,811,438.27	4,813,409.93
2021-2022 Direct Costs	39,053,851.46	35,363,740.66	35,363,740.66
2023-2024 Rate	3.08*	13.61*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,496,811.93	41,905,450.11	41,905,450.11
Indirect costs based on rate ** multiplied by actual direct costs	1,401,301.81	5,703,331.76	5,703,331.76
2023-2024 Actual Indirect Costs	1,795,039.69	5,386,401.51	5,386,401.51
2021-2022 Fixed Carry Forward	4,337.88	-95,645.38	-97,617.04
Total Indirect Costs	1,790,701.81	5,482,046.89	5,484,018.55
Over/(Under) Recovery	-389,400.00	221,284.87	219,313.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,795,039.69	5,386,401.51	5,386,401.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-389,400.00	221,284.87	219,313.21
Total Projected Indirect 2025-2026 (Numerator)	2,184,439.69	5,165,116.64	5,167,088.30
Direct Costs	45,496,811.93	41,905,450.11	41,905,450.11
Rate for 2025-2026 **	4.80*	12.33*	12.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33170
Form R0418

*** Preliminary ***

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,253,205.26	7,103,151.70	7,103,151.70
2021-2022 Fixed Carry Forward	-152,104.59	-478,722.22	-478,926.62
Total Indirect Costs	2,405,309.85	7,581,873.92	7,582,078.32
2021-2022 Direct Costs	56,093,183.24	52,078,647.68	52,078,647.68
2023-2024 Rate	4.29*	14.56*	14.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	68,762,744.71	63,224,754.02	63,224,754.02
Indirect costs based on rate ** multiplied by actual direct costs	2,949,921.75	9,205,524.19	9,205,524.19
2023-2024 Actual Indirect Costs	3,018,064.88	8,556,055.57	8,556,055.57
2021-2022 Fixed Carry Forward	-152,104.59	-478,722.22	-478,926.62
Total Indirect Costs	3,170,169.47	9,034,777.79	9,034,982.19
Over/(Under) Recovery	-220,247.72	170,746.40	170,542.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,018,064.88	8,556,055.57	8,556,055.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-220,247.72	170,746.40	170,542.00
Total Projected Indirect 2025-2026 (Numerator)	3,238,312.60	8,385,309.17	8,385,513.57
Direct Costs	68,762,744.71	63,224,754.02	63,224,754.02
Rate for 2025-2026 **	4.71*	13.26*	13.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33200
Form R0418

*** Preliminary ***

Stockbridge Community Schools
100 Price Ave Ste A
STOCKBRIDGE, MI 49285

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	348,075.67	1,481,919.10	1,481,919.10
2021-2022 Fixed Carry Forward	72,093.50	184,967.37	184,719.99
Total Indirect Costs	275,982.17	1,296,951.73	1,297,199.11
2021-2022 Direct Costs	15,082,730.54	13,948,887.11	13,948,887.11
2023-2024 Rate	1.83*	9.30*	9.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,916,346.61	16,381,391.21	16,381,391.21
Indirect costs based on rate ** multiplied by actual direct costs	327,869.14	1,523,469.38	1,523,469.38
2023-2024 Actual Indirect Costs	417,093.27	1,952,048.67	1,952,048.67
2021-2022 Fixed Carry Forward	72,093.50	184,967.37	184,719.99
Total Indirect Costs	344,999.77	1,767,081.30	1,767,328.68
Over/(Under) Recovery	-17,130.63	-243,611.92	-243,859.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	417,093.27	1,952,048.67	1,952,048.67
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-17,130.63	-243,611.92	-243,859.30
Total Projected Indirect 2025-2026 (Numerator)	434,223.90	2,195,660.59	2,195,907.97
Direct Costs	17,916,346.61	16,381,391.21	16,381,391.21
Rate for 2025-2026 **	2.42*	13.40*	13.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33215
Form R0418

*** Preliminary ***

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,673,720.54	5,053,743.10	5,053,743.10
2021-2022 Fixed Carry Forward	27,118.99	0.00	301,597.26
Total Indirect Costs	1,646,601.55	5,053,743.10	4,752,145.84
2021-2022 Direct Costs	39,206,426.67	35,826,404.11	35,826,404.11
2023-2024 Rate	4.20*	14.11*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,240,746.17	43,710,057.17	43,710,057.17
Indirect costs based on rate ** multiplied by actual direct costs	1,942,111.34	6,167,489.07	5,795,953.58
2023-2024 Actual Indirect Costs	2,267,427.08	4,798,116.08	4,798,116.08
2021-2022 Fixed Carry Forward	27,118.99	0.00	301,597.26
Total Indirect Costs	2,240,308.09	4,798,116.08	4,496,518.82
Over/(Under) Recovery	-298,196.75	1,369,372.99	1,299,434.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,267,427.08	4,798,116.08	4,798,116.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-298,196.75	1,369,372.99	1,299,434.76
Total Projected Indirect 2025-2026 (Numerator)	2,565,623.83	3,428,743.09	3,498,681.32
Direct Costs	46,240,746.17	43,710,057.17	43,710,057.17
Rate for 2025-2026 **	5.55*	7.84*	8.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33220
Form R0418

*** Preliminary ***

Webberville Community Schools
309 E GRAND RIVER RD
WEBBERVILLE, MI 48892

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	204,356.18	859,288.28	859,288.28
2021-2022 Fixed Carry Forward	3,777.25	0.00	28,714.79
Total Indirect Costs	200,578.93	859,288.28	830,573.49
2021-2022 Direct Costs	6,020,384.30	5,365,452.20	5,365,452.20
2023-2024 Rate	3.33*	16.02*	15.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,254,587.66	5,519,798.66	5,519,798.66
Indirect costs based on rate ** multiplied by actual direct costs	208,277.77	827,969.80	854,464.83
2023-2024 Actual Indirect Costs	257,674.73	992,463.73	992,463.73
2021-2022 Fixed Carry Forward	3,777.25	0.00	28,714.79
Total Indirect Costs	253,897.48	992,463.73	963,748.94
Over/(Under) Recovery	-45,619.71	0.00	-109,284.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	257,674.73	992,463.73	992,463.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,619.71	0.00	-109,284.11
Total Projected Indirect 2025-2026 (Numerator)	303,294.44	992,463.73	1,101,747.84
Direct Costs	6,254,587.66	5,519,798.66	5,519,798.66
Rate for 2025-2026 **	4.85*	17.98*	19.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33230
Form R0418

*** Preliminary ***

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	482,432.34	2,777,104.62	2,777,104.62
2021-2022 Fixed Carry Forward	-86,733.26	0.00	-96,434.33
Total Indirect Costs	569,165.60	2,777,104.62	2,873,538.95
2021-2022 Direct Costs	21,527,739.69	19,233,067.41	19,233,067.41
2023-2024 Rate	2.64*	14.44*	14.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,816,176.59	23,158,674.81	23,158,674.81
Indirect costs based on rate ** multiplied by actual direct costs	681,547.06	3,344,112.64	3,459,906.02
2023-2024 Actual Indirect Costs	523,324.35	3,180,826.13	3,180,826.13
2021-2022 Fixed Carry Forward	-86,733.26	0.00	-96,434.33
Total Indirect Costs	610,057.61	3,180,826.13	3,277,260.46
Over/(Under) Recovery	71,489.45	163,286.51	182,645.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	523,324.35	3,180,826.13	3,180,826.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	71,489.45	163,286.51	182,645.56
Total Projected Indirect 2025-2026 (Numerator)	451,834.90	3,017,539.62	2,998,180.57
Direct Costs	25,816,176.59	23,158,674.81	23,158,674.81
Rate for 2025-2026 **	1.75*	13.03*	12.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33901
Form R0418

*** Preliminary ***

Cole Academy
1915 W MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	197,116.44	412,064.59	412,064.59
2021-2022 Fixed Carry Forward	-17,890.36	50,160.03	50,281.40
Total Indirect Costs	215,006.80	361,904.56	361,783.19
2021-2022 Direct Costs	3,491,551.68	3,276,603.53	3,276,603.53
2023-2024 Rate	6.16*	11.05*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,531,657.86	3,333,235.62	3,333,235.62
Indirect costs based on rate ** multiplied by actual direct costs	217,550.12	368,322.54	367,989.21
2023-2024 Actual Indirect Costs	293,527.42	491,949.66	491,949.66
2021-2022 Fixed Carry Forward	-17,890.36	50,160.03	50,281.40
Total Indirect Costs	311,417.78	441,789.63	441,668.26
Over/(Under) Recovery	-93,867.66	-73,467.09	-73,679.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	293,527.42	491,949.66	491,949.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-93,867.66	-73,467.09	-73,679.05
Total Projected Indirect 2025-2026 (Numerator)	387,395.08	565,416.75	565,628.71
Direct Costs	3,531,657.86	3,333,235.62	3,333,235.62
Rate for 2025-2026 **	10.97*	16.96*	16.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33904
Form R0418

*** Preliminary ***

Mid-Michigan Leadership Academy
730 W MAPLE ST
LANSING, MI 48906

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	159,919.00	630,611.00	630,611.00
2021-2022 Fixed Carry Forward	0.00	0.00	10,841.44
Total Indirect Costs	159,919.00	630,611.00	619,769.56
2021-2022 Direct Costs	4,635,189.00	4,164,497.00	4,164,497.00
2023-2024 Rate	3.45*	15.14*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,816,943.00	4,286,472.00	4,286,472.00
Indirect costs based on rate ** multiplied by actual direct costs	166,184.53	642,970.80	637,827.03
2023-2024 Actual Indirect Costs	159,893.00	690,364.00	690,364.00
2021-2022 Fixed Carry Forward	0.00	0.00	10,841.44
Total Indirect Costs	159,893.00	690,364.00	679,522.56
Over/(Under) Recovery	6,291.53	0.00	-41,695.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	159,893.00	690,364.00	690,364.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,291.53	0.00	-41,695.53
Total Projected Indirect 2025-2026 (Numerator)	153,601.47	690,364.00	732,059.53
Direct Costs	4,816,943.00	4,286,472.00	4,286,472.00
Rate for 2025-2026 **	3.19*	16.11*	17.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33909
Form R0418

*** Preliminary ***

Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	272,291.00	1,646,972.00	1,646,972.00
2021-2022 Fixed Carry Forward	50,279.84	0.00	0.00
Total Indirect Costs	222,011.16	1,646,972.00	1,646,972.00
2021-2022 Direct Costs	6,718,331.00	5,343,650.00	5,343,650.00
2023-2024 Rate	3.30*	30.82*	30.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,116,400.00	6,651,750.00	6,651,750.00
Indirect costs based on rate ** multiplied by actual direct costs	267,841.20	997,762.50	1,662,937.50
2023-2024 Actual Indirect Costs	415,896.00	1,880,546.00	1,880,546.00
2021-2022 Fixed Carry Forward	50,279.84	0.00	0.00
Total Indirect Costs	365,616.16	1,880,546.00	1,880,546.00
Over/(Under) Recovery	-97,774.96	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	415,896.00	1,880,546.00	1,880,546.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-97,774.96	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	513,670.96	1,880,546.00	1,880,546.00
Direct Costs	8,116,400.00	6,651,750.00	6,651,750.00
Rate for 2025-2026 **	6.33*	28.27*	28.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33910
Form R0418

*** Preliminary ***

Holly Park Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	223,322.00	1,701,228.00	1,701,228.00
2021-2022 Fixed Carry Forward	1,517.85	0.00	0.00
Total Indirect Costs	221,804.15	1,701,228.00	1,701,228.00
2021-2022 Direct Costs	6,170,523.00	4,692,617.00	4,692,617.00
2023-2024 Rate	3.59*	36.25*	36.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,919,228.00	5,623,498.00	5,623,498.00
Indirect costs based on rate ** multiplied by actual direct costs	248,400.29	843,524.70	1,405,874.50
2023-2024 Actual Indirect Costs	236,835.00	1,532,565.00	1,532,565.00
2021-2022 Fixed Carry Forward	1,517.85	0.00	0.00
Total Indirect Costs	235,317.15	1,532,565.00	1,532,565.00
Over/(Under) Recovery	13,083.14	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	236,835.00	1,532,565.00	1,532,565.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,083.14	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	223,751.86	1,532,565.00	1,532,565.00
Direct Costs	6,919,228.00	5,623,498.00	5,623,498.00
Rate for 2025-2026 **	3.23*	27.25*	27.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33911
Form R0418

*** Preliminary ***

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,771,395.77	2,042,736.98	2,042,736.98
2021-2022 Fixed Carry Forward	198,419.74	0.00	239,324.09
Total Indirect Costs	1,572,976.03	2,042,736.98	1,803,412.89
2021-2022 Direct Costs	13,669,781.44	13,398,440.23	13,398,440.23
2023-2024 Rate	11.51*	15.25*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,337,566.26	16,958,121.96	16,958,121.96
Indirect costs based on rate ** multiplied by actual direct costs	1,995,553.88	2,543,718.29	2,282,563.22
2023-2024 Actual Indirect Costs	24,313.09	403,757.39	403,757.39
2021-2022 Fixed Carry Forward	198,419.74	0.00	239,324.09
Total Indirect Costs	-174,106.65	403,757.39	164,433.30
Over/(Under) Recovery	2,169,660.53	0.00	2,118,129.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	24,313.09	403,757.39	403,757.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,169,660.53	0.00	2,118,129.92
Total Projected Indirect 2025-2026 (Numerator)	-2,145,347.44	403,757.39	-1,714,372.53
Direct Costs	17,337,566.26	16,958,121.96	16,958,121.96
Rate for 2025-2026 **	0.00*	2.38*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33914
Form R0418

*** Preliminary ***

Great Lakes Learning Academy
2875 EYDE PKWY
EAST LANSING, MI 48823

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	638,999.03	1,070,033.74	1,070,033.74
2021-2022 Fixed Carry Forward	47,210.92	-127,209.34	-127,209.34
Total Indirect Costs	591,788.11	1,197,243.08	1,197,243.08
2021-2022 Direct Costs	9,252,061.46	8,821,026.75	8,821,026.75
2023-2024 Rate	6.40*	13.57*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,341,790.65	10,341,790.65	10,341,790.65
Indirect costs based on rate ** multiplied by actual direct costs	661,874.60	1,403,380.99	1,403,380.99
2023-2024 Actual Indirect Costs	3,082,447.34	3,082,447.34	3,082,447.34
2021-2022 Fixed Carry Forward	47,210.92	-127,209.34	-127,209.34
Total Indirect Costs	3,035,236.42	3,209,656.68	3,209,656.68
Over/(Under) Recovery	-2,373,361.82	-1,806,275.69	-1,806,275.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,082,447.34	3,082,447.34	3,082,447.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,373,361.82	-1,806,275.69	-1,806,275.69
Total Projected Indirect 2025-2026 (Numerator)	5,455,809.16	4,888,723.03	4,888,723.03
Direct Costs	10,341,790.65	10,341,790.65	10,341,790.65
Rate for 2025-2026 **	52.75*	47.27*	47.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 33915
Form R0418

*** Preliminary ***

Blended Learning Academies Credit Recovery High School
1754 E CLARK RD
LANSING, MI 48906

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	283,406.33	336,673.87	336,673.87
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	283,406.33	336,673.87	336,673.87
2021-2022 Direct Costs	962,660.52	909,392.98	909,392.98
2023-2024 Rate	29.44*	37.02*	37.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,507,791.09	1,461,601.99	1,461,601.99
Indirect costs based on rate ** multiplied by actual direct costs	226,168.66	219,240.30	365,400.50
2023-2024 Actual Indirect Costs	349,079.70	395,268.80	395,268.80
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	349,079.70	395,268.80	395,268.80
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	349,079.70	395,268.80	395,268.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	349,079.70	395,268.80	395,268.80
Direct Costs	1,507,791.09	1,461,601.99	1,461,601.99
Rate for 2025-2026 **	23.15*	27.04*	27.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34000
Form R0418

*** Preliminary ***

Ionia ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,617,724.60	2,580,730.37	2,580,730.37
2021-2022 Fixed Carry Forward	120,267.91	-230,706.09	-230,706.09
Total Indirect Costs	1,497,456.69	2,811,436.46	2,811,436.46
2021-2022 Direct Costs	23,299,672.50	22,336,666.73	22,336,666.73
2023-2024 Rate	6.43*	12.59*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	26,552,180.94	25,542,378.38	25,542,378.38
Indirect costs based on rate ** multiplied by actual direct costs	1,707,305.23	3,215,785.44	3,215,785.44
2023-2024 Actual Indirect Costs	1,803,352.06	2,813,154.62	2,813,154.62
2021-2022 Fixed Carry Forward	120,267.91	-230,706.09	-230,706.09
Total Indirect Costs	1,683,084.15	3,043,860.71	3,043,860.71
Over/(Under) Recovery	24,221.08	171,924.73	171,924.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,803,352.06	2,813,154.62	2,813,154.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	24,221.08	171,924.73	171,924.73
Total Projected Indirect 2025-2026 (Numerator)	1,779,130.98	2,641,229.89	2,641,229.89
Direct Costs	26,552,180.94	25,542,378.38	25,542,378.38
Rate for 2025-2026 **	6.70*	10.34*	10.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34010
Form R0418

*** Preliminary ***

Ionia Public Schools
250 E TUTTLE RD
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,028,974.67	3,557,780.12	3,557,780.12
2021-2022 Fixed Carry Forward	113,463.36	-160,476.70	-205,205.45
Total Indirect Costs	915,511.31	3,718,256.82	3,762,985.57
2021-2022 Direct Costs	31,029,673.07	28,500,867.62	28,500,867.62
2023-2024 Rate	2.95*	13.05*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	33,471,955.55	30,496,369.71	30,496,369.71
Indirect costs based on rate ** multiplied by actual direct costs	987,422.69	3,979,776.25	4,025,520.80
2023-2024 Actual Indirect Costs	1,177,716.39	4,153,302.23	4,153,302.23
2021-2022 Fixed Carry Forward	113,463.36	-160,476.70	-205,205.45
Total Indirect Costs	1,064,253.03	4,313,778.93	4,358,507.68
Over/(Under) Recovery	-76,830.34	-334,002.68	-332,986.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,177,716.39	4,153,302.23	4,153,302.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-76,830.34	-334,002.68	-332,986.88
Total Projected Indirect 2025-2026 (Numerator)	1,254,546.73	4,487,304.91	4,486,289.11
Direct Costs	33,471,955.55	30,496,369.71	30,496,369.71
Rate for 2025-2026 **	3.75*	14.71*	14.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34080
Form R0418

*** Preliminary ***

Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	892,290.51	2,655,726.36	2,655,726.36
2021-2022 Fixed Carry Forward	-14,631.89	199,051.43	199,148.56
Total Indirect Costs	906,922.40	2,456,674.93	2,456,577.80
2021-2022 Direct Costs	22,334,745.70	20,571,309.85	20,571,309.85
2023-2024 Rate	4.06*	11.94*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,919,903.66	22,919,223.35	22,919,223.35
Indirect costs based on rate ** multiplied by actual direct costs	1,011,748.09	2,736,555.27	2,736,555.27
2023-2024 Actual Indirect Costs	737,285.99	2,737,966.30	2,737,966.30
2021-2022 Fixed Carry Forward	-14,631.89	199,051.43	199,148.56
Total Indirect Costs	751,917.88	2,538,914.87	2,538,817.74
Over/(Under) Recovery	259,830.21	197,640.40	197,737.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	737,285.99	2,737,966.30	2,737,966.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	259,830.21	197,640.40	197,737.53
Total Projected Indirect 2025-2026 (Numerator)	477,455.78	2,540,325.90	2,540,228.77
Direct Costs	24,919,903.66	22,919,223.35	22,919,223.35
Rate for 2025-2026 **	1.92*	11.08*	11.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34090
Form R0418

*** Preliminary ***

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	796,520.40	2,223,234.59	2,223,234.59
2021-2022 Fixed Carry Forward	-72,395.48	337,017.34	291,336.95
Total Indirect Costs	868,915.88	1,886,217.25	1,931,897.64
2021-2022 Direct Costs	19,662,126.77	18,235,412.58	18,235,412.58
2023-2024 Rate	4.42*	10.34*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,536,606.84	18,853,250.55	18,853,250.55
Indirect costs based on rate ** multiplied by actual direct costs	907,718.02	1,949,426.11	1,996,559.23
2023-2024 Actual Indirect Costs	886,380.78	2,569,737.07	2,569,737.07
2021-2022 Fixed Carry Forward	-72,395.48	337,017.34	291,336.95
Total Indirect Costs	958,776.26	2,232,719.73	2,278,400.12
Over/(Under) Recovery	-51,058.24	-283,293.62	-281,840.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	886,380.78	2,569,737.07	2,569,737.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-51,058.24	-283,293.62	-281,840.89
Total Projected Indirect 2025-2026 (Numerator)	937,439.02	2,853,030.69	2,851,577.96
Direct Costs	20,536,606.84	18,853,250.55	18,853,250.55
Rate for 2025-2026 **	4.56*	15.13*	15.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34110
Form R0418

*** Preliminary ***

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	816,626.44	2,870,342.83	2,870,342.83
2021-2022 Fixed Carry Forward	-141,497.10	-300,493.33	-299,650.35
Total Indirect Costs	958,123.54	3,170,836.16	3,169,993.18
2021-2022 Direct Costs	24,131,475.09	22,077,758.70	22,077,758.70
2023-2024 Rate	3.97*	14.36*	14.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,574,386.03	25,144,296.84	25,144,296.84
Indirect costs based on rate ** multiplied by actual direct costs	1,094,703.13	3,610,721.03	3,610,721.03
2023-2024 Actual Indirect Costs	986,628.41	3,416,717.60	3,416,717.60
2021-2022 Fixed Carry Forward	-141,497.10	-300,493.33	-299,650.35
Total Indirect Costs	1,128,125.51	3,717,210.93	3,716,367.95
Over/(Under) Recovery	-33,422.38	-106,489.90	-105,646.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	986,628.41	3,416,717.60	3,416,717.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-33,422.38	-106,489.90	-105,646.92
Total Projected Indirect 2025-2026 (Numerator)	1,020,050.79	3,523,207.50	3,522,364.52
Direct Costs	27,574,386.03	25,144,296.84	25,144,296.84
Rate for 2025-2026 **	3.70*	14.01*	14.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34120
Form R0418

*** Preliminary ***

Saranac Community Schools
225 PLEASANT ST
SARANAC, MI 48881

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	328,926.36	1,089,375.12	1,089,375.12
2021-2022 Fixed Carry Forward	40,135.33	46,504.69	46,986.27
Total Indirect Costs	288,791.03	1,042,870.43	1,042,388.85
2021-2022 Direct Costs	9,825,766.54	9,065,317.78	9,065,317.78
2023-2024 Rate	2.94*	11.50*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,792,900.88	9,980,045.51	9,980,045.51
Indirect costs based on rate ** multiplied by actual direct costs	317,311.29	1,147,705.23	1,147,705.23
2023-2024 Actual Indirect Costs	380,864.04	1,193,719.41	1,193,719.41
2021-2022 Fixed Carry Forward	40,135.33	46,504.69	46,986.27
Total Indirect Costs	340,728.71	1,147,214.72	1,146,733.14
Over/(Under) Recovery	-23,417.42	490.51	972.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	380,864.04	1,193,719.41	1,193,719.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,417.42	490.51	972.09
Total Projected Indirect 2025-2026 (Numerator)	404,281.46	1,193,228.90	1,192,747.32
Direct Costs	10,792,900.88	9,980,045.51	9,980,045.51
Rate for 2025-2026 **	3.75*	11.96*	11.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34140
Form R0418

*** Preliminary ***

Berlin Township S/D #3
6679 S STATE RD
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,375.16	24,156.88	24,156.88
2021-2022 Fixed Carry Forward	-272.35	0.00	1,438.55
Total Indirect Costs	9,647.51	24,156.88	22,718.33
2021-2022 Direct Costs	162,944.81	148,163.09	148,163.09
2023-2024 Rate	5.92*	16.30*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	186,680.96	159,828.18	159,828.18
Indirect costs based on rate ** multiplied by actual direct costs	11,051.51	23,974.23	24,501.66
2023-2024 Actual Indirect Costs	15,798.79	42,651.57	42,651.57
2021-2022 Fixed Carry Forward	-272.35	0.00	1,438.55
Total Indirect Costs	16,071.14	42,651.57	41,213.02
Over/(Under) Recovery	-5,019.63	0.00	-16,711.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,798.79	42,651.57	42,651.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,019.63	0.00	-16,711.36
Total Projected Indirect 2025-2026 (Numerator)	20,818.42	42,651.57	59,362.93
Direct Costs	186,680.96	159,828.18	159,828.18
Rate for 2025-2026 **	11.15*	26.69*	37.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34340
Form R0418

*** Preliminary ***

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,250.54	25,609.12	25,609.12
2021-2022 Fixed Carry Forward	-124.81	0.00	1,518.99
Total Indirect Costs	9,375.35	25,609.12	24,090.13
2021-2022 Direct Costs	215,756.42	199,397.84	199,397.84
2023-2024 Rate	4.35*	12.84*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	208,574.47	172,033.42	172,033.42
Indirect costs based on rate ** multiplied by actual direct costs	9,072.99	22,089.09	20,781.64
2023-2024 Actual Indirect Costs	16,182.98	52,724.03	52,724.03
2021-2022 Fixed Carry Forward	-124.81	0.00	1,518.99
Total Indirect Costs	16,307.79	52,724.03	51,205.04
Over/(Under) Recovery	-7,234.80	-30,634.94	-30,423.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	16,182.98	52,724.03	52,724.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,234.80	-30,634.94	-30,423.40
Total Projected Indirect 2025-2026 (Numerator)	23,417.78	83,358.97	83,147.43
Direct Costs	208,574.47	172,033.42	172,033.42
Rate for 2025-2026 **	11.23*	48.46*	48.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 34360
Form R0418

*** Preliminary ***

Ionia Township S/D #2
2120 N STATE RD
IONIA, MI 48846

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,216.67	46,819.51	46,819.51
2021-2022 Fixed Carry Forward	5,228.56	-17,195.59	-17,268.21
Total Indirect Costs	3,988.11	64,015.10	64,087.72
2021-2022 Direct Costs	282,972.97	245,370.13	245,370.13
2023-2024 Rate	1.41*	26.09*	26.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	263,869.49	246,104.32	246,104.32
Indirect costs based on rate ** multiplied by actual direct costs	3,720.56	36,915.65	61,526.08
2023-2024 Actual Indirect Costs	16,095.32	33,860.49	33,860.49
2021-2022 Fixed Carry Forward	5,228.56	-17,195.59	-17,268.21
Total Indirect Costs	10,866.76	51,056.08	51,128.70
Over/(Under) Recovery	-7,146.20	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	16,095.32	33,860.49	33,860.49
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,146.20	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	23,241.52	33,860.49	33,860.49
Direct Costs	263,869.49	246,104.32	246,104.32
Rate for 2025-2026 **	8.81*	13.76*	13.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 35000
Form R0418

*** Preliminary ***

Iosco RESA
27 N REMPERT RD
TAWAS CITY, MI 48763

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	463,174.33	792,576.39	792,576.39
2021-2022 Fixed Carry Forward	-146,411.07	-237,506.60	-237,506.60
Total Indirect Costs	609,585.40	1,030,082.99	1,030,082.99
2021-2022 Direct Costs	9,078,336.38	8,748,934.32	8,748,934.32
2023-2024 Rate	6.71*	11.77*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,196,546.12	10,761,135.60	10,761,135.60
Indirect costs based on rate ** multiplied by actual direct costs	751,288.24	1,266,585.66	1,266,585.66
2023-2024 Actual Indirect Costs	390,408.94	825,819.46	825,819.46
2021-2022 Fixed Carry Forward	-146,411.07	-237,506.60	-237,506.60
Total Indirect Costs	536,820.01	1,063,326.06	1,063,326.06
Over/(Under) Recovery	214,468.23	203,259.60	203,259.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	390,408.94	825,819.46	825,819.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	214,468.23	203,259.60	203,259.60
Total Projected Indirect 2025-2026 (Numerator)	175,940.71	622,559.86	622,559.86
Direct Costs	11,196,546.12	10,761,135.60	10,761,135.60
Rate for 2025-2026 **	1.57*	5.79*	5.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 35010
Form R0418

*** Preliminary ***

Oscoda Area Schools
P.O. Box 694
Oscoda, MI 48750

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	469,455.41	1,757,819.25	1,757,819.25
2021-2022 Fixed Carry Forward	13,069.54	52,358.73	52,600.14
Total Indirect Costs	456,385.87	1,705,460.52	1,705,219.11
2021-2022 Direct Costs	14,429,225.49	13,140,861.65	13,140,861.65
2023-2024 Rate	3.16*	12.98*	12.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,942,699.98	15,347,365.03	15,347,365.03
Indirect costs based on rate ** multiplied by actual direct costs	535,389.32	1,992,087.98	1,992,087.98
2023-2024 Actual Indirect Costs	734,606.24	2,329,941.19	2,329,941.19
2021-2022 Fixed Carry Forward	13,069.54	52,358.73	52,600.14
Total Indirect Costs	721,536.70	2,277,582.46	2,277,341.05
Over/(Under) Recovery	-186,147.38	-285,494.48	-285,253.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	734,606.24	2,329,941.19	2,329,941.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-186,147.38	-285,494.48	-285,253.07
Total Projected Indirect 2025-2026 (Numerator)	920,753.62	2,615,435.67	2,615,194.26
Direct Costs	16,942,699.98	15,347,365.03	15,347,365.03
Rate for 2025-2026 **	5.43*	17.04*	17.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 35020
Form R0418

*** Preliminary ***

Hale Area Schools
200 W MAIN ST
HALE, MI 48739

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	316,079.27	686,469.41	686,469.41
2021-2022 Fixed Carry Forward	87,538.37	0.00	105,175.96
Total Indirect Costs	228,540.90	686,469.41	581,293.45
2021-2022 Direct Costs	4,340,575.86	3,970,185.72	3,970,185.72
2023-2024 Rate	5.27*	17.29*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,010,246.33	4,542,105.85	4,542,105.85
Indirect costs based on rate ** multiplied by actual direct costs	264,039.98	681,315.88	664,964.30
2023-2024 Actual Indirect Costs	391,188.80	859,329.28	859,329.28
2021-2022 Fixed Carry Forward	87,538.37	0.00	105,175.96
Total Indirect Costs	303,650.43	859,329.28	754,153.32
Over/(Under) Recovery	-39,610.45	0.00	-89,189.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	391,188.80	859,329.28	859,329.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,610.45	0.00	-89,189.02
Total Projected Indirect 2025-2026 (Numerator)	430,799.25	859,329.28	948,518.30
Direct Costs	5,010,246.33	4,542,105.85	4,542,105.85
Rate for 2025-2026 **	8.60*	18.92*	20.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 35030
Form R0418

*** Preliminary ***

Tawas Area Schools
245 W M 55
TAWAS CITY, MI 48763

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	661,757.91	1,860,376.82	1,860,376.82
2021-2022 Fixed Carry Forward	78,781.77	0.00	20,585.62
Total Indirect Costs	582,976.14	1,860,376.82	1,839,791.20
2021-2022 Direct Costs	12,833,445.20	11,634,826.29	11,634,826.29
2023-2024 Rate	4.54*	15.99*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,176,125.86	13,092,842.72	13,092,842.72
Indirect costs based on rate ** multiplied by actual direct costs	643,596.11	1,963,926.41	2,069,978.43
2023-2024 Actual Indirect Costs	858,982.06	1,942,265.20	1,942,265.20
2021-2022 Fixed Carry Forward	78,781.77	0.00	20,585.62
Total Indirect Costs	780,200.29	1,942,265.20	1,921,679.58
Over/(Under) Recovery	-136,604.18	0.00	148,298.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	858,982.06	1,942,265.20	1,942,265.20
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-136,604.18	0.00	148,298.85
Total Projected Indirect 2025-2026 (Numerator)	995,586.24	1,942,265.20	1,793,966.35
Direct Costs	14,176,125.86	13,092,842.72	13,092,842.72
Rate for 2025-2026 **	7.02*	14.83*	13.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 35040
Form R0418

*** Preliminary ***

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	545,659.03	1,601,848.38	1,601,848.38
2021-2022 Fixed Carry Forward	-338,153.37	-733,287.03	-733,877.21
Total Indirect Costs	883,812.40	2,335,135.41	2,335,725.59
2021-2022 Direct Costs	8,672,679.54	7,616,490.19	7,616,490.19
2023-2024 Rate	10.19*	30.66*	30.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,143,619.03	8,330,534.97	8,330,534.97
Indirect costs based on rate ** multiplied by actual direct costs	931,734.78	1,249,580.25	2,082,633.74
2023-2024 Actual Indirect Costs	415,662.60	1,228,746.66	1,228,746.66
2021-2022 Fixed Carry Forward	-338,153.37	-733,287.03	-733,877.21
Total Indirect Costs	753,815.97	1,962,033.69	1,962,623.87
Over/(Under) Recovery	177,918.81	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	415,662.60	1,228,746.66	1,228,746.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	177,918.81	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	237,743.79	1,228,746.66	1,228,746.66
Direct Costs	9,143,619.03	8,330,534.97	8,330,534.97
Rate for 2025-2026 **	2.60*	14.75*	14.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 35902
Form R0418

*** Preliminary ***

Alternative Educational Academy of Iosco County
40 W M 55
TAWAS CITY, MI 48763

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,861.67	92,336.55	92,336.55
2021-2022 Fixed Carry Forward	3,182.07	-32,124.80	-32,124.80
Total Indirect Costs	4,679.60	124,461.35	124,461.35
2021-2022 Direct Costs	1,312,330.03	1,227,855.15	1,227,855.15
2023-2024 Rate	0.36*	10.14*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,673,654.15	1,572,547.00	1,572,547.00
Indirect costs based on rate ** multiplied by actual direct costs	6,025.15	159,456.27	159,456.27
2023-2024 Actual Indirect Costs	7,839.60	108,946.75	108,946.75
2021-2022 Fixed Carry Forward	3,182.07	-32,124.80	-32,124.80
Total Indirect Costs	4,657.53	141,071.55	141,071.55
Over/(Under) Recovery	1,367.62	18,384.72	18,384.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,839.60	108,946.75	108,946.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,367.62	18,384.72	18,384.72
Total Projected Indirect 2025-2026 (Numerator)	6,471.98	90,562.03	90,562.03
Direct Costs	1,673,654.15	1,572,547.00	1,572,547.00
Rate for 2025-2026 **	0.39*	5.76*	5.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 36015
Form R0418

*** Preliminary ***

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	36,065.90	466,321.04	466,321.04
2021-2022 Fixed Carry Forward	140,301.42	108,715.99	108,984.16
Total Indirect Costs	-104,235.52	357,605.05	357,336.88
2021-2022 Direct Costs	5,389,968.21	4,959,713.07	4,959,713.07
2023-2024 Rate	0.00*	7.21*	7.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,413,734.14	5,848,482.04	5,848,482.04
Indirect costs based on rate ** multiplied by actual direct costs	0.00	421,675.56	421,090.71
2023-2024 Actual Indirect Costs	128,105.51	693,357.61	693,357.61
2021-2022 Fixed Carry Forward	140,301.42	108,715.99	108,984.16
Total Indirect Costs	-12,195.91	584,641.62	584,373.45
Over/(Under) Recovery	0.00	-162,966.06	-163,282.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	128,105.51	693,357.61	693,357.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-162,966.06	-163,282.74
Total Projected Indirect 2025-2026 (Numerator)	128,105.51	856,323.67	856,640.35
Direct Costs	6,413,734.14	5,848,482.04	5,848,482.04
Rate for 2025-2026 **	2.00*	14.64*	14.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 36025
Form R0418

*** Preliminary ***

West Iron County Public Schools
601 NICK BAUMGARTNER WAY
IRON RIVER, MI 49935

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	524,845.28	1,511,525.32	1,511,525.32
2021-2022 Fixed Carry Forward	-117,197.11	-354,104.53	-314,602.67
Total Indirect Costs	642,042.39	1,865,629.85	1,826,127.99
2021-2022 Direct Costs	9,951,984.38	8,965,304.34	8,965,304.34
2023-2024 Rate	6.45*	20.81*	20.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,110,790.03	10,043,218.42	10,043,218.42
Indirect costs based on rate ** multiplied by actual direct costs	716,645.96	1,506,482.76	2,045,803.59
2023-2024 Actual Indirect Costs	581,484.21	1,649,055.82	1,649,055.82
2021-2022 Fixed Carry Forward	-117,197.11	-354,104.53	-314,602.67
Total Indirect Costs	698,681.32	2,003,160.35	1,963,658.49
Over/(Under) Recovery	17,964.64	0.00	82,145.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	581,484.21	1,649,055.82	1,649,055.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	17,964.64	0.00	82,145.10
Total Projected Indirect 2025-2026 (Numerator)	563,519.57	1,649,055.82	1,566,910.72
Direct Costs	11,110,790.03	10,043,218.42	10,043,218.42
Rate for 2025-2026 **	5.07*	16.42*	15.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 37010
Form R0418

*** Preliminary ***

Mt. Pleasant City School District
720 N KINNEY AVE
MOUNT PLEASANT, MI 48858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,343,614.29	4,489,517.74	4,489,517.74
2021-2022 Fixed Carry Forward	20,795.24	-245,406.55	-246,916.10
Total Indirect Costs	1,322,819.05	4,734,924.29	4,736,433.84
2021-2022 Direct Costs	46,655,068.74	43,312,200.78	43,312,200.78
2023-2024 Rate	2.84*	10.93*	10.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	53,937,818.84	50,270,705.99	50,270,705.99
Indirect costs based on rate ** multiplied by actual direct costs	1,531,834.06	5,494,588.16	5,499,615.24
2023-2024 Actual Indirect Costs	1,815,227.55	5,482,340.40	5,482,340.40
2021-2022 Fixed Carry Forward	20,795.24	-245,406.55	-246,916.10
Total Indirect Costs	1,794,432.31	5,727,746.95	5,729,256.50
Over/(Under) Recovery	-262,598.25	-233,158.79	-229,641.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,815,227.55	5,482,340.40	5,482,340.40
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-262,598.25	-233,158.79	-229,641.26
Total Projected Indirect 2025-2026 (Numerator)	2,077,825.80	5,715,499.19	5,711,981.66
Direct Costs	53,937,818.84	50,270,705.99	50,270,705.99
Rate for 2025-2026 **	3.85*	11.37*	11.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 37040
Form R0418

*** Preliminary ***

Beal City Public Schools
3180 W BEAL CITY RD
MT PLEASANT, MI 48858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	301,060.95	830,537.30	830,537.30
2021-2022 Fixed Carry Forward	-3,377.84	10,532.53	10,155.44
Total Indirect Costs	304,438.79	820,004.77	820,381.86
2021-2022 Direct Costs	7,437,533.66	6,908,057.31	6,908,057.31
2023-2024 Rate	4.09*	11.87*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,576,434.26	7,915,649.49	7,915,649.49
Indirect costs based on rate ** multiplied by actual direct costs	350,776.16	939,587.59	940,379.16
2023-2024 Actual Indirect Costs	335,638.78	996,423.55	996,423.55
2021-2022 Fixed Carry Forward	-3,377.84	10,532.53	10,155.44
Total Indirect Costs	339,016.62	985,891.02	986,268.11
Over/(Under) Recovery	11,759.54	-46,303.43	-45,888.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	335,638.78	996,423.55	996,423.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	11,759.54	-46,303.43	-45,888.95
Total Projected Indirect 2025-2026 (Numerator)	323,879.24	1,042,726.98	1,042,312.50
Direct Costs	8,576,434.26	7,915,649.49	7,915,649.49
Rate for 2025-2026 **	3.78*	13.17*	13.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 37060
Form R0418

*** Preliminary ***

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	666,525.87	2,460,170.50	2,460,170.50
2021-2022 Fixed Carry Forward	-114,495.06	61,943.34	30,300.41
Total Indirect Costs	781,020.93	2,398,227.16	2,429,870.09
2021-2022 Direct Costs	19,151,620.13	17,357,975.50	17,357,975.50
2023-2024 Rate	4.08*	13.82*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,634,153.55	21,567,558.61	21,567,558.61
Indirect costs based on rate ** multiplied by actual direct costs	964,273.46	2,980,636.60	3,019,458.21
2023-2024 Actual Indirect Costs	742,649.51	2,809,244.45	2,809,244.45
2021-2022 Fixed Carry Forward	-114,495.06	61,943.34	30,300.41
Total Indirect Costs	857,144.57	2,747,301.11	2,778,944.04
Over/(Under) Recovery	107,128.89	233,335.49	240,514.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	742,649.51	2,809,244.45	2,809,244.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	107,128.89	233,335.49	240,514.17
Total Projected Indirect 2025-2026 (Numerator)	635,520.62	2,575,908.96	2,568,730.28
Direct Costs	23,634,153.55	21,567,558.61	21,567,558.61
Rate for 2025-2026 **	2.69*	11.94*	11.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 37900
Form R0418

*** Preliminary ***

Flextech High School Shepherd
380 W BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	10,420.00	39,269.00	39,269.00
2021-2022 Fixed Carry Forward	2,694.81	-3,949.32	-3,949.32
Total Indirect Costs	7,725.19	43,218.32	43,218.32
2021-2022 Direct Costs	790,049.00	761,200.00	761,200.00
2023-2024 Rate	0.98*	5.68*	5.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	943,550.00	910,476.00	910,476.00
Indirect costs based on rate ** multiplied by actual direct costs	9,246.79	51,715.04	51,715.04
2023-2024 Actual Indirect Costs	7,677.00	40,751.00	40,751.00
2021-2022 Fixed Carry Forward	2,694.81	-3,949.32	-3,949.32
Total Indirect Costs	4,982.19	44,700.32	44,700.32
Over/(Under) Recovery	4,264.60	7,014.72	7,014.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,677.00	40,751.00	40,751.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,264.60	7,014.72	7,014.72
Total Projected Indirect 2025-2026 (Numerator)	3,412.40	33,736.28	33,736.28
Direct Costs	943,550.00	910,476.00	910,476.00
Rate for 2025-2026 **	0.36*	3.71*	3.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 37901
Form R0418

*** Preliminary ***

Renaissance Public School Academy
2797 S ISABELLA RD
MOUNT PLEASANT, MI 48858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	143,701.00	435,914.00	435,914.00
2021-2022 Fixed Carry Forward	-40,334.17	-89,860.35	-89,401.52
Total Indirect Costs	184,035.17	525,774.35	525,315.52
2021-2022 Direct Costs	4,014,265.00	3,722,052.00	3,722,052.00
2023-2024 Rate	4.58*	14.13*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,786,721.00	4,420,087.00	4,420,087.00
Indirect costs based on rate ** multiplied by actual direct costs	219,231.82	624,558.29	623,674.28
2023-2024 Actual Indirect Costs	94,538.00	461,172.00	461,172.00
2021-2022 Fixed Carry Forward	-40,334.17	-89,860.35	-89,401.52
Total Indirect Costs	134,872.17	551,032.35	550,573.52
Over/(Under) Recovery	84,359.65	73,525.94	73,100.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	94,538.00	461,172.00	461,172.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	84,359.65	73,525.94	73,100.76
Total Projected Indirect 2025-2026 (Numerator)	10,178.35	387,646.06	388,071.24
Direct Costs	4,786,721.00	4,420,087.00	4,420,087.00
Rate for 2025-2026 **	0.21*	8.77*	8.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38000
Form R0418

*** Preliminary ***

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	8,970,179.29	11,632,521.14	11,632,521.14
2021-2022 Fixed Carry Forward	-311,216.08	0.00	-431,085.83
Total Indirect Costs	9,281,395.37	11,632,521.14	12,063,606.97
2021-2022 Direct Costs	62,115,948.45	59,453,606.60	59,453,606.60
2023-2024 Rate	14.94*	19.57*	20.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	75,983,476.03	72,225,078.69	72,225,078.69
Indirect costs based on rate ** multiplied by actual direct costs	11,351,931.32	10,833,761.80	14,654,468.47
2023-2024 Actual Indirect Costs	11,502,629.39	15,261,026.73	15,261,026.73
2021-2022 Fixed Carry Forward	-311,216.08	0.00	-431,085.83
Total Indirect Costs	11,813,845.47	15,261,026.73	15,692,112.56
Over/(Under) Recovery	-461,914.15	0.00	-1,037,644.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,502,629.39	15,261,026.73	15,261,026.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-461,914.15	0.00	-1,037,644.09
Total Projected Indirect 2025-2026 (Numerator)	11,964,543.54	15,261,026.73	16,298,670.82
Direct Costs	75,983,476.03	72,225,078.69	72,225,078.69
Rate for 2025-2026 **	15.75*	21.13*	22.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38010
Form R0418

*** Preliminary ***

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	758,907.68	2,723,029.45	2,723,029.45
2021-2022 Fixed Carry Forward	260,718.36	278,268.20	279,450.33
Total Indirect Costs	498,189.32	2,444,761.25	2,443,579.12
2021-2022 Direct Costs	31,098,917.86	29,134,796.09	29,134,796.09
2023-2024 Rate	1.60*	8.39*	8.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,693,480.38	32,562,800.18	32,562,800.18
Indirect costs based on rate ** multiplied by actual direct costs	555,095.69	2,732,018.94	2,732,018.94
2023-2024 Actual Indirect Costs	1,434,201.96	3,564,882.16	3,564,882.16
2021-2022 Fixed Carry Forward	260,718.36	278,268.20	279,450.33
Total Indirect Costs	1,173,483.60	3,286,613.96	3,285,431.83
Over/(Under) Recovery	-618,387.91	-554,595.02	-553,412.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,434,201.96	3,564,882.16	3,564,882.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-618,387.91	-554,595.02	-553,412.89
Total Projected Indirect 2025-2026 (Numerator)	2,052,589.87	4,119,477.18	4,118,295.05
Direct Costs	34,693,480.38	32,562,800.18	32,562,800.18
Rate for 2025-2026 **	5.92*	12.65*	12.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38020
Form R0418

*** Preliminary ***

Vandercook Lake Public Schools
1000 E GOLF AVE
JACKSON, MI 49203

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	151,709.26	1,093,540.03	1,093,540.03
2021-2022 Fixed Carry Forward	-2,814.48	-183,198.78	-183,198.78
Total Indirect Costs	154,523.74	1,276,738.81	1,276,738.81
2021-2022 Direct Costs	10,125,089.07	9,183,258.30	9,183,258.30
2023-2024 Rate	1.53*	13.90*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,932,498.46	9,918,152.47	9,918,152.47
Indirect costs based on rate ** multiplied by actual direct costs	167,267.23	1,378,623.19	1,378,623.19
2023-2024 Actual Indirect Costs	21,796.40	1,036,142.39	1,036,142.39
2021-2022 Fixed Carry Forward	-2,814.48	-183,198.78	-183,198.78
Total Indirect Costs	24,610.88	1,219,341.17	1,219,341.17
Over/(Under) Recovery	142,656.35	159,282.02	159,282.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	21,796.40	1,036,142.39	1,036,142.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	142,656.35	159,282.02	159,282.02
Total Projected Indirect 2025-2026 (Numerator)	-120,859.95	876,860.37	876,860.37
Direct Costs	10,932,498.46	9,918,152.47	9,918,152.47
Rate for 2025-2026 **	0.00*	8.84*	8.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38040
Form R0418

*** Preliminary ***

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	281,690.01	1,783,891.67	1,783,891.67
2021-2022 Fixed Carry Forward	-12,408.37	323,022.77	325,519.98
Total Indirect Costs	294,098.38	1,460,868.90	1,458,371.69
2021-2022 Direct Costs	17,366,206.95	15,864,005.29	15,864,005.29
2023-2024 Rate	1.69*	9.21*	9.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,872,870.29	19,200,781.88	19,200,781.88
Indirect costs based on rate ** multiplied by actual direct costs	352,751.51	1,768,392.01	1,764,551.85
2023-2024 Actual Indirect Costs	337,248.75	2,009,337.16	2,009,337.16
2021-2022 Fixed Carry Forward	-12,408.37	323,022.77	325,519.98
Total Indirect Costs	349,657.12	1,686,314.39	1,683,817.18
Over/(Under) Recovery	3,094.39	82,077.62	80,734.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	337,248.75	2,009,337.16	2,009,337.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,094.39	82,077.62	80,734.67
Total Projected Indirect 2025-2026 (Numerator)	334,154.36	1,927,259.54	1,928,602.49
Direct Costs	20,872,870.29	19,200,781.88	19,200,781.88
Rate for 2025-2026 **	1.60*	10.04*	10.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38050
Form R0418

*** Preliminary ***

Grass Lake Community Schools
899 S UNION ST
GRASS LAKE, MI 49240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	509,962.00	2,122,568.00	2,122,568.00
2021-2022 Fixed Carry Forward	45,968.08	-286,109.85	-314,029.58
Total Indirect Costs	463,993.92	2,408,677.85	2,436,597.58
2021-2022 Direct Costs	15,017,410.00	13,404,804.00	13,404,804.00
2023-2024 Rate	3.09*	17.97*	18.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,354,434.83	15,931,262.69	15,931,262.69
Indirect costs based on rate ** multiplied by actual direct costs	536,252.04	2,389,689.40	2,896,303.56
2023-2024 Actual Indirect Costs	862,374.72	2,285,546.86	2,285,546.86
2021-2022 Fixed Carry Forward	45,968.08	-286,109.85	-314,029.58
Total Indirect Costs	816,406.64	2,571,656.71	2,599,576.44
Over/(Under) Recovery	-280,154.60	0.00	296,727.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	862,374.72	2,285,546.86	2,285,546.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-280,154.60	0.00	296,727.12
Total Projected Indirect 2025-2026 (Numerator)	1,142,529.32	2,285,546.86	1,988,819.74
Direct Costs	17,354,434.83	15,931,262.69	15,931,262.69
Rate for 2025-2026 **	6.58*	14.35*	12.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38080
Form R0418

*** Preliminary ***

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	176,782.91	1,000,205.22	1,000,205.22
2021-2022 Fixed Carry Forward	9,658.16	-49,601.04	-49,220.10
Total Indirect Costs	167,124.75	1,049,806.26	1,049,425.32
2021-2022 Direct Costs	8,538,635.67	7,715,213.36	7,715,213.36
2023-2024 Rate	1.96*	13.61*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,027,846.16	9,136,764.10	9,136,764.10
Indirect costs based on rate ** multiplied by actual direct costs	196,545.78	1,243,513.59	1,242,599.92
2023-2024 Actual Indirect Costs	238,853.52	1,129,935.58	1,129,935.58
2021-2022 Fixed Carry Forward	9,658.16	-49,601.04	-49,220.10
Total Indirect Costs	229,195.36	1,179,536.62	1,179,155.68
Over/(Under) Recovery	-32,649.58	63,976.97	63,444.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	238,853.52	1,129,935.58	1,129,935.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-32,649.58	63,976.97	63,444.24
Total Projected Indirect 2025-2026 (Numerator)	271,503.10	1,065,958.61	1,066,491.34
Direct Costs	10,027,846.16	9,136,764.10	9,136,764.10
Rate for 2025-2026 **	2.71*	11.67*	11.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38090
Form R0418

*** Preliminary ***

East Jackson Community Schools
1404 N SUTTON RD
JACKSON, MI 49202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	166,781.47	1,548,177.22	1,548,177.22
2021-2022 Fixed Carry Forward	10,913.98	0.00	9,957.77
Total Indirect Costs	155,867.49	1,548,177.22	1,538,219.45
2021-2022 Direct Costs	11,408,166.25	10,026,770.50	10,026,770.50
2023-2024 Rate	1.37*	15.44*	15.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,134,143.15	9,883,201.02	9,883,201.02
Indirect costs based on rate ** multiplied by actual direct costs	152,537.76	1,482,480.15	1,516,083.04
2023-2024 Actual Indirect Costs	209,145.17	1,460,087.30	1,460,087.30
2021-2022 Fixed Carry Forward	10,913.98	0.00	9,957.77
Total Indirect Costs	198,231.19	1,460,087.30	1,450,129.53
Over/(Under) Recovery	-45,693.43	0.00	65,953.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	209,145.17	1,460,087.30	1,460,087.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,693.43	0.00	65,953.51
Total Projected Indirect 2025-2026 (Numerator)	254,838.60	1,460,087.30	1,394,133.79
Direct Costs	11,134,143.15	9,883,201.02	9,883,201.02
Rate for 2025-2026 **	2.29*	14.77*	14.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38100
Form R0418

*** Preliminary ***

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	330,403.94	1,591,906.82	1,591,906.82
2021-2022 Fixed Carry Forward	-197,034.97	-397,676.45	-397,676.45
Total Indirect Costs	527,438.91	1,989,583.27	1,989,583.27
2021-2022 Direct Costs	11,934,925.73	10,673,422.85	10,673,422.85
2023-2024 Rate	4.42*	18.64*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,407,843.29	12,008,055.10	12,008,055.10
Indirect costs based on rate ** multiplied by actual direct costs	592,626.67	1,801,208.27	2,238,301.47
2023-2024 Actual Indirect Costs	438,899.44	1,838,687.63	1,838,687.63
2021-2022 Fixed Carry Forward	-197,034.97	-397,676.45	-397,676.45
Total Indirect Costs	635,934.41	2,236,364.08	2,236,364.08
Over/(Under) Recovery	-43,307.74	0.00	1,937.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	438,899.44	1,838,687.63	1,838,687.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-43,307.74	0.00	1,937.39
Total Projected Indirect 2025-2026 (Numerator)	482,207.18	1,838,687.63	1,836,750.24
Direct Costs	13,407,843.29	12,008,055.10	12,008,055.10
Rate for 2025-2026 **	3.60*	15.31*	15.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38120
Form R0418

*** Preliminary ***

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	383,057.52	1,875,136.71	1,875,136.71
2021-2022 Fixed Carry Forward	-454.85	-484,155.09	-484,454.62
Total Indirect Costs	383,512.37	2,359,291.80	2,359,591.33
2021-2022 Direct Costs	16,531,952.14	15,039,872.95	15,039,872.95
2023-2024 Rate	2.32*	15.69*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,522,538.94	15,729,144.42	15,729,144.42
Indirect costs based on rate ** multiplied by actual direct costs	429,722.90	2,359,371.66	2,467,902.76
2023-2024 Actual Indirect Costs	551,139.92	3,344,534.44	3,344,534.44
2021-2022 Fixed Carry Forward	-454.85	-484,155.09	-484,454.62
Total Indirect Costs	551,594.77	3,828,689.53	3,828,989.06
Over/(Under) Recovery	-121,871.87	0.00	-1,361,086.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	551,139.92	3,344,534.44	3,344,534.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-121,871.87	0.00	-1,361,086.30
Total Projected Indirect 2025-2026 (Numerator)	673,011.79	3,344,534.44	4,705,620.74
Direct Costs	18,522,538.94	15,729,144.42	15,729,144.42
Rate for 2025-2026 **	3.63*	21.26*	29.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38130
Form R0418

*** Preliminary ***

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	351,751.45	1,805,243.42	1,805,243.42
2021-2022 Fixed Carry Forward	118,423.91	-67,641.22	-104,732.59
Total Indirect Costs	233,327.54	1,872,884.64	1,909,976.01
2021-2022 Direct Costs	14,768,451.35	13,314,959.38	13,314,959.38
2023-2024 Rate	1.58*	14.07*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,042,069.69	15,747,354.88	15,747,354.88
Indirect costs based on rate ** multiplied by actual direct costs	269,264.70	2,215,652.83	2,258,170.69
2023-2024 Actual Indirect Costs	491,625.62	1,786,340.43	1,786,340.43
2021-2022 Fixed Carry Forward	118,423.91	-67,641.22	-104,732.59
Total Indirect Costs	373,201.71	1,853,981.65	1,891,073.02
Over/(Under) Recovery	-103,937.01	361,671.18	367,097.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	491,625.62	1,786,340.43	1,786,340.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-103,937.01	361,671.18	367,097.67
Total Projected Indirect 2025-2026 (Numerator)	595,562.63	1,424,669.25	1,419,242.76
Direct Costs	17,042,069.69	15,747,354.88	15,747,354.88
Rate for 2025-2026 **	3.49*	9.05*	9.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38140
Form R0418

*** Preliminary ***

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,074,944.81	4,708,017.65	4,708,017.65
2021-2022 Fixed Carry Forward	-850,982.16	-1,303,861.07	-1,303,435.14
Total Indirect Costs	1,925,926.97	6,011,878.72	6,011,452.79
2021-2022 Direct Costs	39,180,945.78	35,367,670.94	35,367,670.94
2023-2024 Rate	4.92*	17.00*	17.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	43,707,056.95	40,395,237.41	40,395,237.41
Indirect costs based on rate ** multiplied by actual direct costs	2,150,387.20	6,059,285.61	6,867,190.36
2023-2024 Actual Indirect Costs	1,927,516.93	5,239,336.47	5,239,336.47
2021-2022 Fixed Carry Forward	-850,982.16	-1,303,861.07	-1,303,435.14
Total Indirect Costs	2,778,499.09	6,543,197.54	6,542,771.61
Over/(Under) Recovery	-628,111.89	0.00	324,418.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,927,516.93	5,239,336.47	5,239,336.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-628,111.89	0.00	324,418.75
Total Projected Indirect 2025-2026 (Numerator)	2,555,628.82	5,239,336.47	4,914,917.72
Direct Costs	43,707,056.95	40,395,237.41	40,395,237.41
Rate for 2025-2026 **	5.85*	12.97*	12.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38150
Form R0418

*** Preliminary ***

Springport Public Schools
300 W MAIN ST
SPRINGPORT, MI 49284

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	163,147.12	1,284,947.82	1,284,947.82
2021-2022 Fixed Carry Forward	-4,395.21	11,005.70	11,011.56
Total Indirect Costs	167,542.33	1,273,942.12	1,273,936.26
2021-2022 Direct Costs	12,063,935.74	10,942,135.04	10,942,135.04
2023-2024 Rate	1.39*	11.64*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,500,858.97	12,146,832.78	12,146,832.78
Indirect costs based on rate ** multiplied by actual direct costs	187,661.94	1,413,891.34	1,413,891.34
2023-2024 Actual Indirect Costs	124,609.67	1,478,635.86	1,478,635.86
2021-2022 Fixed Carry Forward	-4,395.21	11,005.70	11,011.56
Total Indirect Costs	129,004.88	1,467,630.16	1,467,624.30
Over/(Under) Recovery	58,657.06	-53,738.82	-53,732.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	124,609.67	1,478,635.86	1,478,635.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	58,657.06	-53,738.82	-53,732.96
Total Projected Indirect 2025-2026 (Numerator)	65,952.61	1,532,374.68	1,532,368.82
Direct Costs	13,500,858.97	12,146,832.78	12,146,832.78
Rate for 2025-2026 **	0.49*	12.62*	12.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38170
Form R0418

*** Preliminary ***

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,419,242.03	8,014,976.90	8,014,976.90
2021-2022 Fixed Carry Forward	-161,319.07	-1,161,156.42	-1,158,665.92
Total Indirect Costs	2,580,561.10	9,176,133.32	9,173,642.82
2021-2022 Direct Costs	64,718,486.43	58,885,630.56	58,885,630.56
2023-2024 Rate	3.99*	15.58*	15.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	77,476,943.95	70,255,085.51	70,255,085.51
Indirect costs based on rate ** multiplied by actual direct costs	3,091,330.06	10,538,262.83	10,945,742.32
2023-2024 Actual Indirect Costs	4,273,916.09	11,495,774.53	11,495,774.53
2021-2022 Fixed Carry Forward	-161,319.07	-1,161,156.42	-1,158,665.92
Total Indirect Costs	4,435,235.16	12,656,930.95	12,654,440.45
Over/(Under) Recovery	-1,343,905.10	0.00	-1,708,698.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,273,916.09	11,495,774.53	11,495,774.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,343,905.10	0.00	-1,708,698.13
Total Projected Indirect 2025-2026 (Numerator)	5,617,821.19	11,495,774.53	13,204,472.66
Direct Costs	77,476,943.95	70,255,085.51	70,255,085.51
Rate for 2025-2026 **	7.25*	16.36*	18.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38900
Form R0418

*** Preliminary ***

Jackson Preparatory & Early College
2111 EMMONS RD
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	208,457.73	308,818.28	308,818.28
2021-2022 Fixed Carry Forward	10,544.06	0.00	0.00
Total Indirect Costs	197,913.67	308,818.28	308,818.28
2021-2022 Direct Costs	2,921,151.73	2,820,791.18	2,820,791.18
2023-2024 Rate	6.78*	10.95*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,630,784.77	2,572,061.77	2,572,061.77
Indirect costs based on rate ** multiplied by actual direct costs	178,367.21	281,640.76	281,640.76
2023-2024 Actual Indirect Costs	274,485.26	333,208.26	333,208.26
2021-2022 Fixed Carry Forward	10,544.06	0.00	0.00
Total Indirect Costs	263,941.20	333,208.26	333,208.26
Over/(Under) Recovery	-85,573.99	-51,567.50	-51,567.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	274,485.26	333,208.26	333,208.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-85,573.99	-51,567.50	-51,567.50
Total Projected Indirect 2025-2026 (Numerator)	360,059.25	384,775.76	384,775.76
Direct Costs	2,630,784.77	2,572,061.77	2,572,061.77
Rate for 2025-2026 **	13.69*	14.96*	14.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38901
Form R0418

*** Preliminary ***

Da Vinci Schools
2985 SPRINGPORT RD
JACKSON, MI 49202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,390.00	453,400.00	453,400.00
2021-2022 Fixed Carry Forward	43,203.48	0.00	285,315.30
Total Indirect Costs	1,186.52	453,400.00	168,084.70
2021-2022 Direct Costs	5,621,556.00	5,212,546.00	5,212,546.00
2023-2024 Rate	0.02*	8.70*	3.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,152,643.33	5,463,838.22	5,463,838.22
Indirect costs based on rate ** multiplied by actual direct costs	1,230.53	475,353.93	175,935.59
2023-2024 Actual Indirect Costs	188,011.23	876,816.34	876,816.34
2021-2022 Fixed Carry Forward	43,203.48	0.00	285,315.30
Total Indirect Costs	144,807.75	876,816.34	591,501.04
Over/(Under) Recovery	-143,577.22	-401,462.41	-415,565.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	188,011.23	876,816.34	876,816.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-143,577.22	-401,462.41	-415,565.45
Total Projected Indirect 2025-2026 (Numerator)	331,588.45	1,278,278.75	1,292,381.79
Direct Costs	6,152,643.33	5,463,838.22	5,463,838.22
Rate for 2025-2026 **	5.39*	23.40*	23.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 38902
Form R0418

*** Preliminary ***

Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	488,479.00	1,626,267.00	1,626,267.00
2021-2022 Fixed Carry Forward	-103,921.70	0.00	0.00
Total Indirect Costs	592,400.70	1,626,267.00	1,626,267.00
2021-2022 Direct Costs	6,867,062.00	5,729,274.00	5,729,274.00
2023-2024 Rate	8.63*	28.39*	28.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,093,573.00	5,810,472.00	5,810,472.00
Indirect costs based on rate ** multiplied by actual direct costs	612,175.35	871,570.80	1,452,618.00
2023-2024 Actual Indirect Costs	382,952.00	1,666,053.00	1,666,053.00
2021-2022 Fixed Carry Forward	-103,921.70	0.00	0.00
Total Indirect Costs	486,873.70	1,666,053.00	1,666,053.00
Over/(Under) Recovery	125,301.65	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	382,952.00	1,666,053.00	1,666,053.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	125,301.65	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	257,650.35	1,666,053.00	1,666,053.00
Direct Costs	7,093,573.00	5,810,472.00	5,810,472.00
Rate for 2025-2026 **	3.63*	28.67*	28.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39000
Form R0418

*** Preliminary ***

Kalamazoo RESA
1819 E MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,019,478.52	7,880,243.65	7,880,243.65
2021-2022 Fixed Carry Forward	-214,599.83	-101,425.81	-101,425.81
Total Indirect Costs	5,234,078.35	7,981,669.46	7,981,669.46
2021-2022 Direct Costs	71,732,935.46	68,872,170.33	68,872,170.33
2023-2024 Rate	7.30*	11.59*	11.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	78,334,286.04	74,650,466.21	74,650,466.21
Indirect costs based on rate ** multiplied by actual direct costs	5,718,402.88	8,651,989.03	8,651,989.03
2023-2024 Actual Indirect Costs	10,828,968.03	14,512,787.86	14,512,787.86
2021-2022 Fixed Carry Forward	-214,599.83	-101,425.81	-101,425.81
Total Indirect Costs	11,043,567.86	14,614,213.67	14,614,213.67
Over/(Under) Recovery	-5,325,164.98	-5,962,224.64	-5,962,224.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	10,828,968.03	14,512,787.86	14,512,787.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,325,164.98	-5,962,224.64	-5,962,224.64
Total Projected Indirect 2025-2026 (Numerator)	16,154,133.01	20,475,012.50	20,475,012.50
Direct Costs	78,334,286.04	74,650,466.21	74,650,466.21
Rate for 2025-2026 **	20.62*	27.43*	27.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39010
Form R0418

*** Preliminary ***

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,580,013.21	21,664,208.79	21,664,208.79
2021-2022 Fixed Carry Forward	372,144.36	-1,619,688.62	-1,618,698.76
Total Indirect Costs	4,207,868.85	23,283,897.41	23,282,907.55
2021-2022 Direct Costs	173,101,485.17	155,803,767.19	155,803,767.19
2023-2024 Rate	2.43*	14.94*	14.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	204,003,565.87	184,189,940.13	184,189,940.13
Indirect costs based on rate ** multiplied by actual direct costs	4,957,286.65	27,517,977.06	27,517,977.06
2023-2024 Actual Indirect Costs	5,529,331.90	25,342,957.64	25,342,957.64
2021-2022 Fixed Carry Forward	372,144.36	-1,619,688.62	-1,618,698.76
Total Indirect Costs	5,157,187.54	26,962,646.26	26,961,656.40
Over/(Under) Recovery	-199,900.89	555,330.80	556,320.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,529,331.90	25,342,957.64	25,342,957.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-199,900.89	555,330.80	556,320.66
Total Projected Indirect 2025-2026 (Numerator)	5,729,232.79	24,787,626.84	24,786,636.98
Direct Costs	204,003,565.87	184,189,940.13	184,189,940.13
Rate for 2025-2026 **	2.81*	13.46*	13.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39020
Form R0418

*** Preliminary ***

Climax-Scotts Community Schools
372 S MAIN ST
CLIMAX, MI 49034

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	384,268.45	1,001,662.63	1,001,662.63
2021-2022 Fixed Carry Forward	-205,989.63	-230,325.14	-228,144.20
Total Indirect Costs	590,258.08	1,231,987.77	1,229,806.83
2021-2022 Direct Costs	7,278,494.75	6,661,100.57	6,661,100.57
2023-2024 Rate	8.11*	18.50*	18.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,549,715.59	7,736,887.28	7,736,887.28
Indirect costs based on rate ** multiplied by actual direct costs	693,381.93	1,160,533.09	1,428,229.39
2023-2024 Actual Indirect Costs	407,995.98	1,220,824.29	1,220,824.29
2021-2022 Fixed Carry Forward	-205,989.63	-230,325.14	-228,144.20
Total Indirect Costs	613,985.61	1,451,149.43	1,448,968.49
Over/(Under) Recovery	79,396.32	0.00	-20,739.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	407,995.98	1,220,824.29	1,220,824.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	79,396.32	0.00	-20,739.10
Total Projected Indirect 2025-2026 (Numerator)	328,599.66	1,220,824.29	1,241,563.39
Direct Costs	8,549,715.59	7,736,887.28	7,736,887.28
Rate for 2025-2026 **	3.84*	15.78*	16.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39030
Form R0418

*** Preliminary ***

Comstock Public Schools
6138 KING HWY
KALAMAZOO, MI 49048

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	928,086.33	3,285,161.01	3,285,161.01
2021-2022 Fixed Carry Forward	197,597.85	0.00	204,616.36
Total Indirect Costs	730,488.48	3,285,161.01	3,080,544.65
2021-2022 Direct Costs	23,566,657.83	21,209,583.15	21,209,583.15
2023-2024 Rate	3.10*	15.49*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,203,340.50	27,204,647.83	27,204,647.83
Indirect costs based on rate ** multiplied by actual direct costs	936,303.56	4,080,697.17	3,950,114.86
2023-2024 Actual Indirect Costs	1,200,039.66	4,198,732.33	4,198,732.33
2021-2022 Fixed Carry Forward	197,597.85	0.00	204,616.36
Total Indirect Costs	1,002,441.81	4,198,732.33	3,994,115.97
Over/(Under) Recovery	-66,138.25	0.00	-44,001.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,200,039.66	4,198,732.33	4,198,732.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-66,138.25	0.00	-44,001.11
Total Projected Indirect 2025-2026 (Numerator)	1,266,177.91	4,198,732.33	4,242,733.44
Direct Costs	30,203,340.50	27,204,647.83	27,204,647.83
Rate for 2025-2026 **	4.19*	15.43*	15.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39050
Form R0418

*** Preliminary ***

Galesburg-Augusta Community Schools
1076 N 37TH ST
GALESBURG, MI 49053

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	539,892.86	1,790,115.23	1,790,115.23
2021-2022 Fixed Carry Forward	34,685.31	11,041.62	11,323.36
Total Indirect Costs	505,207.55	1,779,073.61	1,778,791.87
2021-2022 Direct Costs	14,510,782.61	13,260,560.24	13,260,560.24
2023-2024 Rate	3.48*	13.42*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,144,065.94	15,870,364.42	15,870,364.42
Indirect costs based on rate ** multiplied by actual direct costs	596,613.49	2,129,802.91	2,128,215.87
2023-2024 Actual Indirect Costs	625,503.74	1,899,205.26	1,899,205.26
2021-2022 Fixed Carry Forward	34,685.31	11,041.62	11,323.36
Total Indirect Costs	590,818.43	1,888,163.64	1,887,881.90
Over/(Under) Recovery	5,795.06	241,639.27	240,333.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	625,503.74	1,899,205.26	1,899,205.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	5,795.06	241,639.27	240,333.97
Total Projected Indirect 2025-2026 (Numerator)	619,708.68	1,657,565.99	1,658,871.29
Direct Costs	17,144,065.94	15,870,364.42	15,870,364.42
Rate for 2025-2026 **	3.61*	10.44*	10.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39065
Form R0418

*** Preliminary ***

Gull Lake Community Schools
10100 E D AVE
RICHLAND, MI 49083

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,334,877.88	4,609,469.23	4,609,469.23
2021-2022 Fixed Carry Forward	-450.05	-30,765.87	-33,186.17
Total Indirect Costs	1,335,327.93	4,640,235.10	4,642,655.40
2021-2022 Direct Costs	42,572,199.02	39,110,946.81	39,110,946.81
2023-2024 Rate	3.14*	11.86*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	48,494,730.14	44,902,091.17	44,902,091.17
Indirect costs based on rate ** multiplied by actual direct costs	1,522,734.53	5,325,388.01	5,329,878.22
2023-2024 Actual Indirect Costs	1,587,297.40	5,179,936.37	5,179,936.37
2021-2022 Fixed Carry Forward	-450.05	-30,765.87	-33,186.17
Total Indirect Costs	1,587,747.45	5,210,702.24	5,213,122.54
Over/(Under) Recovery	-65,012.92	114,685.77	116,755.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,587,297.40	5,179,936.37	5,179,936.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-65,012.92	114,685.77	116,755.68
Total Projected Indirect 2025-2026 (Numerator)	1,652,310.32	5,065,250.60	5,063,180.69
Direct Costs	48,494,730.14	44,902,091.17	44,902,091.17
Rate for 2025-2026 **	3.41*	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 2025-2026 Indirect Cost Rates
School District 39130
Form R0418

*** Preliminary ***

Parchment School District
520 N ORIENT ST
KALAMAZOO, MI 49004

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	746,460.31	3,045,194.41	3,045,194.41
2021-2022 Fixed Carry Forward	-196,929.55	-507,583.11	-507,403.81
Total Indirect Costs	943,389.86	3,552,777.52	3,552,598.22
2021-2022 Direct Costs	21,182,146.76	18,883,412.66	18,883,412.66
2023-2024 Rate	4.45*	18.81*	18.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,880,631.01	22,811,882.79	22,811,882.79
Indirect costs based on rate ** multiplied by actual direct costs	1,107,188.08	3,421,782.42	4,290,915.15
2023-2024 Actual Indirect Costs	866,055.86	2,934,804.08	2,934,804.08
2021-2022 Fixed Carry Forward	-196,929.55	-507,583.11	-507,403.81
Total Indirect Costs	1,062,985.41	3,442,387.19	3,442,207.89
Over/(Under) Recovery	44,202.67	0.00	848,707.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	866,055.86	2,934,804.08	2,934,804.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	44,202.67	0.00	848,707.26
Total Projected Indirect 2025-2026 (Numerator)	821,853.19	2,934,804.08	2,086,096.82
Direct Costs	24,880,631.01	22,811,882.79	22,811,882.79
Rate for 2025-2026 **	3.30*	12.87*	9.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39140
Form R0418

*** Preliminary ***

Portage Public Schools
8107 MUSTANG DR
PORTAGE, MI 49002

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,549,123.59	13,207,957.90	13,207,957.90
2021-2022 Fixed Carry Forward	98,245.85	-112,677.79	-107,333.51
Total Indirect Costs	3,450,877.74	13,320,635.69	13,315,291.41
2021-2022 Direct Costs	101,106,066.99	91,276,979.63	91,276,979.63
2023-2024 Rate	3.41*	14.59*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	120,156,216.92	110,174,933.89	110,174,933.89
Indirect costs based on rate ** multiplied by actual direct costs	4,097,327.00	16,074,522.85	16,074,522.85
2023-2024 Actual Indirect Costs	3,539,118.31	13,520,401.34	13,520,401.34
2021-2022 Fixed Carry Forward	98,245.85	-112,677.79	-107,333.51
Total Indirect Costs	3,440,872.46	13,633,079.13	13,627,734.85
Over/(Under) Recovery	656,454.54	2,441,443.72	2,446,788.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,539,118.31	13,520,401.34	13,520,401.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	656,454.54	2,441,443.72	2,446,788.00
Total Projected Indirect 2025-2026 (Numerator)	2,882,663.77	11,078,957.62	11,073,613.34
Direct Costs	120,156,216.92	110,174,933.89	110,174,933.89
Rate for 2025-2026 **	2.40*	10.06*	10.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39160
Form R0418

*** Preliminary ***

Schoolcraft Community Schools
13400 S 14TH ST
SCHOOLCRAFT, MI 49087

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	649,529.02	1,764,707.00	1,764,707.00
2021-2022 Fixed Carry Forward	-49,655.96	0.00	-52,307.38
Total Indirect Costs	699,184.98	1,764,707.00	1,817,014.38
2021-2022 Direct Costs	11,942,247.73	10,827,069.75	10,827,069.75
2023-2024 Rate	5.85*	16.30*	16.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,715,866.39	12,778,774.07	12,778,774.07
Indirect costs based on rate ** multiplied by actual direct costs	860,878.18	1,916,816.11	2,144,278.29
2023-2024 Actual Indirect Costs	792,404.00	2,729,496.32	2,729,496.32
2021-2022 Fixed Carry Forward	-49,655.96	0.00	-52,307.38
Total Indirect Costs	842,059.96	2,729,496.32	2,781,803.70
Over/(Under) Recovery	18,818.22	0.00	-637,525.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	792,404.00	2,729,496.32	2,729,496.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,818.22	0.00	-637,525.41
Total Projected Indirect 2025-2026 (Numerator)	773,585.78	2,729,496.32	3,367,021.73
Direct Costs	14,715,866.39	12,778,774.07	12,778,774.07
Rate for 2025-2026 **	5.26*	21.36*	26.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39170
Form R0418

*** Preliminary ***

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,172,081.43	3,704,478.57	3,704,478.57
2021-2022 Fixed Carry Forward	-42,017.97	-170,198.47	-171,085.00
Total Indirect Costs	1,214,099.40	3,874,677.04	3,875,563.57
2021-2022 Direct Costs	31,350,661.91	28,818,264.77	28,818,264.77
2023-2024 Rate	3.87*	13.45*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	36,513,712.38	33,652,209.31	33,652,209.31
Indirect costs based on rate ** multiplied by actual direct costs	1,413,080.67	4,526,222.15	4,526,222.15
2023-2024 Actual Indirect Costs	1,470,987.07	4,332,490.14	4,332,490.14
2021-2022 Fixed Carry Forward	-42,017.97	-170,198.47	-171,085.00
Total Indirect Costs	1,513,005.04	4,502,688.61	4,503,575.14
Over/(Under) Recovery	-99,924.37	23,533.54	22,647.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,470,987.07	4,332,490.14	4,332,490.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-99,924.37	23,533.54	22,647.01
Total Projected Indirect 2025-2026 (Numerator)	1,570,911.44	4,308,956.60	4,309,843.13
Direct Costs	36,513,712.38	33,652,209.31	33,652,209.31
Rate for 2025-2026 **	4.30*	12.80*	12.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39903
Form R0418

*** Preliminary ***

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	174,251.57	544,315.07	544,315.07
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	174,251.57	544,315.07	544,315.07
2021-2022 Direct Costs	1,668,121.16	1,298,057.66	1,298,057.66
2023-2024 Rate	10.45*	41.93*	41.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,648,652.11	1,251,219.86	1,251,219.86
Indirect costs based on rate ** multiplied by actual direct costs	172,284.15	187,682.98	312,804.97
2023-2024 Actual Indirect Costs	39,932.67	437,364.92	437,364.92
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	39,932.67	437,364.92	437,364.92
Over/(Under) Recovery	132,351.48	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	39,932.67	437,364.92	437,364.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	132,351.48	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-92,418.81	437,364.92	437,364.92
Direct Costs	1,648,652.11	1,251,219.86	1,251,219.86
Rate for 2025-2026 **	0.00*	34.96*	34.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39905
Form R0418

*** Preliminary ***

Paramount Charter Academy
3624 S WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	251,781.00	1,409,202.00	1,409,202.00
2021-2022 Fixed Carry Forward	-32,566.47	0.00	0.00
Total Indirect Costs	284,347.47	1,409,202.00	1,409,202.00
2021-2022 Direct Costs	6,712,036.00	5,554,615.00	5,554,615.00
2023-2024 Rate	4.24*	25.37*	25.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,741,315.00	5,544,852.00	5,544,852.00
Indirect costs based on rate ** multiplied by actual direct costs	285,831.76	831,727.80	1,386,213.00
2023-2024 Actual Indirect Costs	98,857.00	1,295,320.00	1,295,320.00
2021-2022 Fixed Carry Forward	-32,566.47	0.00	0.00
Total Indirect Costs	131,423.47	1,295,320.00	1,295,320.00
Over/(Under) Recovery	154,408.29	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	98,857.00	1,295,320.00	1,295,320.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	154,408.29	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-55,551.29	1,295,320.00	1,295,320.00
Direct Costs	6,741,315.00	5,544,852.00	5,544,852.00
Rate for 2025-2026 **	0.00*	23.36*	23.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39906
Form R0418

*** Preliminary ***

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	42,118.53	49,027.53	49,027.53
2021-2022 Fixed Carry Forward	-12,010.13	-19,500.18	-19,500.18
Total Indirect Costs	54,128.66	68,527.71	68,527.71
2021-2022 Direct Costs	439,880.10	432,971.10	432,971.10
2023-2024 Rate	12.31*	15.83*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	581,013.34	551,458.88	551,458.88
Indirect costs based on rate ** multiplied by actual direct costs	71,522.74	82,718.83	87,295.94
2023-2024 Actual Indirect Costs	74,857.70	104,412.16	104,412.16
2021-2022 Fixed Carry Forward	-12,010.13	-19,500.18	-19,500.18
Total Indirect Costs	86,867.83	123,912.34	123,912.34
Over/(Under) Recovery	-15,345.09	0.00	-36,616.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	74,857.70	104,412.16	104,412.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,345.09	0.00	-36,616.40
Total Projected Indirect 2025-2026 (Numerator)	90,202.79	104,412.16	141,028.56
Direct Costs	581,013.34	551,458.88	551,458.88
Rate for 2025-2026 **	15.53*	18.93*	25.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 39911
Form R0418

*** Preliminary ***

Kalamazoo Covenant Academy
404 W CROSSTOWN PKWY
KALAMAZOO, MI 49001

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	23,977.30	163,139.59	163,139.59
2021-2022 Fixed Carry Forward	12,675.39	654.98	654.98
Total Indirect Costs	11,301.91	162,484.61	162,484.61
2021-2022 Direct Costs	1,472,355.91	1,333,193.62	1,333,193.62
2023-2024 Rate	0.77*	12.19*	12.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,545,006.58	1,357,778.66	1,357,778.66
Indirect costs based on rate ** multiplied by actual direct costs	11,896.55	165,513.22	165,513.22
2023-2024 Actual Indirect Costs	18,534.10	205,762.02	205,762.02
2021-2022 Fixed Carry Forward	12,675.39	654.98	654.98
Total Indirect Costs	5,858.71	205,107.04	205,107.04
Over/(Under) Recovery	6,037.84	-39,593.82	-39,593.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	18,534.10	205,762.02	205,762.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,037.84	-39,593.82	-39,593.82
Total Projected Indirect 2025-2026 (Numerator)	12,496.26	245,355.84	245,355.84
Direct Costs	1,545,006.58	1,357,778.66	1,357,778.66
Rate for 2025-2026 **	0.81*	18.07*	18.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 40020
Form R0418

*** Preliminary ***

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	227,827.03	793,192.50	793,192.50
2021-2022 Fixed Carry Forward	-44,942.06	-121,162.51	-130,374.03
Total Indirect Costs	272,769.09	914,355.01	923,566.53
2021-2022 Direct Costs	5,838,059.57	5,428,352.06	5,428,352.06
2023-2024 Rate	4.67*	16.84*	17.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,150,010.80	6,524,569.72	6,524,569.72
Indirect costs based on rate ** multiplied by actual direct costs	333,905.50	978,685.46	1,109,829.31
2023-2024 Actual Indirect Costs	253,168.69	878,609.77	878,609.77
2021-2022 Fixed Carry Forward	-44,942.06	-121,162.51	-130,374.03
Total Indirect Costs	298,110.75	999,772.28	1,008,983.80
Over/(Under) Recovery	35,794.75	0.00	100,845.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	253,168.69	878,609.77	878,609.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	35,794.75	0.00	100,845.51
Total Projected Indirect 2025-2026 (Numerator)	217,373.94	878,609.77	777,764.26
Direct Costs	7,150,010.80	6,524,569.72	6,524,569.72
Rate for 2025-2026 **	3.04*	13.47*	11.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 40040
Form R0418

*** Preliminary ***

Kalkaska Public Schools
315 S CORAL ST
Kalkaska, MI 49646

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	573,796.22	2,231,829.28	2,231,829.28
2021-2022 Fixed Carry Forward	46,797.14	-54,073.73	-75,761.00
Total Indirect Costs	526,999.08	2,285,903.01	2,307,590.28
2021-2022 Direct Costs	18,007,549.18	16,349,516.12	16,349,516.12
2023-2024 Rate	2.93*	13.98*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,594,234.13	18,731,724.81	18,731,724.81
Indirect costs based on rate ** multiplied by actual direct costs	603,411.06	2,618,695.13	2,643,046.37
2023-2024 Actual Indirect Costs	667,960.43	2,530,469.75	2,530,469.75
2021-2022 Fixed Carry Forward	46,797.14	-54,073.73	-75,761.00
Total Indirect Costs	621,163.29	2,584,543.48	2,606,230.75
Over/(Under) Recovery	-17,752.23	34,151.65	36,815.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	667,960.43	2,530,469.75	2,530,469.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-17,752.23	34,151.65	36,815.62
Total Projected Indirect 2025-2026 (Numerator)	685,712.66	2,496,318.10	2,493,654.13
Direct Costs	20,594,234.13	18,731,724.81	18,731,724.81
Rate for 2025-2026 **	3.33*	13.33*	13.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 40060
Form R0418

*** Preliminary ***

Excelsior Township S/D #1
5521 M 72 E
KALKASKA, MI 49646

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	29,526.07	60,910.90	60,910.90
2021-2022 Fixed Carry Forward	1,254.25	2,321.71	1,759.94
Total Indirect Costs	28,271.82	58,589.19	59,150.96
2021-2022 Direct Costs	492,936.75	461,551.92	461,551.92
2023-2024 Rate	5.74*	12.69*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	580,047.27	522,648.27	522,648.27
Indirect costs based on rate ** multiplied by actual direct costs	33,294.71	66,324.07	67,003.51
2023-2024 Actual Indirect Costs	32,779.31	90,178.31	90,178.31
2021-2022 Fixed Carry Forward	1,254.25	2,321.71	1,759.94
Total Indirect Costs	31,525.06	87,856.60	88,418.37
Over/(Under) Recovery	1,769.65	-21,532.53	-21,414.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	32,779.31	90,178.31	90,178.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,769.65	-21,532.53	-21,414.86
Total Projected Indirect 2025-2026 (Numerator)	31,009.66	111,710.84	111,593.17
Direct Costs	580,047.27	522,648.27	522,648.27
Rate for 2025-2026 **	5.35*	21.37*	21.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41000
Form R0418

*** Preliminary ***

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,628,076.99	18,633,526.46	18,633,526.46
2021-2022 Fixed Carry Forward	120,663.95	254,127.90	253,728.36
Total Indirect Costs	9,507,413.04	18,379,398.56	18,379,798.10
2021-2022 Direct Costs	158,090,531.49	149,746,357.29	149,746,357.29
2023-2024 Rate	6.01*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	209,336,608.99	198,777,498.75	198,777,498.75
Indirect costs based on rate ** multiplied by actual direct costs	12,581,130.20	24,389,999.10	24,389,999.10
2023-2024 Actual Indirect Costs	12,105,357.33	22,664,467.57	22,664,467.57
2021-2022 Fixed Carry Forward	120,663.95	254,127.90	253,728.36
Total Indirect Costs	11,984,693.38	22,410,339.67	22,410,739.21
Over/(Under) Recovery	596,436.82	1,979,659.43	1,979,259.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	12,105,357.33	22,664,467.57	22,664,467.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	596,436.82	1,979,659.43	1,979,259.89
Total Projected Indirect 2025-2026 (Numerator)	11,508,920.51	20,684,808.14	20,685,207.68
Direct Costs	209,336,608.99	198,777,498.75	198,777,498.75
Rate for 2025-2026 **	5.50*	10.41*	10.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41010
Form R0418

*** Preliminary ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	12,629,353.23	26,680,382.50	26,680,382.50
2021-2022 Fixed Carry Forward	2,046,425.03	0.00	0.00
Total Indirect Costs	10,582,928.20	26,680,382.50	26,680,382.50
2021-2022 Direct Costs	198,942,178.57	186,234,744.55	186,234,744.55
2023-2024 Rate	5.32*	14.33*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	272,067,444.51	257,531,357.94	257,531,357.94
Indirect costs based on rate ** multiplied by actual direct costs	14,473,988.05	36,904,243.59	36,904,243.59
2023-2024 Actual Indirect Costs	9,787,359.90	24,323,446.47	24,323,446.47
2021-2022 Fixed Carry Forward	2,046,425.03	0.00	0.00
Total Indirect Costs	7,740,934.87	24,323,446.47	24,323,446.47
Over/(Under) Recovery	6,733,053.18	12,580,797.12	12,580,797.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,787,359.90	24,323,446.47	24,323,446.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,733,053.18	12,580,797.12	12,580,797.12
Total Projected Indirect 2025-2026 (Numerator)	3,054,306.72	11,742,649.35	11,742,649.35
Direct Costs	272,067,444.51	257,531,357.94	257,531,357.94
Rate for 2025-2026 **	1.12*	4.56*	4.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41020
Form R0418

*** Preliminary ***

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	893,944.15	3,985,691.23	3,985,691.23
2021-2022 Fixed Carry Forward	-221,315.62	-194,885.26	-197,103.34
Total Indirect Costs	1,115,259.77	4,180,576.49	4,182,794.57
2021-2022 Direct Costs	30,979,727.55	27,887,980.47	27,887,980.47
2023-2024 Rate	3.60*	14.99*	15.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,565,029.83	32,161,041.07	32,161,041.07
Indirect costs based on rate ** multiplied by actual direct costs	1,280,341.07	4,820,940.06	4,824,156.16
2023-2024 Actual Indirect Costs	1,080,830.39	4,484,819.15	4,484,819.15
2021-2022 Fixed Carry Forward	-221,315.62	-194,885.26	-197,103.34
Total Indirect Costs	1,302,146.01	4,679,704.41	4,681,922.49
Over/(Under) Recovery	-21,804.94	141,235.65	142,233.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,080,830.39	4,484,819.15	4,484,819.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,804.94	141,235.65	142,233.67
Total Projected Indirect 2025-2026 (Numerator)	1,102,635.33	4,343,583.50	4,342,585.48
Direct Costs	35,565,029.83	32,161,041.07	32,161,041.07
Rate for 2025-2026 **	3.10*	13.51*	13.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41025
Form R0418

*** Preliminary ***

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,862,781.21	6,515,581.09	6,515,581.09
2021-2022 Fixed Carry Forward	-261,655.30	0.00	-907,266.86
Total Indirect Costs	2,124,436.51	6,515,581.09	7,422,847.95
2021-2022 Direct Costs	39,113,205.95	34,329,865.45	34,329,865.45
2023-2024 Rate	5.43*	18.98*	21.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,696,297.89	41,947,748.35	41,947,748.35
Indirect costs based on rate ** multiplied by actual direct costs	2,535,608.98	6,292,162.25	9,069,103.19
2023-2024 Actual Indirect Costs	2,168,672.45	6,917,221.99	6,917,221.99
2021-2022 Fixed Carry Forward	-261,655.30	0.00	-907,266.86
Total Indirect Costs	2,430,327.75	6,917,221.99	7,824,488.85
Over/(Under) Recovery	105,281.23	0.00	1,244,614.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,168,672.45	6,917,221.99	6,917,221.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	105,281.23	0.00	1,244,614.34
Total Projected Indirect 2025-2026 (Numerator)	2,063,391.22	6,917,221.99	5,672,607.65
Direct Costs	46,696,297.89	41,947,748.35	41,947,748.35
Rate for 2025-2026 **	4.42*	16.49*	13.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41026
Form R0418

*** Preliminary ***

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,212,323.61	6,485,134.09	6,485,134.09
2021-2022 Fixed Carry Forward	-127,574.69	-316,873.78	-315,423.66
Total Indirect Costs	2,339,898.30	6,802,007.87	6,800,557.75
2021-2022 Direct Costs	55,001,986.70	50,450,207.22	50,450,207.22
2023-2024 Rate	4.25*	13.48*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	59,345,856.48	54,313,395.38	54,313,395.38
Indirect costs based on rate ** multiplied by actual direct costs	2,522,198.90	7,321,445.70	7,321,445.70
2023-2024 Actual Indirect Costs	3,108,663.45	8,141,124.55	8,141,124.55
2021-2022 Fixed Carry Forward	-127,574.69	-316,873.78	-315,423.66
Total Indirect Costs	3,236,238.14	8,457,998.33	8,456,548.21
Over/(Under) Recovery	-714,039.24	-1,136,552.63	-1,135,102.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,108,663.45	8,141,124.55	8,141,124.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-714,039.24	-1,136,552.63	-1,135,102.51
Total Projected Indirect 2025-2026 (Numerator)	3,822,702.69	9,277,677.18	9,276,227.06
Direct Costs	59,345,856.48	54,313,395.38	54,313,395.38
Rate for 2025-2026 **	6.44*	17.08*	17.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41040
Form R0418

*** Preliminary ***

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,737,143.27	5,964,489.78	5,964,489.78
2021-2022 Fixed Carry Forward	-48,897.87	-451,414.70	-451,696.54
Total Indirect Costs	1,786,041.14	6,415,904.48	6,416,186.32
2021-2022 Direct Costs	55,132,960.52	50,674,984.01	50,674,984.01
2023-2024 Rate	3.24*	12.66*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	63,941,239.98	59,095,550.19	59,095,550.19
Indirect costs based on rate ** multiplied by actual direct costs	2,071,696.18	7,481,496.65	7,481,496.65
2023-2024 Actual Indirect Costs	2,402,959.02	7,248,648.81	7,248,648.81
2021-2022 Fixed Carry Forward	-48,897.87	-451,414.70	-451,696.54
Total Indirect Costs	2,451,856.89	7,700,063.51	7,700,345.35
Over/(Under) Recovery	-380,160.71	-218,566.86	-218,848.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,402,959.02	7,248,648.81	7,248,648.81
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-380,160.71	-218,566.86	-218,848.70
Total Projected Indirect 2025-2026 (Numerator)	2,783,119.73	7,467,215.67	7,467,497.51
Direct Costs	63,941,239.98	59,095,550.19	59,095,550.19
Rate for 2025-2026 **	4.35*	12.64*	12.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41050
Form R0418

*** Preliminary ***

Caledonia Community Schools
8948 KRAFT AVE SE
CALEDONIA, MI 49316

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,049,986.96	7,175,248.40	7,175,248.40
2021-2022 Fixed Carry Forward	-132,436.90	-9,967.01	-7,209.06
Total Indirect Costs	2,182,423.86	7,185,215.41	7,182,457.46
2021-2022 Direct Costs	58,417,523.40	53,098,844.89	53,098,844.89
2023-2024 Rate	3.74*	13.53*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	72,204,398.53	66,032,443.21	66,032,443.21
Indirect costs based on rate ** multiplied by actual direct costs	2,700,444.51	8,934,189.57	8,934,189.57
2023-2024 Actual Indirect Costs	2,627,873.27	8,799,828.59	8,799,828.59
2021-2022 Fixed Carry Forward	-132,436.90	-9,967.01	-7,209.06
Total Indirect Costs	2,760,310.17	8,809,795.60	8,807,037.65
Over/(Under) Recovery	-59,865.66	124,393.97	127,151.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,627,873.27	8,799,828.59	8,799,828.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-59,865.66	124,393.97	127,151.92
Total Projected Indirect 2025-2026 (Numerator)	2,687,738.93	8,675,434.62	8,672,676.67
Direct Costs	72,204,398.53	66,032,443.21	66,032,443.21
Rate for 2025-2026 **	3.72*	13.14*	13.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41070
Form R0418

*** Preliminary ***

Cedar Springs Public Schools
204 E MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,085,476.35	5,077,344.76	5,077,344.76
2021-2022 Fixed Carry Forward	-56,351.72	-646,223.22	-675,109.92
Total Indirect Costs	1,141,828.07	5,723,567.98	5,752,454.68
2021-2022 Direct Costs	39,368,427.35	36,172,420.73	36,172,420.73
2023-2024 Rate	2.90*	15.82*	15.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,671,814.14	40,990,160.02	40,990,160.02
Indirect costs based on rate ** multiplied by actual direct costs	1,324,482.61	6,148,524.00	6,517,435.44
2023-2024 Actual Indirect Costs	1,677,773.93	6,359,428.05	6,359,428.05
2021-2022 Fixed Carry Forward	-56,351.72	-646,223.22	-675,109.92
Total Indirect Costs	1,734,125.65	7,005,651.27	7,034,537.97
Over/(Under) Recovery	-409,643.04	0.00	-517,102.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,677,773.93	6,359,428.05	6,359,428.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-409,643.04	0.00	-517,102.53
Total Projected Indirect 2025-2026 (Numerator)	2,087,416.97	6,359,428.05	6,876,530.58
Direct Costs	45,671,814.14	40,990,160.02	40,990,160.02
Rate for 2025-2026 **	4.57*	15.51*	16.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41080
Form R0418

*** Preliminary ***

Comstock Park Public Schools
101 SCHOOL ST NE
COMSTOCK PARK, MI 49321

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	871,976.07	2,847,229.40	2,847,229.40
2021-2022 Fixed Carry Forward	-41,316.56	-289,071.22	-290,435.76
Total Indirect Costs	913,292.63	3,136,300.62	3,137,665.16
2021-2022 Direct Costs	24,414,221.55	22,438,968.22	22,438,968.22
2023-2024 Rate	3.74*	13.98*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,585,953.94	24,817,561.50	24,817,561.50
Indirect costs based on rate ** multiplied by actual direct costs	1,031,714.68	3,469,495.10	3,469,495.10
2023-2024 Actual Indirect Costs	801,941.39	3,570,333.83	3,570,333.83
2021-2022 Fixed Carry Forward	-41,316.56	-289,071.22	-290,435.76
Total Indirect Costs	843,257.95	3,859,405.05	3,860,769.59
Over/(Under) Recovery	188,456.73	-389,909.95	-391,274.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	801,941.39	3,570,333.83	3,570,333.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	188,456.73	-389,909.95	-391,274.49
Total Projected Indirect 2025-2026 (Numerator)	613,484.66	3,960,243.78	3,961,608.32
Direct Costs	27,585,953.94	24,817,561.50	24,817,561.50
Rate for 2025-2026 **	2.22*	15.96*	15.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41090
Form R0418

*** Preliminary ***

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,291,845.53	4,901,660.72	4,901,660.72
2021-2022 Fixed Carry Forward	-172,136.64	0.00	-415,563.35
Total Indirect Costs	1,463,982.17	4,901,660.72	5,317,224.07
2021-2022 Direct Costs	33,348,736.25	29,738,921.06	29,738,921.06
2023-2024 Rate	4.39*	16.48*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,839,379.21	35,507,107.55	35,507,107.55
Indirect costs based on rate ** multiplied by actual direct costs	1,748,948.75	5,326,066.13	6,348,670.83
2023-2024 Actual Indirect Costs	1,551,756.38	5,884,028.04	5,884,028.04
2021-2022 Fixed Carry Forward	-172,136.64	0.00	-415,563.35
Total Indirect Costs	1,723,893.02	5,884,028.04	6,299,591.39
Over/(Under) Recovery	25,055.73	0.00	49,079.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,551,756.38	5,884,028.04	5,884,028.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,055.73	0.00	49,079.44
Total Projected Indirect 2025-2026 (Numerator)	1,526,700.65	5,884,028.04	5,834,948.60
Direct Costs	39,839,379.21	35,507,107.55	35,507,107.55
Rate for 2025-2026 **	3.83*	16.57*	16.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41110
Form R0418

*** Preliminary ***

Forest Hills Public Schools
620 FOREST HILL AVE SE
GRAND RAPIDS, MI 49546

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,839,926.17	16,468,237.78	16,468,237.78
2021-2022 Fixed Carry Forward	-127,494.24	-992,405.33	-985,171.02
Total Indirect Costs	4,967,420.41	17,460,643.11	17,453,408.80
2021-2022 Direct Costs	120,948,222.98	109,012,255.08	109,012,255.08
2023-2024 Rate	4.11*	16.02*	16.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	133,850,999.75	121,581,838.82	121,581,838.82
Indirect costs based on rate ** multiplied by actual direct costs	5,501,276.09	18,237,275.82	19,465,252.40
2023-2024 Actual Indirect Costs	5,008,843.70	17,278,004.63	17,278,004.63
2021-2022 Fixed Carry Forward	-127,494.24	-992,405.33	-985,171.02
Total Indirect Costs	5,136,337.94	18,270,409.96	18,263,175.65
Over/(Under) Recovery	364,938.15	0.00	1,202,076.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,008,843.70	17,278,004.63	17,278,004.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	364,938.15	0.00	1,202,076.75
Total Projected Indirect 2025-2026 (Numerator)	4,643,905.55	17,278,004.63	16,075,927.88
Direct Costs	133,850,999.75	121,581,838.82	121,581,838.82
Rate for 2025-2026 **	3.47*	14.21*	13.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41120
Form R0418

*** Preliminary ***

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	878,036.82	2,121,839.39	2,121,839.39
2021-2022 Fixed Carry Forward	-12,099.60	890,222.69	891,559.44
Total Indirect Costs	890,136.42	1,231,616.70	1,230,279.95
2021-2022 Direct Costs	23,943,936.57	22,700,134.00	22,700,134.00
2023-2024 Rate	3.72*	5.43*	5.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,430,410.22	25,136,445.18	25,136,445.18
Indirect costs based on rate ** multiplied by actual direct costs	1,020,411.26	1,364,908.97	1,362,395.33
2023-2024 Actual Indirect Costs	1,336,521.30	3,630,486.34	3,630,486.34
2021-2022 Fixed Carry Forward	-12,099.60	890,222.69	891,559.44
Total Indirect Costs	1,348,620.90	2,740,263.65	2,738,926.90
Over/(Under) Recovery	-328,209.64	-1,375,354.68	-1,376,531.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,336,521.30	3,630,486.34	3,630,486.34
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-328,209.64	-1,375,354.68	-1,376,531.57
Total Projected Indirect 2025-2026 (Numerator)	1,664,730.94	5,005,841.02	5,007,017.91
Direct Costs	27,430,410.22	25,136,445.18	25,136,445.18
Rate for 2025-2026 **	6.07*	19.91*	19.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41130
Form R0418

*** Preliminary ***

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,951,607.92	8,485,786.10	8,485,786.10
2021-2022 Fixed Carry Forward	152,697.71	-378,312.72	-380,432.22
Total Indirect Costs	1,798,910.21	8,864,098.82	8,866,218.32
2021-2022 Direct Costs	71,441,993.45	64,669,471.98	64,669,471.98
2023-2024 Rate	2.52*	13.71*	13.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	85,486,998.82	77,478,531.31	77,478,531.31
Indirect costs based on rate ** multiplied by actual direct costs	2,154,272.37	10,622,306.64	10,622,306.64
2023-2024 Actual Indirect Costs	2,672,080.18	10,680,547.69	10,680,547.69
2021-2022 Fixed Carry Forward	152,697.71	-378,312.72	-380,432.22
Total Indirect Costs	2,519,382.47	11,058,860.41	11,060,979.91
Over/(Under) Recovery	-365,110.10	-436,553.77	-438,673.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,672,080.18	10,680,547.69	10,680,547.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-365,110.10	-436,553.77	-438,673.27
Total Projected Indirect 2025-2026 (Numerator)	3,037,190.28	11,117,101.46	11,119,220.96
Direct Costs	85,486,998.82	77,478,531.31	77,478,531.31
Rate for 2025-2026 **	3.55*	14.35*	14.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41140
Form R0418

*** Preliminary ***

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,075,708.60	3,969,222.64	3,969,222.64
2021-2022 Fixed Carry Forward	-157,053.60	-169,491.96	-169,491.96
Total Indirect Costs	1,232,762.20	4,138,714.60	4,138,714.60
2021-2022 Direct Costs	31,844,673.53	28,951,159.49	28,951,159.49
2023-2024 Rate	3.87*	14.30*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,881,942.40	29,995,278.91	29,995,278.91
Indirect costs based on rate ** multiplied by actual direct costs	1,272,531.17	4,289,324.88	4,289,324.88
2023-2024 Actual Indirect Costs	1,510,644.94	4,397,308.43	4,397,308.43
2021-2022 Fixed Carry Forward	-157,053.60	-169,491.96	-169,491.96
Total Indirect Costs	1,667,698.54	4,566,800.39	4,566,800.39
Over/(Under) Recovery	-395,167.37	-277,475.51	-277,475.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,510,644.94	4,397,308.43	4,397,308.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-395,167.37	-277,475.51	-277,475.51
Total Projected Indirect 2025-2026 (Numerator)	1,905,812.31	4,674,783.94	4,674,783.94
Direct Costs	32,881,942.40	29,995,278.91	29,995,278.91
Rate for 2025-2026 **	5.80*	15.59*	15.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41145
Form R0418

*** Preliminary ***

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,356,664.72	4,610,774.93	4,610,774.93
2021-2022 Fixed Carry Forward	453,396.79	310,272.20	303,634.07
Total Indirect Costs	903,267.93	4,300,502.73	4,307,140.86
2021-2022 Direct Costs	39,191,093.47	36,917,082.72	36,917,082.72
2023-2024 Rate	2.30*	11.65*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	46,171,654.84	43,069,374.60	43,069,374.60
Indirect costs based on rate ** multiplied by actual direct costs	1,061,948.06	5,017,582.14	5,026,196.02
2023-2024 Actual Indirect Costs	1,726,364.21	4,828,644.45	4,828,644.45
2021-2022 Fixed Carry Forward	453,396.79	310,272.20	303,634.07
Total Indirect Costs	1,272,967.42	4,518,372.25	4,525,010.38
Over/(Under) Recovery	-211,019.36	499,209.89	501,185.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,726,364.21	4,828,644.45	4,828,644.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-211,019.36	499,209.89	501,185.64
Total Projected Indirect 2025-2026 (Numerator)	1,937,383.57	4,329,434.56	4,327,458.81
Direct Costs	46,171,654.84	43,069,374.60	43,069,374.60
Rate for 2025-2026 **	4.20*	10.05*	10.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41150
Form R0418

*** Preliminary ***

Kent City Community Schools
200 N CLOVER ST
KENT CITY, MI 49330

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	583,311.25	1,728,208.60	1,728,208.60
2021-2022 Fixed Carry Forward	-140,008.90	-43,855.01	-44,605.43
Total Indirect Costs	723,320.15	1,772,063.61	1,772,814.03
2021-2022 Direct Costs	16,386,018.05	15,241,120.70	15,241,120.70
2023-2024 Rate	4.41*	11.63*	11.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,903,668.14	17,116,939.54	17,116,939.54
Indirect costs based on rate ** multiplied by actual direct costs	833,651.76	1,990,700.07	1,990,700.07
2023-2024 Actual Indirect Costs	594,889.13	2,381,617.73	2,381,617.73
2021-2022 Fixed Carry Forward	-140,008.90	-43,855.01	-44,605.43
Total Indirect Costs	734,898.03	2,425,472.74	2,426,223.16
Over/(Under) Recovery	98,753.73	-434,772.67	-435,523.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	594,889.13	2,381,617.73	2,381,617.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	98,753.73	-434,772.67	-435,523.09
Total Projected Indirect 2025-2026 (Numerator)	496,135.40	2,816,390.40	2,817,140.82
Direct Costs	18,903,668.14	17,116,939.54	17,116,939.54
Rate for 2025-2026 **	2.62*	16.45*	16.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41160
Form R0418

*** Preliminary ***

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,320,234.62	16,333,215.81	16,333,215.81
2021-2022 Fixed Carry Forward	-622,222.44	-1,852,260.43	-1,893,986.01
Total Indirect Costs	4,942,457.06	18,185,476.24	18,227,201.82
2021-2022 Direct Costs	114,975,681.11	103,435,395.55	103,435,395.55
2023-2024 Rate	4.30*	17.58*	17.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	154,188,796.43	139,972,557.62	139,972,557.62
Indirect costs based on rate ** multiplied by actual direct costs	6,630,118.25	20,995,883.64	24,663,164.65
2023-2024 Actual Indirect Costs	5,687,881.14	19,904,119.95	19,904,119.95
2021-2022 Fixed Carry Forward	-622,222.44	-1,852,260.43	-1,893,986.01
Total Indirect Costs	6,310,103.58	21,756,380.38	21,798,105.96
Over/(Under) Recovery	320,014.67	0.00	2,865,058.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,687,881.14	19,904,119.95	19,904,119.95
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	320,014.67	0.00	2,865,058.69
Total Projected Indirect 2025-2026 (Numerator)	5,367,866.47	19,904,119.95	17,039,061.26
Direct Costs	154,188,796.43	139,972,557.62	139,972,557.62
Rate for 2025-2026 **	3.48*	14.22*	12.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41170
Form R0418

*** Preliminary ***

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,288,973.30	5,661,145.67	5,661,145.67
2021-2022 Fixed Carry Forward	195,983.67	-65,704.89	-66,896.82
Total Indirect Costs	1,092,989.63	5,726,850.56	5,728,042.49
2021-2022 Direct Costs	43,651,628.54	39,006,166.92	39,006,166.92
2023-2024 Rate	2.50*	14.68*	14.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	48,195,202.93	43,721,523.37	43,721,523.37
Indirect costs based on rate ** multiplied by actual direct costs	1,204,880.07	6,418,319.63	6,418,319.63
2023-2024 Actual Indirect Costs	1,551,713.76	6,025,393.32	6,025,393.32
2021-2022 Fixed Carry Forward	195,983.67	-65,704.89	-66,896.82
Total Indirect Costs	1,355,730.09	6,091,098.21	6,092,290.14
Over/(Under) Recovery	-150,850.02	327,221.42	326,029.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,551,713.76	6,025,393.32	6,025,393.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-150,850.02	327,221.42	326,029.49
Total Projected Indirect 2025-2026 (Numerator)	1,702,563.78	5,698,171.90	5,699,363.83
Direct Costs	48,195,202.93	43,721,523.37	43,721,523.37
Rate for 2025-2026 **	3.53*	13.03*	13.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41210
Form R0418

*** Preliminary ***

Rockford Public Schools
350 N MAIN ST
ROCKFORD, MI 49341

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,669,502.36	12,610,923.72	12,610,923.72
2021-2022 Fixed Carry Forward	230,072.98	-426,923.71	-433,992.76
Total Indirect Costs	3,439,429.38	13,037,847.43	13,044,916.48
2021-2022 Direct Costs	96,055,441.83	86,842,480.47	86,842,480.47
2023-2024 Rate	3.58*	15.01*	15.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	112,743,968.16	102,512,146.97	102,512,146.97
Indirect costs based on rate ** multiplied by actual direct costs	4,036,234.06	15,376,822.05	15,397,324.47
2023-2024 Actual Indirect Costs	4,870,708.46	15,102,529.65	15,102,529.65
2021-2022 Fixed Carry Forward	230,072.98	-426,923.71	-433,992.76
Total Indirect Costs	4,640,635.48	15,529,453.36	15,536,522.41
Over/(Under) Recovery	-604,401.42	0.00	-139,197.94

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,870,708.46	15,102,529.65	15,102,529.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-604,401.42	0.00	-139,197.94
Total Projected Indirect 2025-2026 (Numerator)	5,475,109.88	15,102,529.65	15,241,727.59
Direct Costs	112,743,968.16	102,512,146.97	102,512,146.97
Rate for 2025-2026 **	4.86*	14.73*	14.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41240
Form R0418

*** Preliminary ***

Sparta Area Schools
465 S UNION ST
SPARTA, MI 49345

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,129,322.97	4,061,973.85	4,061,973.85
2021-2022 Fixed Carry Forward	-52,543.73	-636,027.44	-636,027.44
Total Indirect Costs	1,181,866.70	4,698,001.29	4,698,001.29
2021-2022 Direct Costs	32,344,013.19	29,411,362.31	29,411,362.31
2023-2024 Rate	3.65*	15.97*	15.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,405,962.21	35,277,917.95	35,277,917.95
Indirect costs based on rate ** multiplied by actual direct costs	1,401,817.62	5,291,687.69	5,633,883.50
2023-2024 Actual Indirect Costs	1,038,117.29	4,166,161.55	4,166,161.55
2021-2022 Fixed Carry Forward	-52,543.73	-636,027.44	-636,027.44
Total Indirect Costs	1,090,661.02	4,802,188.99	4,802,188.99
Over/(Under) Recovery	311,156.60	0.00	831,694.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,038,117.29	4,166,161.55	4,166,161.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	311,156.60	0.00	831,694.51
Total Projected Indirect 2025-2026 (Numerator)	726,960.69	4,166,161.55	3,334,467.04
Direct Costs	38,405,962.21	35,277,917.95	35,277,917.95
Rate for 2025-2026 **	1.89*	11.81*	9.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41900
Form R0418

*** Preliminary ***

Covenant High School Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	91,947.49	259,751.40	259,751.40
2021-2022 Fixed Carry Forward	75,142.56	0.00	0.00
Total Indirect Costs	16,804.93	259,751.40	259,751.40
2021-2022 Direct Costs	2,789,790.89	2,621,986.98	2,621,986.98
2023-2024 Rate	0.60*	9.91*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,831,288.00	2,414,714.00	2,414,714.00
Indirect costs based on rate ** multiplied by actual direct costs	16,987.73	239,298.16	239,298.16
2023-2024 Actual Indirect Costs	235,910.00	652,484.00	652,484.00
2021-2022 Fixed Carry Forward	75,142.56	0.00	0.00
Total Indirect Costs	160,767.44	652,484.00	652,484.00
Over/(Under) Recovery	-143,779.71	-413,185.84	-413,185.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	235,910.00	652,484.00	652,484.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-143,779.71	-413,185.84	-413,185.84
Total Projected Indirect 2025-2026 (Numerator)	379,689.71	1,065,669.84	1,065,669.84
Direct Costs	2,831,288.00	2,414,714.00	2,414,714.00
Rate for 2025-2026 **	13.41*	44.13*	44.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41901
Form R0418

*** Preliminary ***

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	92,163.16	399,845.77	399,845.77
2021-2022 Fixed Carry Forward	16,563.15	12,908.25	13,006.35
Total Indirect Costs	75,600.01	386,937.52	386,839.42
2021-2022 Direct Costs	4,115,885.45	3,808,202.84	3,808,202.84
2023-2024 Rate	1.84*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,774,048.27	4,386,116.62	4,386,116.62
Indirect costs based on rate ** multiplied by actual direct costs	87,842.49	445,629.45	445,629.45
2023-2024 Actual Indirect Costs	105,616.21	493,547.86	493,547.86
2021-2022 Fixed Carry Forward	16,563.15	12,908.25	13,006.35
Total Indirect Costs	89,053.06	480,639.61	480,541.51
Over/(Under) Recovery	-1,210.57	-35,010.16	-34,912.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	105,616.21	493,547.86	493,547.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,210.57	-35,010.16	-34,912.06
Total Projected Indirect 2025-2026 (Numerator)	106,826.78	528,558.02	528,459.92
Direct Costs	4,774,048.27	4,386,116.62	4,386,116.62
Rate for 2025-2026 **	2.24*	12.05*	12.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41904
Form R0418

*** Preliminary ***

West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	46,190.82	587,962.55	587,962.55
2021-2022 Fixed Carry Forward	-16,626.56	26,309.84	26,389.74
Total Indirect Costs	62,817.38	561,652.71	561,572.81
2021-2022 Direct Costs	8,020,732.64	7,478,960.91	7,478,960.91
2023-2024 Rate	0.78*	7.51*	7.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,510,033.89	7,928,684.07	7,928,684.07
Indirect costs based on rate ** multiplied by actual direct costs	66,378.26	595,444.17	595,444.17
2023-2024 Actual Indirect Costs	39,945.72	621,295.54	621,295.54
2021-2022 Fixed Carry Forward	-16,626.56	26,309.84	26,389.74
Total Indirect Costs	56,572.28	594,985.70	594,905.80
Over/(Under) Recovery	9,805.98	458.47	538.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	39,945.72	621,295.54	621,295.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,805.98	458.47	538.37
Total Projected Indirect 2025-2026 (Numerator)	30,139.74	620,837.07	620,757.17
Direct Costs	8,510,033.89	7,928,684.07	7,928,684.07
Rate for 2025-2026 **	0.35*	7.83*	7.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41905
Form R0418

*** Preliminary ***

Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	842,593.00	2,087,752.00	2,087,752.00
2021-2022 Fixed Carry Forward	-164,881.58	0.00	0.00
Total Indirect Costs	1,007,474.58	2,087,752.00	2,087,752.00
2021-2022 Direct Costs	8,024,351.00	6,779,192.00	6,779,192.00
2023-2024 Rate	12.56*	30.80*	30.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,722,674.00	7,407,347.00	7,407,347.00
Indirect costs based on rate ** multiplied by actual direct costs	1,095,567.85	1,111,102.05	1,851,836.75
2023-2024 Actual Indirect Costs	980,989.00	2,296,316.00	2,296,316.00
2021-2022 Fixed Carry Forward	-164,881.58	0.00	0.00
Total Indirect Costs	1,145,870.58	2,296,316.00	2,296,316.00
Over/(Under) Recovery	-50,302.73	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	980,989.00	2,296,316.00	2,296,316.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,302.73	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,031,291.73	2,296,316.00	2,296,316.00
Direct Costs	8,722,674.00	7,407,347.00	7,407,347.00
Rate for 2025-2026 **	11.82*	31.00*	31.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41908
Form R0418

*** Preliminary ***

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	131,778.23	296,167.76	296,167.76
2021-2022 Fixed Carry Forward	-73,910.83	-83,081.52	-83,204.32
Total Indirect Costs	205,689.06	379,249.28	379,372.08
2021-2022 Direct Costs	1,984,819.88	1,820,430.35	1,820,430.35
2023-2024 Rate	10.36*	20.83*	20.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,232,369.06	2,056,560.34	2,056,560.34
Indirect costs based on rate ** multiplied by actual direct costs	231,273.43	308,484.05	428,587.17
2023-2024 Actual Indirect Costs	67,459.00	243,267.72	243,267.72
2021-2022 Fixed Carry Forward	-73,910.83	-83,081.52	-83,204.32
Total Indirect Costs	141,369.83	326,349.24	326,472.04
Over/(Under) Recovery	89,903.60	0.00	102,115.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	67,459.00	243,267.72	243,267.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	89,903.60	0.00	102,115.13
Total Projected Indirect 2025-2026 (Numerator)	-22,444.60	243,267.72	141,152.59
Direct Costs	2,232,369.06	2,056,560.34	2,056,560.34
Rate for 2025-2026 **	0.00*	11.83*	6.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41909
Form R0418

*** Preliminary ***

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	230,763.00	1,423,702.00	1,423,702.00
2021-2022 Fixed Carry Forward	208,660.26	0.00	0.00
Total Indirect Costs	22,102.74	1,423,702.00	1,423,702.00
2021-2022 Direct Costs	7,716,997.00	6,524,058.00	6,524,058.00
2023-2024 Rate	0.29*	21.82*	21.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,184,646.00	7,895,276.00	7,895,276.00
Indirect costs based on rate ** multiplied by actual direct costs	26,635.47	1,184,291.40	1,722,749.22
2023-2024 Actual Indirect Costs	309,837.00	1,599,207.00	1,599,207.00
2021-2022 Fixed Carry Forward	208,660.26	0.00	0.00
Total Indirect Costs	101,176.74	1,599,207.00	1,599,207.00
Over/(Under) Recovery	-74,541.27	0.00	123,542.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	309,837.00	1,599,207.00	1,599,207.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-74,541.27	0.00	123,542.22
Total Projected Indirect 2025-2026 (Numerator)	384,378.27	1,599,207.00	1,475,664.78
Direct Costs	9,184,646.00	7,895,276.00	7,895,276.00
Rate for 2025-2026 **	4.19*	20.26*	18.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41910
Form R0418

*** Preliminary ***

Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	728,477.00	1,984,710.00	1,984,710.00
2021-2022 Fixed Carry Forward	-105,745.34	0.00	0.00
Total Indirect Costs	834,222.34	1,984,710.00	1,984,710.00
2021-2022 Direct Costs	7,843,400.00	6,587,167.00	6,587,167.00
2023-2024 Rate	10.64*	30.13*	30.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,585,970.00	7,199,247.00	7,199,247.00
Indirect costs based on rate ** multiplied by actual direct costs	913,547.21	1,079,887.05	1,799,811.75
2023-2024 Actual Indirect Costs	990,300.00	2,377,023.00	2,377,023.00
2021-2022 Fixed Carry Forward	-105,745.34	0.00	0.00
Total Indirect Costs	1,096,045.34	2,377,023.00	2,377,023.00
Over/(Under) Recovery	-182,498.13	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	990,300.00	2,377,023.00	2,377,023.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-182,498.13	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,172,798.13	2,377,023.00	2,377,023.00
Direct Costs	8,585,970.00	7,199,247.00	7,199,247.00
Rate for 2025-2026 **	13.66*	33.02*	33.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41911
Form R0418

*** Preliminary ***

Flat River Academy
9481 JORDAN RD
Greenville, MI 48838

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,117.40	244,769.10	244,769.10
2021-2022 Fixed Carry Forward	1,089.36	-80,491.70	-89,255.29
Total Indirect Costs	2,028.04	325,260.80	334,024.39
2021-2022 Direct Costs	1,502,414.55	1,260,762.85	1,260,762.85
2023-2024 Rate	0.13*	25.80*	26.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,601,225.44	1,422,337.92	1,422,337.92
Indirect costs based on rate ** multiplied by actual direct costs	2,081.59	213,350.69	355,584.48
2023-2024 Actual Indirect Costs	3,157.13	182,044.65	182,044.65
2021-2022 Fixed Carry Forward	1,089.36	-80,491.70	-89,255.29
Total Indirect Costs	2,067.77	262,536.35	271,299.94
Over/(Under) Recovery	13.82	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,157.13	182,044.65	182,044.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13.82	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	3,143.31	182,044.65	182,044.65
Direct Costs	1,601,225.44	1,422,337.92	1,422,337.92
Rate for 2025-2026 **	0.20*	12.80*	12.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41914
Form R0418

*** Preliminary ***

Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	467,727.00	1,591,692.00	1,591,692.00
2021-2022 Fixed Carry Forward	74,774.98	0.00	0.00
Total Indirect Costs	392,952.02	1,591,692.00	1,591,692.00
2021-2022 Direct Costs	7,369,475.00	6,245,510.00	6,245,510.00
2023-2024 Rate	5.33*	25.49*	25.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,095,441.00	5,920,011.00	5,920,011.00
Indirect costs based on rate ** multiplied by actual direct costs	378,187.01	888,001.65	1,480,002.75
2023-2024 Actual Indirect Costs	222,651.00	1,398,081.00	1,398,081.00
2021-2022 Fixed Carry Forward	74,774.98	0.00	0.00
Total Indirect Costs	147,876.02	1,398,081.00	1,398,081.00
Over/(Under) Recovery	230,310.99	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	222,651.00	1,398,081.00	1,398,081.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	230,310.99	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-7,659.99	1,398,081.00	1,398,081.00
Direct Costs	7,095,441.00	5,920,011.00	5,920,011.00
Rate for 2025-2026 **	0.00*	23.62*	23.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41915
Form R0418

*** Preliminary ***

Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	662,193.00	1,731,063.00	1,731,063.00
2021-2022 Fixed Carry Forward	-175,021.49	0.00	0.00
Total Indirect Costs	837,214.49	1,731,063.00	1,731,063.00
2021-2022 Direct Costs	7,346,861.00	6,277,991.00	6,277,991.00
2023-2024 Rate	11.40*	27.57*	27.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,913,428.00	6,785,251.00	6,785,251.00
Indirect costs based on rate ** multiplied by actual direct costs	902,130.79	1,017,787.65	1,696,312.75
2023-2024 Actual Indirect Costs	702,007.00	1,830,184.00	1,830,184.00
2021-2022 Fixed Carry Forward	-175,021.49	0.00	0.00
Total Indirect Costs	877,028.49	1,830,184.00	1,830,184.00
Over/(Under) Recovery	25,102.30	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	702,007.00	1,830,184.00	1,830,184.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,102.30	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	676,904.70	1,830,184.00	1,830,184.00
Direct Costs	7,913,428.00	6,785,251.00	6,785,251.00
Rate for 2025-2026 **	8.55*	26.97*	26.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41916
Form R0418

*** Preliminary ***

Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	866,270.00	2,075,079.00	2,075,079.00
2021-2022 Fixed Carry Forward	-65,788.02	0.00	0.00
Total Indirect Costs	932,058.02	2,075,079.00	2,075,079.00
2021-2022 Direct Costs	7,960,599.00	6,751,790.00	6,751,790.00
2023-2024 Rate	11.71*	30.73*	30.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,210,314.00	7,049,075.00	7,049,075.00
Indirect costs based on rate ** multiplied by actual direct costs	961,427.77	1,057,361.25	1,762,268.75
2023-2024 Actual Indirect Costs	943,910.00	2,105,149.00	2,105,149.00
2021-2022 Fixed Carry Forward	-65,788.02	0.00	0.00
Total Indirect Costs	1,009,698.02	2,105,149.00	2,105,149.00
Over/(Under) Recovery	-48,270.25	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	943,910.00	2,105,149.00	2,105,149.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-48,270.25	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	992,180.25	2,105,149.00	2,105,149.00
Direct Costs	8,210,314.00	7,049,075.00	7,049,075.00
Rate for 2025-2026 **	12.08*	29.86*	29.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41917
Form R0418

*** Preliminary ***

William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	114,735.47	502,997.41	502,997.41
2021-2022 Fixed Carry Forward	130,137.11	0.00	438,373.66
Total Indirect Costs	-15,401.64	502,997.41	64,623.75
2021-2022 Direct Costs	5,381,814.89	4,993,552.95	4,993,552.95
2023-2024 Rate	0.00*	10.07*	1.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,931,029.62	4,604,187.66	4,604,187.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	463,641.70	59,394.02
2023-2024 Actual Indirect Costs	170,596.77	497,438.73	497,438.73
2021-2022 Fixed Carry Forward	130,137.11	0.00	438,373.66
Total Indirect Costs	40,459.66	497,438.73	59,065.07
Over/(Under) Recovery	0.00	-33,797.03	328.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	170,596.77	497,438.73	497,438.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-33,797.03	328.95
Total Projected Indirect 2025-2026 (Numerator)	170,596.77	531,235.76	497,109.78
Direct Costs	4,931,029.62	4,604,187.66	4,604,187.66
Rate for 2025-2026 **	3.46*	11.54*	10.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41918
Form R0418

*** Preliminary ***

Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	283,541.69	663,080.16	663,080.16
2021-2022 Fixed Carry Forward	-74,294.02	0.00	-126,701.09
Total Indirect Costs	357,835.71	663,080.16	789,781.25
2021-2022 Direct Costs	3,184,886.25	2,805,347.78	2,805,347.78
2023-2024 Rate	11.24*	23.64*	28.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,786,569.64	3,242,119.16	3,242,119.16
Indirect costs based on rate ** multiplied by actual direct costs	425,610.43	486,317.87	810,529.79
2023-2024 Actual Indirect Costs	392,833.44	937,283.92	937,283.92
2021-2022 Fixed Carry Forward	-74,294.02	0.00	-126,701.09
Total Indirect Costs	467,127.46	937,283.92	1,063,985.01
Over/(Under) Recovery	-41,517.03	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	392,833.44	937,283.92	937,283.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-41,517.03	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	434,350.47	937,283.92	937,283.92
Direct Costs	3,786,569.64	3,242,119.16	3,242,119.16
Rate for 2025-2026 **	11.47*	28.91*	28.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41919
Form R0418

*** Preliminary ***

Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,832.00	1,734,104.00	1,734,104.00
2021-2022 Fixed Carry Forward	10,172.33	0.00	0.00
Total Indirect Costs	248,659.67	1,734,104.00	1,734,104.00
2021-2022 Direct Costs	7,037,977.00	5,562,705.00	5,562,705.00
2023-2024 Rate	3.53*	31.17*	31.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,418,285.00	5,990,554.00	5,990,554.00
Indirect costs based on rate ** multiplied by actual direct costs	261,865.46	898,583.10	1,497,638.50
2023-2024 Actual Indirect Costs	191,052.00	1,618,783.00	1,618,783.00
2021-2022 Fixed Carry Forward	10,172.33	0.00	0.00
Total Indirect Costs	180,879.67	1,618,783.00	1,618,783.00
Over/(Under) Recovery	80,985.79	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	191,052.00	1,618,783.00	1,618,783.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	80,985.79	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	110,066.21	1,618,783.00	1,618,783.00
Direct Costs	7,418,285.00	5,990,554.00	5,990,554.00
Rate for 2025-2026 **	1.48*	27.02*	27.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41920
Form R0418

*** Preliminary ***

Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	746,580.00	1,826,853.00	1,826,853.00
2021-2022 Fixed Carry Forward	32,377.70	0.00	0.00
Total Indirect Costs	714,202.30	1,826,853.00	1,826,853.00
2021-2022 Direct Costs	7,162,342.00	6,082,069.00	6,082,069.00
2023-2024 Rate	9.97*	30.04*	30.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,730,091.00	6,500,715.00	6,500,715.00
Indirect costs based on rate ** multiplied by actual direct costs	770,690.07	975,107.25	1,625,178.75
2023-2024 Actual Indirect Costs	917,482.00	2,146,858.00	2,146,858.00
2021-2022 Fixed Carry Forward	32,377.70	0.00	0.00
Total Indirect Costs	885,104.30	2,146,858.00	2,146,858.00
Over/(Under) Recovery	-114,414.23	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	917,482.00	2,146,858.00	2,146,858.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-114,414.23	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,031,896.23	2,146,858.00	2,146,858.00
Direct Costs	7,730,091.00	6,500,715.00	6,500,715.00
Rate for 2025-2026 **	13.35*	33.02*	33.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41921
Form R0418

*** Preliminary ***

Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	139,489.00	288,860.00	288,860.00
2021-2022 Fixed Carry Forward	-60,363.51	-44,351.24	-44,206.34
Total Indirect Costs	199,852.51	333,211.24	333,066.34
2021-2022 Direct Costs	2,784,324.00	2,634,953.00	2,634,953.00
2023-2024 Rate	7.18*	12.65*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,484,138.00	3,303,090.00	3,303,090.00
Indirect costs based on rate ** multiplied by actual direct costs	250,161.11	417,840.89	417,510.58
2023-2024 Actual Indirect Costs	153,742.00	334,790.00	334,790.00
2021-2022 Fixed Carry Forward	-60,363.51	-44,351.24	-44,206.34
Total Indirect Costs	214,105.51	379,141.24	378,996.34
Over/(Under) Recovery	36,055.60	38,699.65	38,514.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	153,742.00	334,790.00	334,790.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,055.60	38,699.65	38,514.24
Total Projected Indirect 2025-2026 (Numerator)	117,686.40	296,090.35	296,275.76
Direct Costs	3,484,138.00	3,303,090.00	3,303,090.00
Rate for 2025-2026 **	3.38*	8.96*	8.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41922
Form R0418

*** Preliminary ***

Lighthouse Academy
3300 36TH ST SE
Grand Rapids, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	402,125.00	883,735.00	883,735.00
2021-2022 Fixed Carry Forward	119,672.62	0.00	154,741.66
Total Indirect Costs	282,452.38	883,735.00	728,993.34
2021-2022 Direct Costs	5,878,795.00	5,397,185.00	5,397,185.00
2023-2024 Rate	4.80*	16.37*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,908,065.00	7,505,399.00	7,505,399.00
Indirect costs based on rate ** multiplied by actual direct costs	379,587.12	1,125,809.85	1,013,979.40
2023-2024 Actual Indirect Costs	578,132.00	980,798.00	980,798.00
2021-2022 Fixed Carry Forward	119,672.62	0.00	154,741.66
Total Indirect Costs	458,459.38	980,798.00	826,056.34
Over/(Under) Recovery	-78,872.26	0.00	187,923.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	578,132.00	980,798.00	980,798.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-78,872.26	0.00	187,923.06
Total Projected Indirect 2025-2026 (Numerator)	657,004.26	980,798.00	792,874.94
Direct Costs	7,908,065.00	7,505,399.00	7,505,399.00
Rate for 2025-2026 **	8.31*	13.07*	10.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41923
Form R0418

*** Preliminary ***

Wellspring Preparatory High School
1031 PAGE ST NE
GRAND RAPIDS, MI 49505

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	181,727.00	1,234,012.00	1,234,012.00
2021-2022 Fixed Carry Forward	-104,963.77	0.00	0.00
Total Indirect Costs	286,690.77	1,234,012.00	1,234,012.00
2021-2022 Direct Costs	4,489,078.00	3,436,793.00	3,436,793.00
2023-2024 Rate	6.39*	35.91*	35.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,784,785.00	3,613,350.00	3,613,350.00
Indirect costs based on rate ** multiplied by actual direct costs	305,747.76	542,002.50	903,337.50
2023-2024 Actual Indirect Costs	158,993.00	1,330,428.00	1,330,428.00
2021-2022 Fixed Carry Forward	-104,963.77	0.00	0.00
Total Indirect Costs	263,956.77	1,330,428.00	1,330,428.00
Over/(Under) Recovery	41,790.99	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	158,993.00	1,330,428.00	1,330,428.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,790.99	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	117,202.01	1,330,428.00	1,330,428.00
Direct Costs	4,784,785.00	3,613,350.00	3,613,350.00
Rate for 2025-2026 **	2.45*	36.82*	36.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41924
Form R0418

*** Preliminary ***

West Michigan Aviation Academy
5363 44TH ST SE
Grand Rapids, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	152,366.00	787,577.00	787,577.00
2021-2022 Fixed Carry Forward	-9,040.44	-102,141.15	-102,396.63
Total Indirect Costs	161,406.44	889,718.15	889,973.63
2021-2022 Direct Costs	5,796,317.00	5,161,106.00	5,161,106.00
2023-2024 Rate	2.78*	17.24*	17.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,815,829.00	6,077,803.00	6,077,803.00
Indirect costs based on rate ** multiplied by actual direct costs	189,480.05	911,670.45	1,047,813.24
2023-2024 Actual Indirect Costs	107,933.00	845,959.00	845,959.00
2021-2022 Fixed Carry Forward	-9,040.44	-102,141.15	-102,396.63
Total Indirect Costs	116,973.44	948,100.15	948,355.63
Over/(Under) Recovery	72,506.61	0.00	99,457.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	107,933.00	845,959.00	845,959.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	72,506.61	0.00	99,457.61
Total Projected Indirect 2025-2026 (Numerator)	35,426.39	845,959.00	746,501.39
Direct Costs	6,815,829.00	6,077,803.00	6,077,803.00
Rate for 2025-2026 **	0.52*	13.92*	12.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41925
Form R0418

*** Preliminary ***

Michigan Virtual Charter Academy
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,764,294.00	1,936,218.00	1,936,218.00
2021-2022 Fixed Carry Forward	-9,105.72	24,388.51	24,388.51
Total Indirect Costs	1,773,399.72	1,911,829.49	1,911,829.49
2021-2022 Direct Costs	27,826,088.27	27,654,164.27	27,654,164.27
2023-2024 Rate	6.37*	6.91*	6.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,259,094.64	31,027,738.60	31,027,738.60
Indirect costs based on rate ** multiplied by actual direct costs	1,991,204.33	2,144,016.74	2,144,016.74
2023-2024 Actual Indirect Costs	1,852,143.79	2,083,499.83	2,083,499.83
2021-2022 Fixed Carry Forward	-9,105.72	24,388.51	24,388.51
Total Indirect Costs	1,861,249.51	2,059,111.32	2,059,111.32
Over/(Under) Recovery	129,954.82	84,905.42	84,905.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,852,143.79	2,083,499.83	2,083,499.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	129,954.82	84,905.42	84,905.42
Total Projected Indirect 2025-2026 (Numerator)	1,722,188.97	1,998,594.41	1,998,594.41
Direct Costs	31,259,094.64	31,027,738.60	31,027,738.60
Rate for 2025-2026 **	5.51*	6.44*	6.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41926
Form R0418

*** Preliminary ***

Hope Academy of West Michigan
240 BROWN ST SE
Grand Rapids, MI 49507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	284,898.00	634,153.00	634,153.00
2021-2022 Fixed Carry Forward	24,201.07	0.00	153,992.63
Total Indirect Costs	260,696.93	634,153.00	480,160.37
2021-2022 Direct Costs	4,567,205.00	4,217,950.00	4,217,950.00
2023-2024 Rate	5.71*	15.03*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,334,896.00	3,951,893.00	3,951,893.00
Indirect costs based on rate ** multiplied by actual direct costs	247,522.56	592,783.95	449,725.42
2023-2024 Actual Indirect Costs	277,801.00	660,804.00	660,804.00
2021-2022 Fixed Carry Forward	24,201.07	0.00	153,992.63
Total Indirect Costs	253,599.93	660,804.00	506,811.37
Over/(Under) Recovery	-6,077.37	0.00	-57,085.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	277,801.00	660,804.00	660,804.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-6,077.37	0.00	-57,085.95
Total Projected Indirect 2025-2026 (Numerator)	283,878.37	660,804.00	717,889.95
Direct Costs	4,334,896.00	3,951,893.00	3,951,893.00
Rate for 2025-2026 **	6.55*	16.72*	18.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41928
Form R0418

*** Preliminary ***

River City Scholars Charter Academy
944 EVERGREEN ST SE
Grand Rapids, MI 49507

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	223,320.00	1,675,350.00	1,675,350.00
2021-2022 Fixed Carry Forward	184.96	0.00	0.00
Total Indirect Costs	223,135.04	1,675,350.00	1,675,350.00
2021-2022 Direct Costs	6,180,285.00	4,728,255.00	4,728,255.00
2023-2024 Rate	3.61*	35.43*	35.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,390,063.00	4,937,215.00	4,937,215.00
Indirect costs based on rate ** multiplied by actual direct costs	230,681.27	740,582.25	1,234,303.75
2023-2024 Actual Indirect Costs	184,144.00	1,636,992.00	1,636,992.00
2021-2022 Fixed Carry Forward	184.96	0.00	0.00
Total Indirect Costs	183,959.04	1,636,992.00	1,636,992.00
Over/(Under) Recovery	46,722.23	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	184,144.00	1,636,992.00	1,636,992.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	46,722.23	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	137,421.77	1,636,992.00	1,636,992.00
Direct Costs	6,390,063.00	4,937,215.00	4,937,215.00
Rate for 2025-2026 **	2.15*	33.16*	33.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41929
Form R0418

*** Preliminary ***

NexTech High School
801 BROADWAY AVE NW STE 225
GRAND RAPIDS, MI 49504

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,309.00	2,064,351.00	2,064,351.00
2021-2022 Fixed Carry Forward	16,712.78	0.00	0.00
Total Indirect Costs	-9,403.78	2,064,351.00	2,064,351.00
2021-2022 Direct Costs	3,119,712.00	1,062,670.00	1,062,670.00
2023-2024 Rate	0.00*	194.26*	194.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,521,560.00	1,389,091.00	1,389,091.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	208,363.65	347,272.75
2023-2024 Actual Indirect Costs	14,057.00	146,526.00	146,526.00
2021-2022 Fixed Carry Forward	16,712.78	0.00	0.00
Total Indirect Costs	-2,655.78	146,526.00	146,526.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	14,057.00	146,526.00	146,526.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	14,057.00	146,526.00	146,526.00
Direct Costs	1,521,560.00	1,389,091.00	1,389,091.00
Rate for 2025-2026 **	0.92*	10.55*	10.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41930
Form R0418

*** Preliminary ***

Grand River Preparatory High School
650 52ND ST SE
Kentwood, MI 49548

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	514,595.00	1,743,504.00	1,743,504.00
2021-2022 Fixed Carry Forward	-324,998.47	0.00	0.00
Total Indirect Costs	839,593.47	1,743,504.00	1,743,504.00
2021-2022 Direct Costs	6,304,417.00	5,075,508.00	5,075,508.00
2023-2024 Rate	13.32*	34.35*	34.35**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,238,826.00	5,853,594.00	5,853,594.00
Indirect costs based on rate ** multiplied by actual direct costs	964,211.62	878,039.10	1,463,398.50
2023-2024 Actual Indirect Costs	153,544.00	1,538,776.00	1,538,776.00
2021-2022 Fixed Carry Forward	-324,998.47	0.00	0.00
Total Indirect Costs	478,542.47	1,538,776.00	1,538,776.00
Over/(Under) Recovery	485,669.15	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	153,544.00	1,538,776.00	1,538,776.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	485,669.15	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-332,125.15	1,538,776.00	1,538,776.00
Direct Costs	7,238,826.00	5,853,594.00	5,853,594.00
Rate for 2025-2026 **	0.00*	26.29*	26.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41931
Form R0418

*** Preliminary ***

PrepNet Virtual Academy
3850 BROADMOOR AVE SE
GRAND RAPIDS, MI 49512

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	764,354.00	891,722.00	891,722.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	764,354.00	891,722.00	891,722.00
2021-2022 Direct Costs	10,488,348.00	10,360,980.00	10,360,980.00
2023-2024 Rate	7.29*	8.61*	8.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,505,230.00	12,418,518.00	12,418,518.00
Indirect costs based on rate ** multiplied by actual direct costs	911,631.27	1,069,234.40	1,069,234.40
2023-2024 Actual Indirect Costs	1,238,898.00	1,325,610.00	1,325,610.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,238,898.00	1,325,610.00	1,325,610.00
Over/(Under) Recovery	-327,266.73	-256,375.60	-256,375.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,238,898.00	1,325,610.00	1,325,610.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-327,266.73	-256,375.60	-256,375.60
Total Projected Indirect 2025-2026 (Numerator)	1,566,164.73	1,581,985.60	1,581,985.60
Direct Costs	12,505,230.00	12,418,518.00	12,418,518.00
Rate for 2025-2026 **	12.52*	12.74*	12.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 41932
Form R0418

*** Preliminary ***

Gerald Dawkins Academy
1050 FISK ST SE
GRAND RAPIDS, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,003,183.03	1,888,174.98	1,888,174.98
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	31,671.31	146,679.36	146,679.36
Total Indirect Costs	31,671.31	146,679.36	146,679.36
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	31,671.31	146,679.36	146,679.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	31,671.31	146,679.36	146,679.36
Direct Costs	2,003,183.03	1,888,174.98	1,888,174.98
Rate for 2025-2026 **	1.58*	7.77*	7.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 42030
Form R0418

*** Preliminary ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	15,790.00	15,790.00
2021-2022 Fixed Carry Forward	0.00	1,655.69	1,655.69
Total Indirect Costs	0.00	14,134.31	14,134.31
2021-2022 Direct Costs	224,585.00	208,795.00	208,795.00
2023-2024 Rate	0.00*	6.77*	6.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	237,256.00	218,402.00	218,402.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	14,785.82	14,785.82
2023-2024 Actual Indirect Costs	0.00	18,854.00	18,854.00
2021-2022 Fixed Carry Forward	0.00	1,655.69	1,655.69
Total Indirect Costs	0.00	17,198.31	17,198.31
Over/(Under) Recovery	0.00	-2,412.49	-2,412.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	18,854.00	18,854.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,412.49	-2,412.49
Total Projected Indirect 2025-2026 (Numerator)	0.00	21,266.49	21,266.49
Direct Costs	237,256.00	218,402.00	218,402.00
Rate for 2025-2026 **	0.00*	9.74*	9.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 43040
Form R0418

*** Preliminary ***

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	534,916.10	1,451,308.37	1,451,308.37
2021-2022 Fixed Carry Forward	-112,493.85	0.00	35,057.29
Total Indirect Costs	647,409.95	1,451,308.37	1,416,251.08
2021-2022 Direct Costs	9,142,497.94	8,226,105.67	8,226,105.67
2023-2024 Rate	7.08*	17.64*	17.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,079,033.90	9,805,974.83	9,805,974.83
Indirect costs based on rate ** multiplied by actual direct costs	784,395.60	1,470,896.22	1,688,588.87
2023-2024 Actual Indirect Costs	786,483.40	2,059,542.47	2,059,542.47
2021-2022 Fixed Carry Forward	-112,493.85	0.00	35,057.29
Total Indirect Costs	898,977.25	2,059,542.47	2,024,485.18
Over/(Under) Recovery	-114,581.65	0.00	-335,896.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	786,483.40	2,059,542.47	2,059,542.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-114,581.65	0.00	-335,896.31
Total Projected Indirect 2025-2026 (Numerator)	901,065.05	2,059,542.47	2,395,438.78
Direct Costs	11,079,033.90	9,805,974.83	9,805,974.83
Rate for 2025-2026 **	8.13*	21.00*	24.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 44000
Form R0418

*** Preliminary ***

Lapeer ISD
1175 S LAPEER RD
LAPEER, MI 48446

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,810,600.20	2,936,779.32	2,936,779.32
2021-2022 Fixed Carry Forward	284,079.94	0.00	0.00
Total Indirect Costs	1,526,520.26	2,936,779.32	2,936,779.32
2021-2022 Direct Costs	14,327,497.57	13,201,318.45	13,201,318.45
2023-2024 Rate	10.65*	22.25*	22.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,927,944.37	15,350,399.25	15,350,399.25
Indirect costs based on rate ** multiplied by actual direct costs	1,802,826.08	2,302,559.89	3,415,463.83
2023-2024 Actual Indirect Costs	1,880,962.01	3,458,507.13	3,458,507.13
2021-2022 Fixed Carry Forward	284,079.94	0.00	0.00
Total Indirect Costs	1,596,882.07	3,458,507.13	3,458,507.13
Over/(Under) Recovery	205,944.01	0.00	-43,043.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,880,962.01	3,458,507.13	3,458,507.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	205,944.01	0.00	-43,043.30
Total Projected Indirect 2025-2026 (Numerator)	1,675,018.00	3,458,507.13	3,501,550.43
Direct Costs	16,927,944.37	15,350,399.25	15,350,399.25
Rate for 2025-2026 **	9.89*	22.53*	22.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 44010
Form R0418

*** Preliminary ***

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,092,577.83	6,517,213.30	6,517,213.30
2021-2022 Fixed Carry Forward	-701,671.30	-963,869.17	-963,869.17
Total Indirect Costs	2,794,249.13	7,481,082.47	7,481,082.47
2021-2022 Direct Costs	54,016,676.03	49,349,869.99	49,349,869.99
2023-2024 Rate	5.17*	15.16*	15.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	59,329,690.84	54,649,308.36	54,649,308.36
Indirect costs based on rate ** multiplied by actual direct costs	3,067,345.02	8,197,396.25	8,284,835.15
2023-2024 Actual Indirect Costs	2,618,924.96	7,299,307.44	7,299,307.44
2021-2022 Fixed Carry Forward	-701,671.30	-963,869.17	-963,869.17
Total Indirect Costs	3,320,596.26	8,263,176.61	8,263,176.61
Over/(Under) Recovery	-253,251.24	0.00	21,658.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,618,924.96	7,299,307.44	7,299,307.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-253,251.24	0.00	21,658.54
Total Projected Indirect 2025-2026 (Numerator)	2,872,176.20	7,299,307.44	7,277,648.90
Direct Costs	59,329,690.84	54,649,308.36	54,649,308.36
Rate for 2025-2026 **	4.84*	13.36*	13.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 44020
Form R0418

*** Preliminary ***

Almont Community Schools
4701 HOWLAND RD
ALMONT, MI 48003

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	637,712.02	1,883,952.68	1,883,952.68
2021-2022 Fixed Carry Forward	72,055.55	37,819.64	38,211.03
Total Indirect Costs	565,656.47	1,846,133.04	1,845,741.65
2021-2022 Direct Costs	15,253,327.56	14,007,086.90	14,007,086.90
2023-2024 Rate	3.71*	13.18*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,336,901.20	16,036,331.77	16,036,331.77
Indirect costs based on rate ** multiplied by actual direct costs	643,199.03	2,113,588.53	2,113,588.53
2023-2024 Actual Indirect Costs	699,897.73	2,000,467.16	2,000,467.16
2021-2022 Fixed Carry Forward	72,055.55	37,819.64	38,211.03
Total Indirect Costs	627,842.18	1,962,647.52	1,962,256.13
Over/(Under) Recovery	15,356.85	150,941.01	151,332.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	699,897.73	2,000,467.16	2,000,467.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	15,356.85	150,941.01	151,332.40
Total Projected Indirect 2025-2026 (Numerator)	684,540.88	1,849,526.15	1,849,134.76
Direct Costs	17,336,901.20	16,036,331.77	16,036,331.77
Rate for 2025-2026 **	3.95*	11.53*	11.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 44050
Form R0418

*** Preliminary ***

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	139,373.57	699,338.60	699,338.60
2021-2022 Fixed Carry Forward	1,076.73	-18,994.89	-19,346.17
Total Indirect Costs	138,296.84	718,333.49	718,684.77
2021-2022 Direct Costs	5,663,329.97	5,103,364.94	5,103,364.94
2023-2024 Rate	2.44*	14.08*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,509,020.35	6,791,850.42	6,791,850.42
Indirect costs based on rate ** multiplied by actual direct costs	183,220.10	956,292.54	956,292.54
2023-2024 Actual Indirect Costs	171,008.81	888,178.74	888,178.74
2021-2022 Fixed Carry Forward	1,076.73	-18,994.89	-19,346.17
Total Indirect Costs	169,932.08	907,173.63	907,524.91
Over/(Under) Recovery	13,288.02	49,118.91	48,767.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	171,008.81	888,178.74	888,178.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,288.02	49,118.91	48,767.63
Total Projected Indirect 2025-2026 (Numerator)	157,720.79	839,059.83	839,411.11
Direct Costs	7,509,020.35	6,791,850.42	6,791,850.42
Rate for 2025-2026 **	2.10*	12.35*	12.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 44060
Form R0418

*** Preliminary ***

Imlay City Community Schools
634 W BORLAND RD
IMLAY CITY, MI 48444

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	719,797.58	2,635,965.72	2,635,965.72
2021-2022 Fixed Carry Forward	21,331.22	-166,195.01	-166,441.10
Total Indirect Costs	698,466.36	2,802,160.73	2,802,406.82
2021-2022 Direct Costs	23,154,378.35	21,238,210.21	21,238,210.21
2023-2024 Rate	3.02*	13.19*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,600,470.81	23,142,052.43	23,142,052.43
Indirect costs based on rate ** multiplied by actual direct costs	773,134.22	3,052,436.72	3,054,750.92
2023-2024 Actual Indirect Costs	757,144.42	3,215,562.80	3,215,562.80
2021-2022 Fixed Carry Forward	21,331.22	-166,195.01	-166,441.10
Total Indirect Costs	735,813.20	3,381,757.81	3,382,003.90
Over/(Under) Recovery	37,321.02	-329,321.09	-327,252.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	757,144.42	3,215,562.80	3,215,562.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	37,321.02	-329,321.09	-327,252.98
Total Projected Indirect 2025-2026 (Numerator)	719,823.40	3,544,883.89	3,542,815.78
Direct Costs	25,600,470.81	23,142,052.43	23,142,052.43
Rate for 2025-2026 **	2.81*	15.32*	15.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 44090
Form R0418

*** Preliminary ***

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	789,411.49	2,485,536.85	2,485,536.85
2021-2022 Fixed Carry Forward	-180,017.26	-504,128.27	-504,576.09
Total Indirect Costs	969,428.75	2,989,665.12	2,990,112.94
2021-2022 Direct Costs	23,487,000.76	21,790,875.40	21,790,875.40
2023-2024 Rate	4.13*	13.72*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	28,106,948.82	25,892,423.01	25,892,423.01
Indirect costs based on rate ** multiplied by actual direct costs	1,160,816.99	3,552,440.44	3,552,440.44
2023-2024 Actual Indirect Costs	896,192.01	3,110,717.82	3,110,717.82
2021-2022 Fixed Carry Forward	-180,017.26	-504,128.27	-504,576.09
Total Indirect Costs	1,076,209.27	3,614,846.09	3,615,293.91
Over/(Under) Recovery	84,607.72	-62,405.65	-62,853.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	896,192.01	3,110,717.82	3,110,717.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	84,607.72	-62,405.65	-62,853.47
Total Projected Indirect 2025-2026 (Numerator)	811,584.29	3,173,123.47	3,173,571.29
Direct Costs	28,106,948.82	25,892,423.01	25,892,423.01
Rate for 2025-2026 **	2.89*	12.26*	12.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 44901
Form R0418

*** Preliminary ***

Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	215,132.65	644,072.84	644,072.84
2021-2022 Fixed Carry Forward	39,694.31	0.00	56,789.71
Total Indirect Costs	175,438.34	644,072.84	587,283.13
2021-2022 Direct Costs	5,041,165.44	4,612,225.25	4,612,225.25
2023-2024 Rate	3.48*	13.96*	12.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,382,331.54	4,897,705.39	4,897,705.39
Indirect costs based on rate ** multiplied by actual direct costs	187,305.14	683,719.67	623,477.90
2023-2024 Actual Indirect Costs	241,372.59	725,998.74	725,998.74
2021-2022 Fixed Carry Forward	39,694.31	0.00	56,789.71
Total Indirect Costs	201,678.28	725,998.74	669,209.03
Over/(Under) Recovery	-14,373.14	-42,279.07	-45,731.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	241,372.59	725,998.74	725,998.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,373.14	-42,279.07	-45,731.13
Total Projected Indirect 2025-2026 (Numerator)	255,745.73	768,277.81	771,729.87
Direct Costs	5,382,331.54	4,897,705.39	4,897,705.39
Rate for 2025-2026 **	4.75*	15.69*	15.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 45010
Form R0418

*** Preliminary ***

Glen Lake Community Schools
3375 W BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	668,692.08	1,780,779.55	1,780,779.55
2021-2022 Fixed Carry Forward	-69,570.22	52,308.44	52,308.44
Total Indirect Costs	738,262.30	1,728,471.11	1,728,471.11
2021-2022 Direct Costs	13,825,149.57	12,713,062.10	12,713,062.10
2023-2024 Rate	5.34*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,606,871.91	14,341,440.15	14,341,440.15
Indirect costs based on rate ** multiplied by actual direct costs	833,406.96	1,950,435.86	1,950,435.86
2023-2024 Actual Indirect Costs	597,781.18	1,863,212.94	1,863,212.94
2021-2022 Fixed Carry Forward	-69,570.22	52,308.44	52,308.44
Total Indirect Costs	667,351.40	1,810,904.50	1,810,904.50
Over/(Under) Recovery	166,055.56	139,531.36	139,531.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	597,781.18	1,863,212.94	1,863,212.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	166,055.56	139,531.36	139,531.36
Total Projected Indirect 2025-2026 (Numerator)	431,725.62	1,723,681.58	1,723,681.58
Direct Costs	15,606,871.91	14,341,440.15	14,341,440.15
Rate for 2025-2026 **	2.77*	12.02*	12.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 45020
Form R0418

*** Preliminary ***

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	307,973.23	857,124.40	857,124.40
2021-2022 Fixed Carry Forward	96,190.45	0.00	70,181.49
Total Indirect Costs	211,782.78	857,124.40	786,942.91
2021-2022 Direct Costs	6,905,415.11	6,356,263.94	6,356,263.94
2023-2024 Rate	3.07*	13.48*	12.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,129,064.17	7,395,125.16	7,395,125.16
Indirect costs based on rate ** multiplied by actual direct costs	249,562.27	996,862.87	915,516.49
2023-2024 Actual Indirect Costs	488,737.22	1,222,676.23	1,222,676.23
2021-2022 Fixed Carry Forward	96,190.45	0.00	70,181.49
Total Indirect Costs	392,546.77	1,222,676.23	1,152,494.74
Over/(Under) Recovery	-142,984.50	-225,813.36	-236,978.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	488,737.22	1,222,676.23	1,222,676.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-142,984.50	-225,813.36	-236,978.25
Total Projected Indirect 2025-2026 (Numerator)	631,721.72	1,448,489.59	1,459,654.48
Direct Costs	8,129,064.17	7,395,125.16	7,395,125.16
Rate for 2025-2026 **	7.77*	19.59*	19.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 45040
Form R0418

*** Preliminary ***

Northport Public School District
104 S WING ST
NORTHPORT, MI 49670

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	224,128.62	743,490.30	743,490.30
2021-2022 Fixed Carry Forward	6,796.97	0.00	-1,631.82
Total Indirect Costs	217,331.65	743,490.30	745,122.12
2021-2022 Direct Costs	4,206,531.06	3,687,169.38	3,687,169.38
2023-2024 Rate	5.17*	20.16*	20.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,533,199.07	3,940,303.07	3,940,303.07
Indirect costs based on rate ** multiplied by actual direct costs	234,366.39	591,045.46	796,335.25
2023-2024 Actual Indirect Costs	293,805.73	886,701.73	886,701.73
2021-2022 Fixed Carry Forward	6,796.97	0.00	-1,631.82
Total Indirect Costs	287,008.76	886,701.73	888,333.55
Over/(Under) Recovery	-52,642.37	0.00	-91,998.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	293,805.73	886,701.73	886,701.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-52,642.37	0.00	-91,998.30
Total Projected Indirect 2025-2026 (Numerator)	346,448.10	886,701.73	978,700.03
Direct Costs	4,533,199.07	3,940,303.07	3,940,303.07
Rate for 2025-2026 **	7.64*	22.50*	24.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 45050
Form R0418

*** Preliminary ***

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	402,018.77	1,261,417.49	1,261,417.49
2021-2022 Fixed Carry Forward	-107,675.90	0.00	-177,357.23
Total Indirect Costs	509,694.67	1,261,417.49	1,438,774.72
2021-2022 Direct Costs	7,531,847.68	6,672,448.96	6,672,448.96
2023-2024 Rate	6.77*	18.90*	21.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,103,557.12	7,977,714.69	7,977,714.69
Indirect costs based on rate ** multiplied by actual direct costs	616,310.82	1,196,657.20	1,719,995.29
2023-2024 Actual Indirect Costs	418,967.36	1,544,809.79	1,544,809.79
2021-2022 Fixed Carry Forward	-107,675.90	0.00	-177,357.23
Total Indirect Costs	526,643.26	1,544,809.79	1,722,167.02
Over/(Under) Recovery	89,667.56	0.00	-2,171.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	418,967.36	1,544,809.79	1,544,809.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	89,667.56	0.00	-2,171.73
Total Projected Indirect 2025-2026 (Numerator)	329,299.80	1,544,809.79	1,546,981.52
Direct Costs	9,103,557.12	7,977,714.69	7,977,714.69
Rate for 2025-2026 **	3.62*	19.36*	19.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 45901
Form R0418

*** Preliminary ***

Leelanau Montessori Public School Academy
7401 E DUCK LAKE RD
Lake Leelanau, MI 49653

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	49,647.97	157,063.49	157,063.49
2021-2022 Fixed Carry Forward	7,977.00	0.00	-11,557.37
Total Indirect Costs	41,670.97	157,063.49	168,620.86
2021-2022 Direct Costs	985,432.15	878,016.63	878,016.63
2023-2024 Rate	4.23*	17.89*	19.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,336,233.80	1,175,049.19	1,175,049.19
Indirect costs based on rate ** multiplied by actual direct costs	56,522.69	176,257.38	225,609.44
2023-2024 Actual Indirect Costs	57,465.25	218,649.86	218,649.86
2021-2022 Fixed Carry Forward	7,977.00	0.00	-11,557.37
Total Indirect Costs	49,488.25	218,649.86	230,207.23
Over/(Under) Recovery	7,034.44	0.00	-4,597.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	57,465.25	218,649.86	218,649.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,034.44	0.00	-4,597.79
Total Projected Indirect 2025-2026 (Numerator)	50,430.81	218,649.86	223,247.65
Direct Costs	1,336,233.80	1,175,049.19	1,175,049.19
Rate for 2025-2026 **	3.77*	18.61*	19.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46000
Form R0418

*** Preliminary ***

Lenawee ISD
4107 N ADRIAN HWY
ADRIAN, MI 49221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,796,363.96	4,963,873.04	4,963,873.04
2021-2022 Fixed Carry Forward	-209,227.05	-525,916.81	-518,887.44
Total Indirect Costs	3,005,591.01	5,489,789.85	5,482,760.48
2021-2022 Direct Costs	44,363,363.14	42,195,854.06	42,195,854.06
2023-2024 Rate	6.77*	13.01*	12.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,887,520.23	48,437,783.19	48,437,783.19
Indirect costs based on rate ** multiplied by actual direct costs	3,445,085.12	6,301,755.59	6,292,068.04
2023-2024 Actual Indirect Costs	3,249,814.88	5,699,551.92	5,699,551.92
2021-2022 Fixed Carry Forward	-209,227.05	-525,916.81	-518,887.44
Total Indirect Costs	3,459,041.93	6,225,468.73	6,218,439.36
Over/(Under) Recovery	-13,956.81	76,286.86	73,628.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,249,814.88	5,699,551.92	5,699,551.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,956.81	76,286.86	73,628.68
Total Projected Indirect 2025-2026 (Numerator)	3,263,771.69	5,623,265.06	5,625,923.24
Direct Costs	50,887,520.23	48,437,783.19	48,437,783.19
Rate for 2025-2026 **	6.41*	11.61*	11.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46010
Form R0418

*** Preliminary ***

Adrian Public Schools
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,339,137.37	4,254,365.24	4,254,365.24
2021-2022 Fixed Carry Forward	-9,288.44	17,103.82	19,044.16
Total Indirect Costs	1,348,425.81	4,237,261.42	4,235,321.08
2021-2022 Direct Costs	36,230,957.67	33,315,729.80	33,315,729.80
2023-2024 Rate	3.72*	12.72*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,309,595.62	38,788,580.85	38,788,580.85
Indirect costs based on rate ** multiplied by actual direct costs	1,573,916.96	4,933,907.48	4,930,028.63
2023-2024 Actual Indirect Costs	1,750,749.51	5,271,764.28	5,271,764.28
2021-2022 Fixed Carry Forward	-9,288.44	17,103.82	19,044.16
Total Indirect Costs	1,760,037.95	5,254,660.46	5,252,720.12
Over/(Under) Recovery	-186,120.99	-320,752.98	-322,691.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,750,749.51	5,271,764.28	5,271,764.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-186,120.99	-320,752.98	-322,691.49
Total Projected Indirect 2025-2026 (Numerator)	1,936,870.50	5,592,517.26	5,594,455.77
Direct Costs	42,309,595.62	38,788,580.85	38,788,580.85
Rate for 2025-2026 **	4.58*	14.42*	14.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46020
Form R0418

*** Preliminary ***

Addison Community Schools
219 N COMSTOCK ST
ADDISON, MI 49220

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	221,821.43	1,271,453.60	1,271,453.60
2021-2022 Fixed Carry Forward	68,885.73	-142,828.43	-143,020.59
Total Indirect Costs	152,935.70	1,414,282.03	1,414,474.19
2021-2022 Direct Costs	9,528,293.86	8,478,661.69	8,478,661.69
2023-2024 Rate	1.61*	16.68*	16.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,880,606.71	8,956,777.87	8,956,777.87
Indirect costs based on rate ** multiplied by actual direct costs	159,077.77	1,343,516.68	1,493,990.55
2023-2024 Actual Indirect Costs	217,476.12	1,141,304.96	1,141,304.96
2021-2022 Fixed Carry Forward	68,885.73	-142,828.43	-143,020.59
Total Indirect Costs	148,590.39	1,284,133.39	1,284,325.55
Over/(Under) Recovery	10,487.38	0.00	209,665.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	217,476.12	1,141,304.96	1,141,304.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,487.38	0.00	209,665.00
Total Projected Indirect 2025-2026 (Numerator)	206,988.74	1,141,304.96	931,639.96
Direct Costs	9,880,606.71	8,956,777.87	8,956,777.87
Rate for 2025-2026 **	2.09*	12.74*	10.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46040
Form R0418

*** Preliminary ***

Blissfield Community Schools
630 S LANE ST
BLISSFIELD, MI 49228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	545,147.05	1,818,735.40	1,818,735.40
2021-2022 Fixed Carry Forward	14,928.33	0.00	57,104.50
Total Indirect Costs	530,218.72	1,818,735.40	1,761,630.90
2021-2022 Direct Costs	13,353,171.32	12,079,582.97	12,079,582.97
2023-2024 Rate	3.97*	15.06*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,849,297.77	13,416,286.31	13,416,286.31
Indirect costs based on rate ** multiplied by actual direct costs	589,517.12	2,012,442.95	1,956,094.54
2023-2024 Actual Indirect Costs	634,540.41	2,067,551.87	2,067,551.87
2021-2022 Fixed Carry Forward	14,928.33	0.00	57,104.50
Total Indirect Costs	619,612.08	2,067,551.87	2,010,447.37
Over/(Under) Recovery	-30,094.96	0.00	-54,352.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	634,540.41	2,067,551.87	2,067,551.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-30,094.96	0.00	-54,352.83
Total Projected Indirect 2025-2026 (Numerator)	664,635.37	2,067,551.87	2,121,904.70
Direct Costs	14,849,297.77	13,416,286.31	13,416,286.31
Rate for 2025-2026 **	4.48*	15.41*	15.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46050
Form R0418

*** Preliminary ***

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	116,941.49	781,777.27	781,777.27
2021-2022 Fixed Carry Forward	24,044.17	0.00	-81,418.60
Total Indirect Costs	92,897.32	781,777.27	863,195.87
2021-2022 Direct Costs	5,448,193.45	4,783,357.67	4,783,357.67
2023-2024 Rate	1.71*	16.34*	18.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,723,653.36	4,975,197.66	4,975,197.66
Indirect costs based on rate ** multiplied by actual direct costs	97,874.47	746,279.65	898,023.18
2023-2024 Actual Indirect Costs	161,069.48	909,525.18	909,525.18
2021-2022 Fixed Carry Forward	24,044.17	0.00	-81,418.60
Total Indirect Costs	137,025.31	909,525.18	990,943.78
Over/(Under) Recovery	-39,150.84	0.00	-92,920.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	161,069.48	909,525.18	909,525.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,150.84	0.00	-92,920.60
Total Projected Indirect 2025-2026 (Numerator)	200,220.32	909,525.18	1,002,445.78
Direct Costs	5,723,653.36	4,975,197.66	4,975,197.66
Rate for 2025-2026 **	3.50*	18.28*	20.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46060
Form R0418

*** Preliminary ***

Clinton Community Schools
340 E MICHIGAN AVE
CLINTON, MI 49236

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	334,529.87	1,383,912.44	1,383,912.44
2021-2022 Fixed Carry Forward	-56,458.81	-12,551.36	-13,624.15
Total Indirect Costs	390,988.68	1,396,463.80	1,397,536.59
2021-2022 Direct Costs	13,508,573.73	12,459,191.16	12,459,191.16
2023-2024 Rate	2.89*	11.21*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,123,264.79	13,815,731.09	13,815,731.09
Indirect costs based on rate ** multiplied by actual direct costs	437,062.35	1,548,743.46	1,550,125.03
2023-2024 Actual Indirect Costs	306,240.02	1,613,773.72	1,613,773.72
2021-2022 Fixed Carry Forward	-56,458.81	-12,551.36	-13,624.15
Total Indirect Costs	362,698.83	1,626,325.08	1,627,397.87
Over/(Under) Recovery	74,363.52	-77,581.62	-77,272.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	306,240.02	1,613,773.72	1,613,773.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	74,363.52	-77,581.62	-77,272.84
Total Projected Indirect 2025-2026 (Numerator)	231,876.50	1,691,355.34	1,691,046.56
Direct Costs	15,123,264.79	13,815,731.09	13,815,731.09
Rate for 2025-2026 **	1.53*	12.24*	12.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46080
Form R0418

*** Preliminary ***

Hudson Area Schools
781 N MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	303,484.10	1,578,433.64	1,578,433.64
2021-2022 Fixed Carry Forward	61,364.81	0.00	338,657.98
Total Indirect Costs	242,119.29	1,578,433.64	1,239,775.66
2021-2022 Direct Costs	13,822,058.30	12,547,108.76	12,547,108.76
2023-2024 Rate	1.75*	12.58*	9.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,538,977.37	14,299,437.28	14,299,437.28
Indirect costs based on rate ** multiplied by actual direct costs	271,932.10	1,798,869.21	1,412,784.40
2023-2024 Actual Indirect Costs	379,726.87	1,619,266.96	1,619,266.96
2021-2022 Fixed Carry Forward	61,364.81	0.00	338,657.98
Total Indirect Costs	318,362.06	1,619,266.96	1,280,608.98
Over/(Under) Recovery	-46,429.96	179,602.25	132,175.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	379,726.87	1,619,266.96	1,619,266.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,429.96	179,602.25	132,175.42
Total Projected Indirect 2025-2026 (Numerator)	426,156.83	1,439,664.71	1,487,091.54
Direct Costs	15,538,977.37	14,299,437.28	14,299,437.28
Rate for 2025-2026 **	2.74*	10.07*	10.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46090
Form R0418

*** Preliminary ***

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	307,456.93	1,569,865.32	1,569,865.32
2021-2022 Fixed Carry Forward	-62,351.81	-77,829.58	-79,349.97
Total Indirect Costs	369,808.74	1,647,694.90	1,649,215.29
2021-2022 Direct Costs	19,178,750.80	17,916,342.41	17,916,342.41
2023-2024 Rate	1.93*	9.20*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,594,432.52	20,187,244.78	20,187,244.78
Indirect costs based on rate ** multiplied by actual direct costs	416,772.55	1,857,226.52	1,859,245.24
2023-2024 Actual Indirect Costs	411,160.62	1,818,348.36	1,818,348.36
2021-2022 Fixed Carry Forward	-62,351.81	-77,829.58	-79,349.97
Total Indirect Costs	473,512.43	1,896,177.94	1,897,698.33
Over/(Under) Recovery	-56,739.88	-38,951.42	-38,453.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	411,160.62	1,818,348.36	1,818,348.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-56,739.88	-38,951.42	-38,453.09
Total Projected Indirect 2025-2026 (Numerator)	467,900.50	1,857,299.78	1,856,801.45
Direct Costs	21,594,432.52	20,187,244.78	20,187,244.78
Rate for 2025-2026 **	2.17*	9.20*	9.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46100
Form R0418

*** Preliminary ***

Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	309,804.99	1,341,081.68	1,341,081.68
2021-2022 Fixed Carry Forward	78,038.22	0.00	-93,724.91
Total Indirect Costs	231,766.77	1,341,081.68	1,434,806.59
2021-2022 Direct Costs	7,421,865.91	6,390,589.22	6,390,589.22
2023-2024 Rate	3.12*	20.99*	22.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,738,854.08	6,860,651.92	6,860,651.92
Indirect costs based on rate ** multiplied by actual direct costs	241,452.25	1,029,097.79	1,540,216.36
2023-2024 Actual Indirect Costs	383,380.45	1,261,582.61	1,261,582.61
2021-2022 Fixed Carry Forward	78,038.22	0.00	-93,724.91
Total Indirect Costs	305,342.23	1,261,582.61	1,355,307.52
Over/(Under) Recovery	-63,889.98	0.00	184,908.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	383,380.45	1,261,582.61	1,261,582.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-63,889.98	0.00	184,908.84
Total Projected Indirect 2025-2026 (Numerator)	447,270.43	1,261,582.61	1,076,673.77
Direct Costs	7,738,854.08	6,860,651.92	6,860,651.92
Rate for 2025-2026 **	5.78*	18.39*	15.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46110
Form R0418

*** Preliminary ***

Onsted Community Schools
10109 Slee Rd
Onsted, MI 49265

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	440,400.63	1,866,782.94	1,866,782.94
2021-2022 Fixed Carry Forward	73,380.63	12,354.05	11,434.96
Total Indirect Costs	367,020.00	1,854,428.89	1,855,347.98
2021-2022 Direct Costs	15,029,107.87	13,602,725.56	13,602,725.56
2023-2024 Rate	2.44*	13.63*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,645,785.71	15,967,928.09	15,967,928.09
Indirect costs based on rate ** multiplied by actual direct costs	430,557.17	2,176,428.60	2,178,025.39
2023-2024 Actual Indirect Costs	446,341.37	2,124,198.99	2,124,198.99
2021-2022 Fixed Carry Forward	73,380.63	12,354.05	11,434.96
Total Indirect Costs	372,960.74	2,111,844.94	2,112,764.03
Over/(Under) Recovery	57,596.43	64,583.66	65,261.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	446,341.37	2,124,198.99	2,124,198.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	57,596.43	64,583.66	65,261.36
Total Projected Indirect 2025-2026 (Numerator)	388,744.94	2,059,615.33	2,058,937.63
Direct Costs	17,645,785.71	15,967,928.09	15,967,928.09
Rate for 2025-2026 **	2.20*	12.90*	12.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46130
Form R0418

*** Preliminary ***

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	103,361.78	1,110,242.88	1,110,242.88
2021-2022 Fixed Carry Forward	25,908.02	0.00	48,516.92
Total Indirect Costs	77,453.76	1,110,242.88	1,061,725.96
2021-2022 Direct Costs	9,803,686.92	8,796,805.82	8,796,805.82
2023-2024 Rate	0.79*	12.62*	12.07**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,267,385.19	10,144,402.44	10,144,402.44
Indirect costs based on rate ** multiplied by actual direct costs	89,012.34	1,280,223.59	1,224,429.37
2023-2024 Actual Indirect Costs	134,760.94	1,257,743.69	1,257,743.69
2021-2022 Fixed Carry Forward	25,908.02	0.00	48,516.92
Total Indirect Costs	108,852.92	1,257,743.69	1,209,226.77
Over/(Under) Recovery	6,067.43	22,479.90	63,719.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,760.94	1,257,743.69	1,257,743.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,067.43	22,479.90	63,719.51
Total Projected Indirect 2025-2026 (Numerator)	128,693.51	1,235,263.79	1,194,024.18
Direct Costs	11,267,385.19	10,144,402.44	10,144,402.44
Rate for 2025-2026 **	1.14*	12.18*	11.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 46140
Form R0418

*** Preliminary ***

Tecumseh Public Schools
760 BROWN ST
TECUMSEH, MI 49286

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	948,223.17	3,973,445.65	3,973,445.65
2021-2022 Fixed Carry Forward	97,706.67	-190,699.12	-268,666.28
Total Indirect Costs	850,516.50	4,164,144.77	4,242,111.93
2021-2022 Direct Costs	31,402,915.86	28,377,693.38	28,377,693.38
2023-2024 Rate	2.71*	14.67*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,034,296.17	31,155,412.91	31,155,412.91
Indirect costs based on rate ** multiplied by actual direct costs	949,429.43	4,570,499.07	4,657,734.23
2023-2024 Actual Indirect Costs	1,066,007.32	4,944,890.58	4,944,890.58
2021-2022 Fixed Carry Forward	97,706.67	-190,699.12	-268,666.28
Total Indirect Costs	968,300.65	5,135,589.70	5,213,556.86
Over/(Under) Recovery	-18,871.22	-565,090.63	-555,822.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,066,007.32	4,944,890.58	4,944,890.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-18,871.22	-565,090.63	-555,822.63
Total Projected Indirect 2025-2026 (Numerator)	1,084,878.54	5,509,981.21	5,500,713.21
Direct Costs	35,034,296.17	31,155,412.91	31,155,412.91
Rate for 2025-2026 **	3.10*	17.69*	17.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47000
Form R0418

*** Preliminary ***

Livingston ESA
1425 W GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,024,296.60	3,912,478.88	3,912,478.88
2021-2022 Fixed Carry Forward	143,098.14	25,406.44	25,406.44
Total Indirect Costs	2,881,198.46	3,887,072.44	3,887,072.44
2021-2022 Direct Costs	53,250,337.79	52,362,155.51	52,362,155.51
2023-2024 Rate	5.41*	7.42*	7.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,343,557.81	63,083,047.57	63,083,047.57
Indirect costs based on rate ** multiplied by actual direct costs	3,480,986.48	4,680,762.13	4,680,762.13
2023-2024 Actual Indirect Costs	3,333,814.04	4,594,324.28	4,594,324.28
2021-2022 Fixed Carry Forward	143,098.14	25,406.44	25,406.44
Total Indirect Costs	3,190,715.90	4,568,917.84	4,568,917.84
Over/(Under) Recovery	290,270.58	111,844.29	111,844.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,333,814.04	4,594,324.28	4,594,324.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	290,270.58	111,844.29	111,844.29
Total Projected Indirect 2025-2026 (Numerator)	3,043,543.46	4,482,479.99	4,482,479.99
Direct Costs	64,343,557.81	63,083,047.57	63,083,047.57
Rate for 2025-2026 **	4.73*	7.11*	7.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47010
Form R0418

*** Preliminary ***

Brighton Area Schools
125 S CHURCH ST
BRIGHTON, MI 48116

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,871,581.72	8,464,593.91	8,464,593.91
2021-2022 Fixed Carry Forward	635,426.93	42,437.81	42,710.91
Total Indirect Costs	1,236,154.79	8,422,156.10	8,421,883.00
2021-2022 Direct Costs	92,975,722.56	86,111,099.27	86,111,099.27
2023-2024 Rate	1.33*	9.78*	9.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	119,245,154.48	112,495,174.30	112,495,174.30
Indirect costs based on rate ** multiplied by actual direct costs	1,585,960.55	11,002,028.05	11,002,028.05
2023-2024 Actual Indirect Costs	2,425,240.98	9,175,221.16	9,175,221.16
2021-2022 Fixed Carry Forward	635,426.93	42,437.81	42,710.91
Total Indirect Costs	1,789,814.05	9,132,783.35	9,132,510.25
Over/(Under) Recovery	-203,853.50	1,869,244.70	1,869,517.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,425,240.98	9,175,221.16	9,175,221.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-203,853.50	1,869,244.70	1,869,517.80
Total Projected Indirect 2025-2026 (Numerator)	2,629,094.48	7,305,976.46	7,305,703.36
Direct Costs	119,245,154.48	112,495,174.30	112,495,174.30
Rate for 2025-2026 **	2.20*	6.49*	6.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47030
Form R0418

*** Preliminary ***

Fowlerville Community Schools
7677 W SHARPE RD STE A
FOWLERVILLE, MI 48836

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,090,536.27	3,890,951.53	3,890,951.53
2021-2022 Fixed Carry Forward	-81,741.07	-70,783.55	-70,845.30
Total Indirect Costs	1,172,277.34	3,961,735.08	3,961,796.83
2021-2022 Direct Costs	30,928,235.06	28,127,819.80	28,127,819.80
2023-2024 Rate	3.79*	14.08*	14.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,697,473.92	31,773,671.47	31,773,671.47
Indirect costs based on rate ** multiplied by actual direct costs	1,315,034.26	4,473,732.94	4,473,732.94
2023-2024 Actual Indirect Costs	1,302,843.49	4,226,645.94	4,226,645.94
2021-2022 Fixed Carry Forward	-81,741.07	-70,783.55	-70,845.30
Total Indirect Costs	1,384,584.56	4,297,429.49	4,297,491.24
Over/(Under) Recovery	-69,550.30	176,303.45	176,241.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,302,843.49	4,226,645.94	4,226,645.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,550.30	176,303.45	176,241.70
Total Projected Indirect 2025-2026 (Numerator)	1,372,393.79	4,050,342.49	4,050,404.24
Direct Costs	34,697,473.92	31,773,671.47	31,773,671.47
Rate for 2025-2026 **	3.96*	12.75*	12.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47060
Form R0418

*** Preliminary ***

Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	741,273.16	6,749,486.08	6,749,486.08
2021-2022 Fixed Carry Forward	277,001.90	-237,287.14	-234,389.06
Total Indirect Costs	464,271.26	6,986,773.22	6,983,875.14
2021-2022 Direct Costs	56,299,883.46	50,098,357.40	50,098,357.40
2023-2024 Rate	0.82*	13.95*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	69,184,985.15	62,059,991.97	62,059,991.97
Indirect costs based on rate ** multiplied by actual direct costs	567,316.88	8,657,368.88	8,651,162.88
2023-2024 Actual Indirect Costs	990,023.65	8,115,016.83	8,115,016.83
2021-2022 Fixed Carry Forward	277,001.90	-237,287.14	-234,389.06
Total Indirect Costs	713,021.75	8,352,303.97	8,349,405.89
Over/(Under) Recovery	-145,704.87	305,064.91	301,756.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	990,023.65	8,115,016.83	8,115,016.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-145,704.87	305,064.91	301,756.99
Total Projected Indirect 2025-2026 (Numerator)	1,135,728.52	7,809,951.92	7,813,259.84
Direct Costs	69,184,985.15	62,059,991.97	62,059,991.97
Rate for 2025-2026 **	1.64*	12.58*	12.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47070
Form R0418

*** Preliminary ***

Howell Public Schools
411 N HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,718,912.48	9,365,511.84	9,365,511.84
2021-2022 Fixed Carry Forward	86,075.68	251,289.89	142,309.26
Total Indirect Costs	2,632,836.80	9,114,221.95	9,223,202.58
2021-2022 Direct Costs	73,289,360.07	68,446,987.41	68,446,987.41
2023-2024 Rate	3.59*	13.32*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	94,039,691.21	86,372,830.27	86,372,830.27
Indirect costs based on rate ** multiplied by actual direct costs	3,376,024.91	11,504,860.99	11,634,420.24
2023-2024 Actual Indirect Costs	3,820,439.03	11,487,299.97	11,487,299.97
2021-2022 Fixed Carry Forward	86,075.68	251,289.89	142,309.26
Total Indirect Costs	3,734,363.35	11,236,010.08	11,344,990.71
Over/(Under) Recovery	-358,338.44	268,850.91	289,429.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,820,439.03	11,487,299.97	11,487,299.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-358,338.44	268,850.91	289,429.53
Total Projected Indirect 2025-2026 (Numerator)	4,178,777.47	11,218,449.06	11,197,870.44
Direct Costs	94,039,691.21	86,372,830.27	86,372,830.27
Rate for 2025-2026 **	4.44*	12.99*	12.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47080
Form R0418

*** Preliminary ***

Pinckney Community Schools
2130 E M 36
PINCKNEY, MI 48169

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,081,723.96	4,197,676.30	4,197,676.30
2021-2022 Fixed Carry Forward	304,234.89	0.00	175,712.70
Total Indirect Costs	777,489.07	4,197,676.30	4,021,963.60
2021-2022 Direct Costs	25,690,509.29	22,574,556.95	22,574,556.95
2023-2024 Rate	3.03*	18.59*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	29,007,460.97	25,373,079.96	25,373,079.96
Indirect costs based on rate ** multiplied by actual direct costs	878,926.07	3,805,961.99	4,521,482.85
2023-2024 Actual Indirect Costs	1,127,030.25	4,761,411.26	4,761,411.26
2021-2022 Fixed Carry Forward	304,234.89	0.00	175,712.70
Total Indirect Costs	822,795.36	4,761,411.26	4,585,698.56
Over/(Under) Recovery	56,130.71	0.00	-64,215.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,127,030.25	4,761,411.26	4,761,411.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	56,130.71	0.00	-64,215.71
Total Projected Indirect 2025-2026 (Numerator)	1,070,899.54	4,761,411.26	4,825,626.97
Direct Costs	29,007,460.97	25,373,079.96	25,373,079.96
Rate for 2025-2026 **	3.69*	18.77*	19.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47900
Form R0418

*** Preliminary ***

Light of the World Academy
550 E HAMBURG ST
Pinckney, MI 48169

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	137,940.58	334,007.50	334,007.50
2021-2022 Fixed Carry Forward	74,936.19	0.00	29,912.09
Total Indirect Costs	63,004.39	334,007.50	304,095.41
2021-2022 Direct Costs	2,115,458.55	1,919,391.63	1,919,391.63
2023-2024 Rate	2.98*	17.40*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,403,655.22	2,232,785.49	2,232,785.49
Indirect costs based on rate ** multiplied by actual direct costs	71,628.93	334,917.82	353,673.22
2023-2024 Actual Indirect Costs	114,432.37	285,302.10	285,302.10
2021-2022 Fixed Carry Forward	74,936.19	0.00	29,912.09
Total Indirect Costs	39,496.18	285,302.10	255,390.01
Over/(Under) Recovery	32,132.75	0.00	98,283.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	114,432.37	285,302.10	285,302.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	32,132.75	0.00	98,283.21
Total Projected Indirect 2025-2026 (Numerator)	82,299.62	285,302.10	187,018.89
Direct Costs	2,403,655.22	2,232,785.49	2,232,785.49
Rate for 2025-2026 **	3.42*	12.78*	8.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47901
Form R0418

*** Preliminary ***

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	13,252.24	86,249.99	86,249.99
2021-2022 Fixed Carry Forward	846.89	0.00	0.00
Total Indirect Costs	12,405.35	86,249.99	86,249.99
2021-2022 Direct Costs	1,165,560.45	1,092,562.70	1,092,562.70
2023-2024 Rate	1.06*	7.89*	7.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,249,996.22	1,172,040.79	1,172,040.79
Indirect costs based on rate ** multiplied by actual direct costs	13,249.96	92,474.02	92,474.02
2023-2024 Actual Indirect Costs	13,204.92	91,160.35	91,160.35
2021-2022 Fixed Carry Forward	846.89	0.00	0.00
Total Indirect Costs	12,358.03	91,160.35	91,160.35
Over/(Under) Recovery	891.93	1,313.67	1,313.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	13,204.92	91,160.35	91,160.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	891.93	1,313.67	1,313.67
Total Projected Indirect 2025-2026 (Numerator)	12,312.99	89,846.68	89,846.68
Direct Costs	1,249,996.22	1,172,040.79	1,172,040.79
Rate for 2025-2026 **	0.99*	7.67*	7.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47902
Form R0418

*** Preliminary ***

Charyl Stockwell Academy
9758 E HIGHLAND RD
HOWELL, MI 48843

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	158,091.00	1,262,507.00	1,262,507.00
2021-2022 Fixed Carry Forward	-41,020.60	-152,162.83	-156,650.83
Total Indirect Costs	199,111.60	1,414,669.83	1,419,157.83
2021-2022 Direct Costs	11,617,644.00	10,513,228.00	10,513,228.00
2023-2024 Rate	1.71*	13.46*	13.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,904,586.00	11,534,531.00	11,534,531.00
Indirect costs based on rate ** multiplied by actual direct costs	220,668.42	1,552,547.87	1,557,161.69
2023-2024 Actual Indirect Costs	183,440.00	1,553,495.00	1,553,495.00
2021-2022 Fixed Carry Forward	-41,020.60	-152,162.83	-156,650.83
Total Indirect Costs	224,460.60	1,705,657.83	1,710,145.83
Over/(Under) Recovery	-3,792.18	-153,109.96	-152,984.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	183,440.00	1,553,495.00	1,553,495.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,792.18	-153,109.96	-152,984.14
Total Projected Indirect 2025-2026 (Numerator)	187,232.18	1,706,604.96	1,706,479.14
Direct Costs	12,904,586.00	11,534,531.00	11,534,531.00
Rate for 2025-2026 **	1.45*	14.80*	14.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 47903
Form R0418

*** Preliminary ***

FlexTech High School
7707 CONFERENCE CENTER DR
Brighton, MI 48114

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	53,698.00	182,059.00	182,059.00
2021-2022 Fixed Carry Forward	12,433.90	54,320.48	51,335.70
Total Indirect Costs	41,264.10	127,738.52	130,723.30
2021-2022 Direct Costs	2,211,021.00	2,082,660.00	2,082,660.00
2023-2024 Rate	1.87*	6.13*	6.28**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,833,338.00	1,698,894.00	1,698,894.00
Indirect costs based on rate ** multiplied by actual direct costs	34,283.42	104,142.20	106,690.54
2023-2024 Actual Indirect Costs	27,229.00	161,673.00	161,673.00
2021-2022 Fixed Carry Forward	12,433.90	54,320.48	51,335.70
Total Indirect Costs	14,795.10	107,352.52	110,337.30
Over/(Under) Recovery	19,488.32	-3,210.32	-3,646.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,229.00	161,673.00	161,673.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	19,488.32	-3,210.32	-3,646.76
Total Projected Indirect 2025-2026 (Numerator)	7,740.68	164,883.32	165,319.76
Direct Costs	1,833,338.00	1,698,894.00	1,698,894.00
Rate for 2025-2026 **	0.42*	9.71*	9.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 48040
Form R0418

*** Preliminary ***

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	438,965.23	1,338,967.05	1,338,967.05
2021-2022 Fixed Carry Forward	-76,491.35	0.00	-446,253.01
Total Indirect Costs	515,456.58	1,338,967.05	1,785,220.06
2021-2022 Direct Costs	7,290,732.78	6,390,730.96	6,390,730.96
2023-2024 Rate	7.07*	20.95*	27.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,869,529.68	7,262,713.20	7,262,713.20
Indirect costs based on rate ** multiplied by actual direct costs	556,375.75	1,089,406.98	1,815,678.30
2023-2024 Actual Indirect Costs	430,229.20	1,037,045.68	1,037,045.68
2021-2022 Fixed Carry Forward	-76,491.35	0.00	-446,253.01
Total Indirect Costs	506,720.55	1,037,045.68	1,483,298.69
Over/(Under) Recovery	49,655.20	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	430,229.20	1,037,045.68	1,037,045.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	49,655.20	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	380,574.00	1,037,045.68	1,037,045.68
Direct Costs	7,869,529.68	7,262,713.20	7,262,713.20
Rate for 2025-2026 **	4.84*	14.28*	14.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 49010
Form R0418

*** Preliminary ***

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	108,560.72	738,641.46	738,641.46
2021-2022 Fixed Carry Forward	-9,256.76	-114,005.08	-114,119.14
Total Indirect Costs	117,817.48	852,646.54	852,760.60
2021-2022 Direct Costs	6,325,318.20	5,695,237.46	5,695,237.46
2023-2024 Rate	1.86*	14.97*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,968,547.20	6,320,064.45	6,320,064.45
Indirect costs based on rate ** multiplied by actual direct costs	129,614.98	946,113.65	946,113.65
2023-2024 Actual Indirect Costs	241,611.26	890,094.01	890,094.01
2021-2022 Fixed Carry Forward	-9,256.76	-114,005.08	-114,119.14
Total Indirect Costs	250,868.02	1,004,099.09	1,004,213.15
Over/(Under) Recovery	-121,253.04	-57,985.44	-58,099.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	241,611.26	890,094.01	890,094.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-121,253.04	-57,985.44	-58,099.50
Total Projected Indirect 2025-2026 (Numerator)	362,864.30	948,079.45	948,193.51
Direct Costs	6,968,547.20	6,320,064.45	6,320,064.45
Rate for 2025-2026 **	5.21*	15.00*	15.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 49020
Form R0418

*** Preliminary ***

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	35,725.38	55,680.34	55,680.34
2021-2022 Fixed Carry Forward	-16,990.94	0.00	-26,623.57
Total Indirect Costs	52,716.32	55,680.34	82,303.91
2021-2022 Direct Costs	186,278.65	166,323.69	166,323.69
2023-2024 Rate	28.30*	33.48*	49.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	143,942.50	126,072.71	126,072.71
Indirect costs based on rate ** multiplied by actual direct costs	21,591.38	18,910.91	31,518.18
2023-2024 Actual Indirect Costs	27,789.80	45,659.59	45,659.59
2021-2022 Fixed Carry Forward	-16,990.94	0.00	-26,623.57
Total Indirect Costs	44,780.74	45,659.59	72,283.16
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,789.80	45,659.59	45,659.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	27,789.80	45,659.59	45,659.59
Direct Costs	143,942.50	126,072.71	126,072.71
Rate for 2025-2026 **	19.31*	36.22*	36.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 49040
Form R0418

*** Preliminary ***

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	192,879.55	903,371.18	903,371.18
2021-2022 Fixed Carry Forward	55,901.05	0.00	-311,359.45
Total Indirect Costs	136,978.50	903,371.18	1,214,730.63
2021-2022 Direct Costs	3,563,180.19	3,003,398.88	3,003,398.88
2023-2024 Rate	3.84*	30.08*	40.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,130,619.85	3,607,993.29	3,607,993.29
Indirect costs based on rate ** multiplied by actual direct costs	158,615.80	541,198.99	901,998.32
2023-2024 Actual Indirect Costs	191,176.83	713,803.39	713,803.39
2021-2022 Fixed Carry Forward	55,901.05	0.00	-311,359.45
Total Indirect Costs	135,275.78	713,803.39	1,025,162.84
Over/(Under) Recovery	23,340.02	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	191,176.83	713,803.39	713,803.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	23,340.02	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	167,836.81	713,803.39	713,803.39
Direct Costs	4,130,619.85	3,607,993.29	3,607,993.29
Rate for 2025-2026 **	4.06*	19.78*	19.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 49055
Form R0418

*** Preliminary ***

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	182,729.53	709,697.95	709,697.95
2021-2022 Fixed Carry Forward	55,690.08	0.00	-47,109.52
Total Indirect Costs	127,039.45	709,697.95	756,807.47
2021-2022 Direct Costs	5,071,806.03	4,544,837.61	4,544,837.61
2023-2024 Rate	2.50*	15.62*	16.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,684,623.73	5,283,075.36	5,283,075.36
Indirect costs based on rate ** multiplied by actual direct costs	142,115.59	792,461.30	879,632.05
2023-2024 Actual Indirect Costs	259,855.21	661,403.58	661,403.58
2021-2022 Fixed Carry Forward	55,690.08	0.00	-47,109.52
Total Indirect Costs	204,165.13	661,403.58	708,513.10
Over/(Under) Recovery	-62,049.54	0.00	171,118.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	259,855.21	661,403.58	661,403.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,049.54	0.00	171,118.95
Total Projected Indirect 2025-2026 (Numerator)	321,904.75	661,403.58	490,284.63
Direct Costs	5,684,623.73	5,283,075.36	5,283,075.36
Rate for 2025-2026 **	5.66*	12.52*	9.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 49070
Form R0418

*** Preliminary ***

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	111,076.40	343,124.01	343,124.01
2021-2022 Fixed Carry Forward	105,048.27	0.00	0.00
Total Indirect Costs	6,028.13	343,124.01	343,124.01
2021-2022 Direct Costs	1,948,976.96	1,716,929.35	1,716,929.35
2023-2024 Rate	0.31*	19.98*	19.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,070,014.18	1,873,871.29	1,873,871.29
Indirect costs based on rate ** multiplied by actual direct costs	6,417.04	281,080.69	374,399.48
2023-2024 Actual Indirect Costs	123,213.75	319,356.64	319,356.64
2021-2022 Fixed Carry Forward	105,048.27	0.00	0.00
Total Indirect Costs	18,165.48	319,356.64	319,356.64
Over/(Under) Recovery	-11,748.44	0.00	55,042.84

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	123,213.75	319,356.64	319,356.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,748.44	0.00	55,042.84
Total Projected Indirect 2025-2026 (Numerator)	134,962.19	319,356.64	264,313.80
Direct Costs	2,070,014.18	1,873,871.29	1,873,871.29
Rate for 2025-2026 **	6.52*	17.04*	14.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 49110
Form R0418

*** Preliminary ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	103,848.49	575,745.68	575,745.68
2021-2022 Fixed Carry Forward	-14,398.01	0.00	0.00
Total Indirect Costs	118,246.50	575,745.68	575,745.68
2021-2022 Direct Costs	2,018,834.73	1,546,937.54	1,546,937.54
2023-2024 Rate	5.86*	37.22*	37.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,523,092.38	2,306,139.79	2,306,139.79
Indirect costs based on rate ** multiplied by actual direct costs	147,853.21	345,920.97	576,534.95
2023-2024 Actual Indirect Costs	123,360.15	340,312.74	340,312.74
2021-2022 Fixed Carry Forward	-14,398.01	0.00	0.00
Total Indirect Costs	137,758.16	340,312.74	340,312.74
Over/(Under) Recovery	10,095.05	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	123,360.15	340,312.74	340,312.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,095.05	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	113,265.10	340,312.74	340,312.74
Direct Costs	2,523,092.38	2,306,139.79	2,306,139.79
Rate for 2025-2026 **	4.49*	14.76*	14.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 49901
Form R0418

*** Preliminary ***

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	93,426.56	211,265.07	211,265.07
2021-2022 Fixed Carry Forward	11,580.49	0.00	12,170.21
Total Indirect Costs	81,846.07	211,265.07	199,094.86
2021-2022 Direct Costs	1,471,004.36	1,353,165.85	1,353,165.85
2023-2024 Rate	5.56*	15.61*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,568,630.17	1,469,186.30	1,469,186.30
Indirect costs based on rate ** multiplied by actual direct costs	87,215.84	220,377.95	216,117.30
2023-2024 Actual Indirect Costs	134,694.41	234,138.28	234,138.28
2021-2022 Fixed Carry Forward	11,580.49	0.00	12,170.21
Total Indirect Costs	123,113.92	234,138.28	221,968.07
Over/(Under) Recovery	-35,898.08	0.00	-5,850.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,694.41	234,138.28	234,138.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,898.08	0.00	-5,850.77
Total Projected Indirect 2025-2026 (Numerator)	170,592.49	234,138.28	239,989.05
Direct Costs	1,568,630.17	1,469,186.30	1,469,186.30
Rate for 2025-2026 **	10.88*	15.94*	16.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50000
Form R0418

*** Preliminary ***

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,458,297.82	14,409,386.07	14,409,386.07
2021-2022 Fixed Carry Forward	442,034.48	-15,017.86	-6,503.73
Total Indirect Costs	5,016,263.34	14,424,403.93	14,415,889.80
2021-2022 Direct Costs	139,562,311.11	130,611,222.86	130,611,222.86
2023-2024 Rate	3.59*	11.04*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	166,337,153.19	155,634,894.55	155,634,894.55
Indirect costs based on rate ** multiplied by actual direct costs	5,971,503.80	17,182,092.36	17,182,092.36
2023-2024 Actual Indirect Costs	9,124,462.33	19,826,720.97	19,826,720.97
2021-2022 Fixed Carry Forward	442,034.48	-15,017.86	-6,503.73
Total Indirect Costs	8,682,427.85	19,841,738.83	19,833,224.70
Over/(Under) Recovery	-2,710,924.05	-2,659,646.47	-2,651,132.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,124,462.33	19,826,720.97	19,826,720.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,710,924.05	-2,659,646.47	-2,651,132.34
Total Projected Indirect 2025-2026 (Numerator)	11,835,386.38	22,486,367.44	22,477,853.31
Direct Costs	166,337,153.19	155,634,894.55	155,634,894.55
Rate for 2025-2026 **	7.12*	14.45*	14.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50010
Form R0418

*** Preliminary ***

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,474,533.38	4,701,846.56	4,701,846.56
2021-2022 Fixed Carry Forward	138,295.40	0.00	313,623.25
Total Indirect Costs	1,336,237.98	4,701,846.56	4,388,223.31
2021-2022 Direct Costs	35,155,647.17	31,928,333.99	31,928,333.99
2023-2024 Rate	3.80*	14.73*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,321,442.03	38,396,162.30	38,396,162.30
Indirect costs based on rate ** multiplied by actual direct costs	1,608,214.80	5,655,754.71	5,275,632.70
2023-2024 Actual Indirect Costs	1,654,425.27	5,579,705.00	5,579,705.00
2021-2022 Fixed Carry Forward	138,295.40	0.00	313,623.25
Total Indirect Costs	1,516,129.87	5,579,705.00	5,266,081.75
Over/(Under) Recovery	92,084.93	76,049.71	9,550.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,654,425.27	5,579,705.00	5,579,705.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	92,084.93	76,049.71	9,550.95
Total Projected Indirect 2025-2026 (Numerator)	1,562,340.34	5,503,655.29	5,570,154.05
Direct Costs	42,321,442.03	38,396,162.30	38,396,162.30
Rate for 2025-2026 **	3.69*	14.33*	14.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50020
Form R0418

*** Preliminary ***

Eastpointe Community Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,606,781.67	4,788,047.51	4,788,047.51
2021-2022 Fixed Carry Forward	-46,130.09	0.00	572,959.89
Total Indirect Costs	1,652,911.76	4,788,047.51	4,215,087.62
2021-2022 Direct Costs	32,350,177.53	29,168,911.69	29,168,911.69
2023-2024 Rate	5.11*	16.41*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,200,253.53	35,301,197.49	35,301,197.49
Indirect costs based on rate ** multiplied by actual direct costs	2,003,132.96	5,295,179.62	5,101,023.04
2023-2024 Actual Indirect Costs	1,485,801.11	5,384,857.15	5,384,857.15
2021-2022 Fixed Carry Forward	-46,130.09	0.00	572,959.89
Total Indirect Costs	1,531,931.20	5,384,857.15	4,811,897.26
Over/(Under) Recovery	471,201.76	0.00	289,125.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,485,801.11	5,384,857.15	5,384,857.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	471,201.76	0.00	289,125.78
Total Projected Indirect 2025-2026 (Numerator)	1,014,599.35	5,384,857.15	5,095,731.37
Direct Costs	39,200,253.53	35,301,197.49	35,301,197.49
Rate for 2025-2026 **	2.59*	15.25*	14.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50030
Form R0418

*** Preliminary ***

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,367,239.43	8,211,447.51	8,211,447.51
2021-2022 Fixed Carry Forward	10,775.91	0.00	118,333.43
Total Indirect Costs	2,356,463.52	8,211,447.51	8,093,114.08
2021-2022 Direct Costs	57,436,890.46	51,395,330.38	51,395,330.38
2023-2024 Rate	4.10*	15.98*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,336,336.89	57,755,897.37	57,755,897.37
Indirect costs based on rate ** multiplied by actual direct costs	2,637,789.81	8,663,384.61	9,096,553.84
2023-2024 Actual Indirect Costs	3,115,226.03	9,695,665.55	9,695,665.55
2021-2022 Fixed Carry Forward	10,775.91	0.00	118,333.43
Total Indirect Costs	3,104,450.12	9,695,665.55	9,577,332.12
Over/(Under) Recovery	-466,660.31	0.00	-480,778.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,115,226.03	9,695,665.55	9,695,665.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-466,660.31	0.00	-480,778.28
Total Projected Indirect 2025-2026 (Numerator)	3,581,886.34	9,695,665.55	10,176,443.83
Direct Costs	64,336,336.89	57,755,897.37	57,755,897.37
Rate for 2025-2026 **	5.57*	16.79*	17.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50040
Form R0418

*** Preliminary ***

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	929,750.04	7,050,651.42	7,050,651.42
2021-2022 Fixed Carry Forward	50,611.66	-450,898.71	-454,378.70
Total Indirect Costs	879,138.38	7,501,550.13	7,505,030.12
2021-2022 Direct Costs	66,794,421.67	60,491,357.25	60,491,357.25
2023-2024 Rate	1.32*	12.40*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	79,142,801.48	71,003,146.02	71,003,146.02
Indirect costs based on rate ** multiplied by actual direct costs	1,044,684.98	8,804,390.11	8,811,490.42
2023-2024 Actual Indirect Costs	1,342,270.95	9,481,926.41	9,481,926.41
2021-2022 Fixed Carry Forward	50,611.66	-450,898.71	-454,378.70
Total Indirect Costs	1,291,659.29	9,932,825.12	9,936,305.11
Over/(Under) Recovery	-246,974.31	-1,128,435.01	-1,124,814.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,342,270.95	9,481,926.41	9,481,926.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-246,974.31	-1,128,435.01	-1,124,814.69
Total Projected Indirect 2025-2026 (Numerator)	1,589,245.26	10,610,361.42	10,606,741.10
Direct Costs	79,142,801.48	71,003,146.02	71,003,146.02
Rate for 2025-2026 **	2.01*	14.94*	14.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50050
Form R0418

*** Preliminary ***

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,159,566.30	2,872,902.93	2,872,902.93
2021-2022 Fixed Carry Forward	-126,730.73	0.00	123,366.45
Total Indirect Costs	1,286,297.03	2,872,902.93	2,749,536.48
2021-2022 Direct Costs	21,360,348.19	19,647,011.56	19,647,011.56
2023-2024 Rate	6.02*	14.62*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,134,279.83	22,858,404.68	22,858,404.68
Indirect costs based on rate ** multiplied by actual direct costs	1,513,083.65	3,341,898.76	3,197,890.81
2023-2024 Actual Indirect Costs	1,099,925.22	3,375,800.37	3,375,800.37
2021-2022 Fixed Carry Forward	-126,730.73	0.00	123,366.45
Total Indirect Costs	1,226,655.95	3,375,800.37	3,252,433.92
Over/(Under) Recovery	286,427.70	-33,901.61	-54,543.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,099,925.22	3,375,800.37	3,375,800.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	286,427.70	-33,901.61	-54,543.11
Total Projected Indirect 2025-2026 (Numerator)	813,497.52	3,409,701.98	3,430,343.48
Direct Costs	25,134,279.83	22,858,404.68	22,858,404.68
Rate for 2025-2026 **	3.24*	14.92*	15.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50070
Form R0418

*** Preliminary ***

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,075,065.71	3,946,423.08	3,946,423.08
2021-2022 Fixed Carry Forward	40,867.57	-247,580.15	-248,024.73
Total Indirect Costs	1,034,198.14	4,194,003.23	4,194,447.81
2021-2022 Direct Costs	31,906,350.89	29,034,993.52	29,034,993.52
2023-2024 Rate	3.24*	14.44*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,486,573.74	27,562,628.79	27,562,628.79
Indirect costs based on rate ** multiplied by actual direct costs	987,764.99	3,980,043.60	3,982,799.86
2023-2024 Actual Indirect Costs	1,668,174.59	4,592,119.54	4,592,119.54
2021-2022 Fixed Carry Forward	40,867.57	-247,580.15	-248,024.73
Total Indirect Costs	1,627,307.02	4,839,699.69	4,840,144.27
Over/(Under) Recovery	-639,542.03	-859,656.09	-857,344.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,668,174.59	4,592,119.54	4,592,119.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-639,542.03	-859,656.09	-857,344.41
Total Projected Indirect 2025-2026 (Numerator)	2,307,716.62	5,451,775.63	5,449,463.95
Direct Costs	30,486,573.74	27,562,628.79	27,562,628.79
Rate for 2025-2026 **	7.57*	19.78*	19.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50080
Form R0418

*** Preliminary ***

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,722,763.64	18,595,369.37	18,595,369.37
2021-2022 Fixed Carry Forward	-5,690.17	-550,505.23	-539,905.70
Total Indirect Costs	5,728,453.81	19,145,874.60	19,135,275.07
2021-2022 Direct Costs	175,355,061.55	162,234,494.04	162,234,494.04
2023-2024 Rate	3.27*	11.80*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	208,349,020.64	192,177,764.65	192,177,764.65
Indirect costs based on rate ** multiplied by actual direct costs	6,813,012.97	22,676,976.23	22,657,758.45
2023-2024 Actual Indirect Costs	6,339,642.22	22,510,898.21	22,510,898.21
2021-2022 Fixed Carry Forward	-5,690.17	-550,505.23	-539,905.70
Total Indirect Costs	6,345,332.39	23,061,403.44	23,050,803.91
Over/(Under) Recovery	467,680.58	-384,427.21	-393,045.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,339,642.22	22,510,898.21	22,510,898.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	467,680.58	-384,427.21	-393,045.46
Total Projected Indirect 2025-2026 (Numerator)	5,871,961.64	22,895,325.42	22,903,943.67
Direct Costs	208,349,020.64	192,177,764.65	192,177,764.65
Rate for 2025-2026 **	2.82*	11.91*	11.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50090
Form R0418

*** Preliminary ***

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,640,342.07	4,402,730.72	4,402,730.72
2021-2022 Fixed Carry Forward	117,054.33	0.00	463,672.22
Total Indirect Costs	1,523,287.74	4,402,730.72	3,939,058.50
2021-2022 Direct Costs	32,660,826.58	29,898,437.93	29,898,437.93
2023-2024 Rate	4.66*	14.73*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,188,809.45	38,402,359.73	38,402,359.73
Indirect costs based on rate ** multiplied by actual direct costs	1,965,998.52	5,656,667.59	5,057,590.78
2023-2024 Actual Indirect Costs	1,272,435.37	5,058,885.09	5,058,885.09
2021-2022 Fixed Carry Forward	117,054.33	0.00	463,672.22
Total Indirect Costs	1,155,381.04	5,058,885.09	4,595,212.87
Over/(Under) Recovery	810,617.48	597,782.50	462,377.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,272,435.37	5,058,885.09	5,058,885.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	810,617.48	597,782.50	462,377.91
Total Projected Indirect 2025-2026 (Numerator)	461,817.89	4,461,102.59	4,596,507.18
Direct Costs	42,188,809.45	38,402,359.73	38,402,359.73
Rate for 2025-2026 **	1.09*	11.62*	11.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50100
Form R0418

*** Preliminary ***

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,716,027.68	7,279,831.93	7,279,831.93
2021-2022 Fixed Carry Forward	-10,253.91	333,952.84	335,001.82
Total Indirect Costs	1,726,281.59	6,945,879.09	6,944,830.11
2021-2022 Direct Costs	62,399,609.99	56,636,754.98	56,636,754.98
2023-2024 Rate	2.77*	12.26*	12.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	68,712,174.78	61,532,499.62	61,532,499.62
Indirect costs based on rate ** multiplied by actual direct costs	1,903,327.24	7,543,884.45	7,543,884.45
2023-2024 Actual Indirect Costs	2,222,615.74	9,402,290.90	9,402,290.90
2021-2022 Fixed Carry Forward	-10,253.91	333,952.84	335,001.82
Total Indirect Costs	2,232,869.65	9,068,338.06	9,067,289.08
Over/(Under) Recovery	-329,542.41	-1,524,453.61	-1,523,404.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,222,615.74	9,402,290.90	9,402,290.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-329,542.41	-1,524,453.61	-1,523,404.63
Total Projected Indirect 2025-2026 (Numerator)	2,552,158.15	10,926,744.51	10,925,695.53
Direct Costs	68,712,174.78	61,532,499.62	61,532,499.62
Rate for 2025-2026 **	3.71*	17.76*	17.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50120
Form R0418

*** Preliminary ***

Lake Shore Public Schools (Macomb)
23055 MASONIC BLVD
ST CLR SHORES, MI 48082

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,949,739.12	6,960,963.41	6,960,963.41
2021-2022 Fixed Carry Forward	153,963.07	0.00	125,854.62
Total Indirect Costs	1,795,776.05	6,960,963.41	6,835,108.79
2021-2022 Direct Costs	49,250,384.68	43,987,718.76	43,987,718.76
2023-2024 Rate	3.65*	15.82*	15.54**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,519,806.67	45,668,134.81	45,668,134.81
Indirect costs based on rate ** multiplied by actual direct costs	1,843,972.94	6,850,220.22	7,096,828.15
2023-2024 Actual Indirect Costs	2,225,241.41	7,076,913.27	7,076,913.27
2021-2022 Fixed Carry Forward	153,963.07	0.00	125,854.62
Total Indirect Costs	2,071,278.34	7,076,913.27	6,951,058.65
Over/(Under) Recovery	-227,305.40	0.00	145,769.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,225,241.41	7,076,913.27	7,076,913.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-227,305.40	0.00	145,769.50
Total Projected Indirect 2025-2026 (Numerator)	2,452,546.81	7,076,913.27	6,931,143.77
Direct Costs	50,519,806.67	45,668,134.81	45,668,134.81
Rate for 2025-2026 **	4.85*	15.50*	15.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50130
Form R0418

*** Preliminary ***

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,060,074.86	4,745,725.21	4,745,725.21
2021-2022 Fixed Carry Forward	72,885.09	292,456.67	293,916.90
Total Indirect Costs	987,189.77	4,453,268.54	4,451,808.31
2021-2022 Direct Costs	51,904,740.21	48,074,560.12	48,074,560.12
2023-2024 Rate	1.90*	9.26*	9.26**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	59,882,915.40	55,443,901.99	55,443,901.99
Indirect costs based on rate ** multiplied by actual direct costs	1,137,775.39	5,134,105.32	5,134,105.32
2023-2024 Actual Indirect Costs	1,510,100.12	5,949,113.53	5,949,113.53
2021-2022 Fixed Carry Forward	72,885.09	292,456.67	293,916.90
Total Indirect Costs	1,437,215.03	5,656,656.86	5,655,196.63
Over/(Under) Recovery	-299,439.64	-522,551.54	-521,091.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,510,100.12	5,949,113.53	5,949,113.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-299,439.64	-522,551.54	-521,091.31
Total Projected Indirect 2025-2026 (Numerator)	1,809,539.76	6,471,665.07	6,470,204.84
Direct Costs	59,882,915.40	55,443,901.99	55,443,901.99
Rate for 2025-2026 **	3.02*	11.67*	11.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50140
Form R0418

*** Preliminary ***

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,758,849.84	13,956,176.35	13,956,176.35
2021-2022 Fixed Carry Forward	-296,841.12	177,462.42	176,279.61
Total Indirect Costs	4,055,690.96	13,778,713.93	13,779,896.74
2021-2022 Direct Costs	124,996,667.19	114,562,846.68	114,562,846.68
2023-2024 Rate	3.24*	12.03*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	143,134,648.95	131,252,114.85	131,252,114.85
Indirect costs based on rate ** multiplied by actual direct costs	4,637,562.63	15,789,629.42	15,789,629.42
2023-2024 Actual Indirect Costs	4,908,192.22	16,790,726.32	16,790,726.32
2021-2022 Fixed Carry Forward	-296,841.12	177,462.42	176,279.61
Total Indirect Costs	5,205,033.34	16,613,263.90	16,614,446.71
Over/(Under) Recovery	-567,470.71	-823,634.48	-824,817.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,908,192.22	16,790,726.32	16,790,726.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-567,470.71	-823,634.48	-824,817.29
Total Projected Indirect 2025-2026 (Numerator)	5,475,662.93	17,614,360.80	17,615,543.61
Direct Costs	143,134,648.95	131,252,114.85	131,252,114.85
Rate for 2025-2026 **	3.83*	13.42*	13.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50160
Form R0418

*** Preliminary ***

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	711,175.36	2,620,598.82	2,620,598.82
2021-2022 Fixed Carry Forward	154,584.68	0.00	0.00
Total Indirect Costs	556,590.68	2,620,598.82	2,620,598.82
2021-2022 Direct Costs	14,808,785.92	12,899,362.46	12,899,362.46
2023-2024 Rate	3.76*	20.32*	20.32**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,663,553.90	12,873,728.83	12,873,728.83
Indirect costs based on rate ** multiplied by actual direct costs	551,349.63	1,931,059.32	2,615,941.70
2023-2024 Actual Indirect Costs	946,924.49	2,736,749.56	2,736,749.56
2021-2022 Fixed Carry Forward	154,584.68	0.00	0.00
Total Indirect Costs	792,339.81	2,736,749.56	2,736,749.56
Over/(Under) Recovery	-240,990.18	0.00	-120,807.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	946,924.49	2,736,749.56	2,736,749.56
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-240,990.18	0.00	-120,807.86
Total Projected Indirect 2025-2026 (Numerator)	1,187,914.67	2,736,749.56	2,857,557.42
Direct Costs	14,663,553.90	12,873,728.83	12,873,728.83
Rate for 2025-2026 **	8.10*	21.26*	22.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50170
Form R0418

*** Preliminary ***

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	701,278.01	2,377,038.78	2,377,038.78
2021-2022 Fixed Carry Forward	-7,321.98	0.00	555,152.73
Total Indirect Costs	708,599.99	2,377,038.78	1,821,886.05
2021-2022 Direct Costs	16,638,810.19	14,963,049.42	14,963,049.42
2023-2024 Rate	4.26*	15.89*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,613,958.96	18,179,916.46	18,179,916.46
Indirect costs based on rate ** multiplied by actual direct costs	878,154.65	2,726,987.47	2,214,313.82
2023-2024 Actual Indirect Costs	837,072.83	3,271,115.33	3,271,115.33
2021-2022 Fixed Carry Forward	-7,321.98	0.00	555,152.73
Total Indirect Costs	844,394.81	3,271,115.33	2,715,962.60
Over/(Under) Recovery	33,759.84	0.00	-501,648.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	837,072.83	3,271,115.33	3,271,115.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,759.84	0.00	-501,648.78
Total Projected Indirect 2025-2026 (Numerator)	803,312.99	3,271,115.33	3,772,764.11
Direct Costs	20,613,958.96	18,179,916.46	18,179,916.46
Rate for 2025-2026 **	3.90*	17.99*	20.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50180
Form R0418

*** Preliminary ***

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	723,254.37	2,127,719.16	2,127,719.16
2021-2022 Fixed Carry Forward	-72,592.73	-149,753.83	-150,770.74
Total Indirect Costs	795,847.10	2,277,472.99	2,278,489.90
2021-2022 Direct Costs	17,457,882.68	16,053,417.89	16,053,417.89
2023-2024 Rate	4.56*	14.19*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,419,758.33	19,317,014.83	19,317,014.83
Indirect costs based on rate ** multiplied by actual direct costs	976,740.98	2,741,084.40	2,741,084.40
2023-2024 Actual Indirect Costs	948,286.92	3,051,030.42	3,051,030.42
2021-2022 Fixed Carry Forward	-72,592.73	-149,753.83	-150,770.74
Total Indirect Costs	1,020,879.65	3,200,784.25	3,201,801.16
Over/(Under) Recovery	-44,138.67	-459,699.85	-460,716.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	948,286.92	3,051,030.42	3,051,030.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-44,138.67	-459,699.85	-460,716.76
Total Projected Indirect 2025-2026 (Numerator)	992,425.59	3,510,730.27	3,511,747.18
Direct Costs	21,419,758.33	19,317,014.83	19,317,014.83
Rate for 2025-2026 **	4.63*	18.17*	18.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50190
Form R0418

*** Preliminary ***

Romeo Community Schools
316 N MAIN ST
ROMEO, MI 48065

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,413,620.27	6,544,775.01	6,544,775.01
2021-2022 Fixed Carry Forward	-75,023.61	301,525.08	296,699.30
Total Indirect Costs	1,488,643.88	6,243,249.93	6,248,075.71
2021-2022 Direct Costs	64,601,504.31	59,248,220.83	59,248,220.83
2023-2024 Rate	2.30*	10.54*	10.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	74,190,987.46	67,918,327.42	67,918,327.42
Indirect costs based on rate ** multiplied by actual direct costs	1,706,392.71	7,158,591.71	7,165,383.54
2023-2024 Actual Indirect Costs	1,962,430.53	8,235,090.57	8,235,090.57
2021-2022 Fixed Carry Forward	-75,023.61	301,525.08	296,699.30
Total Indirect Costs	2,037,454.14	7,933,565.49	7,938,391.27
Over/(Under) Recovery	-331,061.43	-774,973.78	-773,007.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,962,430.53	8,235,090.57	8,235,090.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-331,061.43	-774,973.78	-773,007.73
Total Projected Indirect 2025-2026 (Numerator)	2,293,491.96	9,010,064.35	9,008,098.30
Direct Costs	74,190,987.46	67,918,327.42	67,918,327.42
Rate for 2025-2026 **	3.09*	13.27*	13.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 50200
Form R0418

*** Preliminary ***

South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	359,520.33	2,391,598.83	2,391,598.83
2021-2022 Fixed Carry Forward	-47,793.12	-55,700.11	-57,329.40
Total Indirect Costs	407,313.45	2,447,298.94	2,448,928.23
2021-2022 Direct Costs	21,637,494.04	19,605,415.54	19,605,415.54
2023-2024 Rate	1.88*	12.48*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,606,487.21	23,234,030.05	23,234,030.05
Indirect costs based on rate ** multiplied by actual direct costs	481,401.96	2,899,606.95	2,901,930.35
2023-2024 Actual Indirect Costs	442,314.77	2,814,771.93	2,814,771.93
2021-2022 Fixed Carry Forward	-47,793.12	-55,700.11	-57,329.40
Total Indirect Costs	490,107.89	2,870,472.04	2,872,101.33
Over/(Under) Recovery	-8,705.93	29,134.91	29,829.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	442,314.77	2,814,771.93	2,814,771.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,705.93	29,134.91	29,829.02
Total Projected Indirect 2025-2026 (Numerator)	451,020.70	2,785,637.02	2,784,942.91
Direct Costs	25,606,487.21	23,234,030.05	23,234,030.05
Rate for 2025-2026 **	1.76*	11.99*	11.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50210
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*** Preliminary ***

Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,561,544.34	33,405,211.53	33,405,211.53
2021-2022 Fixed Carry Forward	-1,257,922.47	-5,807,843.14	-5,808,352.28
Total Indirect Costs	7,819,466.81	39,213,054.67	39,213,563.81
2021-2022 Direct Costs	299,452,093.04	281,803,028.82	281,803,028.82
2023-2024 Rate	2.61*	13.92*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	377,476,324.75	344,231,585.83	344,231,585.83
Indirect costs based on rate ** multiplied by actual direct costs	9,852,132.08	47,917,036.75	47,917,036.75
2023-2024 Actual Indirect Costs	5,776,930.97	39,021,669.89	39,021,669.89
2021-2022 Fixed Carry Forward	-1,257,922.47	-5,807,843.14	-5,808,352.28
Total Indirect Costs	7,034,853.44	44,829,513.03	44,830,022.17
Over/(Under) Recovery	2,817,278.64	3,087,523.72	3,087,014.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,776,930.97	39,021,669.89	39,021,669.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,817,278.64	3,087,523.72	3,087,014.58
Total Projected Indirect 2025-2026 (Numerator)	2,959,652.33	35,934,146.17	35,934,655.31
Direct Costs	377,476,324.75	344,231,585.83	344,231,585.83
Rate for 2025-2026 **	0.78*	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 2025-2026 Indirect Cost Rates
School District 50220
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*** Preliminary ***

Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,335,528.25	4,293,139.99	4,293,139.99
2021-2022 Fixed Carry Forward	354,019.94	0.00	381,454.96
Total Indirect Costs	981,508.31	4,293,139.99	3,911,685.03
2021-2022 Direct Costs	34,276,185.05	31,318,573.31	31,318,573.31
2023-2024 Rate	2.86*	13.71*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,219,527.60	37,546,571.95	37,546,571.95
Indirect costs based on rate ** multiplied by actual direct costs	1,178,878.49	5,147,635.01	4,689,566.84
2023-2024 Actual Indirect Costs	1,608,894.49	5,281,850.14	5,281,850.14
2021-2022 Fixed Carry Forward	354,019.94	0.00	381,454.96
Total Indirect Costs	1,254,874.55	5,281,850.14	4,900,395.18
Over/(Under) Recovery	-75,996.06	-134,215.13	-210,828.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,608,894.49	5,281,850.14	5,281,850.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-75,996.06	-134,215.13	-210,828.34
Total Projected Indirect 2025-2026 (Numerator)	1,684,890.55	5,416,065.27	5,492,678.48
Direct Costs	41,219,527.60	37,546,571.95	37,546,571.95
Rate for 2025-2026 **	4.09*	14.42*	14.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50230
Form R0418

*** Preliminary ***

Warren Consolidated Schools
31300 ANITA DR
WARREN, MI 48093

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,366,817.83	22,419,178.58	22,419,178.58
2021-2022 Fixed Carry Forward	389,686.48	1,416,792.44	1,412,333.00
Total Indirect Costs	5,977,131.35	21,002,386.14	21,006,845.58
2021-2022 Direct Costs	189,135,026.35	173,083,527.82	173,083,527.82
2023-2024 Rate	3.16*	12.13*	12.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	217,847,085.40	198,314,554.87	198,314,554.87
Indirect costs based on rate ** multiplied by actual direct costs	6,883,967.90	24,055,555.51	24,075,386.96
2023-2024 Actual Indirect Costs	7,777,628.67	27,310,159.20	27,310,159.20
2021-2022 Fixed Carry Forward	389,686.48	1,416,792.44	1,412,333.00
Total Indirect Costs	7,387,942.19	25,893,366.76	25,897,826.20
Over/(Under) Recovery	-503,974.29	-1,837,811.25	-1,822,439.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	7,777,628.67	27,310,159.20	27,310,159.20
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-503,974.29	-1,837,811.25	-1,822,439.24
Total Projected Indirect 2025-2026 (Numerator)	8,281,602.96	29,147,970.45	29,132,598.44
Direct Costs	217,847,085.40	198,314,554.87	198,314,554.87
Rate for 2025-2026 **	3.80*	14.70*	14.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50240
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*** Preliminary ***

Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,161,085.14	5,395,084.91	5,395,084.91
2021-2022 Fixed Carry Forward	168,389.37	237,142.74	236,013.33
Total Indirect Costs	992,695.77	5,157,942.17	5,159,071.58
2021-2022 Direct Costs	44,712,406.85	40,330,114.60	40,330,114.60
2023-2024 Rate	2.22*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,294,637.89	45,671,146.52	45,671,146.52
Indirect costs based on rate ** multiplied by actual direct costs	1,116,540.96	5,841,339.64	5,841,339.64
2023-2024 Actual Indirect Costs	1,473,196.18	6,096,687.55	6,096,687.55
2021-2022 Fixed Carry Forward	168,389.37	237,142.74	236,013.33
Total Indirect Costs	1,304,806.81	5,859,544.81	5,860,674.22
Over/(Under) Recovery	-188,265.85	-18,205.17	-19,334.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,473,196.18	6,096,687.55	6,096,687.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-188,265.85	-18,205.17	-19,334.58
Total Projected Indirect 2025-2026 (Numerator)	1,661,462.03	6,114,892.72	6,116,022.13
Direct Costs	50,294,637.89	45,671,146.52	45,671,146.52
Rate for 2025-2026 **	3.30*	13.39*	13.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
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*** Preliminary ***

Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,892.00	155,804.31	155,804.31
2021-2022 Fixed Carry Forward	50,343.15	0.00	0.00
Total Indirect Costs	-47,451.15	155,804.31	155,804.31
2021-2022 Direct Costs	1,027,157.37	874,245.06	874,245.06
2023-2024 Rate	0.00*	17.82*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,225,623.26	1,033,772.91	1,033,772.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	155,065.94	184,218.33
2023-2024 Actual Indirect Costs	12,465.80	204,316.15	204,316.15
2021-2022 Fixed Carry Forward	50,343.15	0.00	0.00
Total Indirect Costs	-37,877.35	204,316.15	204,316.15
Over/(Under) Recovery	0.00	0.00	-20,097.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	12,465.80	204,316.15	204,316.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-20,097.82
Total Projected Indirect 2025-2026 (Numerator)	12,465.80	204,316.15	224,413.97
Direct Costs	1,225,623.26	1,033,772.91	1,033,772.91
Rate for 2025-2026 **	1.02*	19.76*	21.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 50902
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*** Preliminary ***

Michigan Collegiate
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	119,914.05	760,900.51	760,900.51
2021-2022 Fixed Carry Forward	45,437.24	521,743.30	522,062.87
Total Indirect Costs	74,476.81	239,157.21	238,837.64
2021-2022 Direct Costs	9,796,083.08	9,155,096.62	9,155,096.62
2023-2024 Rate	0.76*	2.61*	2.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,476,746.01	10,737,136.27	10,737,136.27
Indirect costs based on rate ** multiplied by actual direct costs	87,223.27	280,239.26	280,239.26
2023-2024 Actual Indirect Costs	83,280.27	822,890.01	822,890.01
2021-2022 Fixed Carry Forward	45,437.24	521,743.30	522,062.87
Total Indirect Costs	37,843.03	301,146.71	300,827.14
Over/(Under) Recovery	49,380.24	-20,907.45	-20,587.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	83,280.27	822,890.01	822,890.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	49,380.24	-20,907.45	-20,587.88
Total Projected Indirect 2025-2026 (Numerator)	33,900.03	843,797.46	843,477.89
Direct Costs	11,476,746.01	10,737,136.27	10,737,136.27
Rate for 2025-2026 **	0.30*	7.86*	7.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Preliminary ***

Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,958.00	478,120.00	478,120.00
2021-2022 Fixed Carry Forward	38,622.42	206,541.80	212,903.17
Total Indirect Costs	6,335.58	271,578.20	265,216.83
2021-2022 Direct Costs	6,646,334.00	6,213,172.00	6,213,172.00
2023-2024 Rate	0.10*	4.37*	4.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,431,123.00	6,955,169.00	6,955,169.00
Indirect costs based on rate ** multiplied by actual direct costs	7,431.12	303,940.89	296,985.72
2023-2024 Actual Indirect Costs	33,864.00	509,818.00	509,818.00
2021-2022 Fixed Carry Forward	38,622.42	206,541.80	212,903.17
Total Indirect Costs	-4,758.42	303,276.20	296,914.83
Over/(Under) Recovery	12,189.54	664.69	70.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	33,864.00	509,818.00	509,818.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,189.54	664.69	70.89
Total Projected Indirect 2025-2026 (Numerator)	21,674.46	509,153.31	509,747.11
Direct Costs	7,431,123.00	6,955,169.00	6,955,169.00
Rate for 2025-2026 **	0.29*	7.32*	7.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Preliminary ***

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	129,303.65	482,514.81	482,514.81
2021-2022 Fixed Carry Forward	-82,913.37	-21,077.04	-21,392.13
Total Indirect Costs	212,217.02	503,591.85	503,906.94
2021-2022 Direct Costs	3,796,319.74	3,443,108.58	3,443,108.58
2023-2024 Rate	5.59*	14.63*	14.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,915,184.69	4,433,072.81	4,433,072.81
Indirect costs based on rate ** multiplied by actual direct costs	274,758.82	648,558.55	649,001.86
2023-2024 Actual Indirect Costs	51,648.65	533,760.53	533,760.53
2021-2022 Fixed Carry Forward	-82,913.37	-21,077.04	-21,392.13
Total Indirect Costs	134,562.02	554,837.57	555,152.66
Over/(Under) Recovery	140,196.80	93,720.98	93,849.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	51,648.65	533,760.53	533,760.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	140,196.80	93,720.98	93,849.20
Total Projected Indirect 2025-2026 (Numerator)	-88,548.15	440,039.55	439,911.33
Direct Costs	4,915,184.69	4,433,072.81	4,433,072.81
Rate for 2025-2026 **	0.00*	9.93*	9.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Preliminary ***

Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	50,337.73	724,439.53	724,439.53
2021-2022 Fixed Carry Forward	16,407.03	20,404.65	20,527.57
Total Indirect Costs	33,930.70	704,034.88	703,911.96
2021-2022 Direct Costs	7,481,854.09	6,807,752.29	6,807,752.29
2023-2024 Rate	0.45*	10.34*	10.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,490,967.82	6,907,874.66	6,907,874.66
Indirect costs based on rate ** multiplied by actual direct costs	33,709.36	714,274.24	714,274.24
2023-2024 Actual Indirect Costs	42,924.50	626,017.66	626,017.66
2021-2022 Fixed Carry Forward	16,407.03	20,404.65	20,527.57
Total Indirect Costs	26,517.47	605,613.01	605,490.09
Over/(Under) Recovery	7,191.89	108,661.23	108,784.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	42,924.50	626,017.66	626,017.66
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,191.89	108,661.23	108,784.15
Total Projected Indirect 2025-2026 (Numerator)	35,732.61	517,356.43	517,233.51
Direct Costs	7,490,967.82	6,907,874.66	6,907,874.66
Rate for 2025-2026 **	0.48*	7.49*	7.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Preliminary ***

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	43,794.00	273,107.00	273,107.00
2021-2022 Fixed Carry Forward	6,701.03	17,829.59	17,829.59
Total Indirect Costs	37,092.97	255,277.41	255,277.41
2021-2022 Direct Costs	2,713,827.00	2,484,514.00	2,484,514.00
2023-2024 Rate	1.37*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,111,930.00	2,854,641.00	2,854,641.00
Indirect costs based on rate ** multiplied by actual direct costs	42,633.44	293,171.63	293,171.63
2023-2024 Actual Indirect Costs	27,126.00	284,415.00	284,415.00
2021-2022 Fixed Carry Forward	6,701.03	17,829.59	17,829.59
Total Indirect Costs	20,424.97	266,585.41	266,585.41
Over/(Under) Recovery	22,208.47	26,586.22	26,586.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	27,126.00	284,415.00	284,415.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	22,208.47	26,586.22	26,586.22
Total Projected Indirect 2025-2026 (Numerator)	4,917.53	257,828.78	257,828.78
Direct Costs	3,111,930.00	2,854,641.00	2,854,641.00
Rate for 2025-2026 **	0.16*	9.03*	9.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 50909
Form R0418

*** Preliminary ***

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	273,137.00	1,633,442.00	1,633,442.00
2021-2022 Fixed Carry Forward	-17,592.96	0.00	0.00
Total Indirect Costs	290,729.96	1,633,442.00	1,633,442.00
2021-2022 Direct Costs	7,178,487.00	5,818,182.00	5,818,182.00
2023-2024 Rate	4.05*	28.07*	28.07**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,486,895.00	6,215,548.00	6,215,548.00
Indirect costs based on rate ** multiplied by actual direct costs	303,219.25	932,332.20	1,553,887.00
2023-2024 Actual Indirect Costs	263,698.00	1,535,045.00	1,535,045.00
2021-2022 Fixed Carry Forward	-17,592.96	0.00	0.00
Total Indirect Costs	281,290.96	1,535,045.00	1,535,045.00
Over/(Under) Recovery	21,928.29	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	263,698.00	1,535,045.00	1,535,045.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	21,928.29	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	241,769.71	1,535,045.00	1,535,045.00
Direct Costs	7,486,895.00	6,215,548.00	6,215,548.00
Rate for 2025-2026 **	3.23*	24.70*	24.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50911
Form R0418

*** Preliminary ***

Academy of Warren
13943 E 8 MILE RD
WARREN, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	108,688.00	1,236,699.00	1,236,699.00
2021-2022 Fixed Carry Forward	-2,809.86	0.00	-153,377.29
Total Indirect Costs	111,497.86	1,236,699.00	1,390,076.29
2021-2022 Direct Costs	8,434,991.00	7,306,980.00	7,306,980.00
2023-2024 Rate	1.32*	16.92*	19.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,987,907.00	8,582,040.00	8,582,040.00
Indirect costs based on rate ** multiplied by actual direct costs	131,840.37	1,287,306.00	1,632,304.01
2023-2024 Actual Indirect Costs	172,784.00	1,578,651.00	1,578,651.00
2021-2022 Fixed Carry Forward	-2,809.86	0.00	-153,377.29
Total Indirect Costs	175,593.86	1,578,651.00	1,732,028.29
Over/(Under) Recovery	-43,753.49	0.00	-99,724.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	172,784.00	1,578,651.00	1,578,651.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-43,753.49	0.00	-99,724.28
Total Projected Indirect 2025-2026 (Numerator)	216,537.49	1,578,651.00	1,678,375.28
Direct Costs	9,987,907.00	8,582,040.00	8,582,040.00
Rate for 2025-2026 **	2.17*	18.39*	19.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50912
Form R0418

*** Preliminary ***

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	244,656.00	1,699,531.00	1,699,531.00
2021-2022 Fixed Carry Forward	3,498.70	0.00	0.00
Total Indirect Costs	241,157.30	1,699,531.00	1,699,531.00
2021-2022 Direct Costs	7,130,456.00	5,675,581.00	5,675,581.00
2023-2024 Rate	3.38*	29.94*	29.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,826,063.00	6,306,067.00	6,306,067.00
Indirect costs based on rate ** multiplied by actual direct costs	264,520.93	945,910.05	1,576,516.75
2023-2024 Actual Indirect Costs	214,900.00	1,734,896.00	1,734,896.00
2021-2022 Fixed Carry Forward	3,498.70	0.00	0.00
Total Indirect Costs	211,401.30	1,734,896.00	1,734,896.00
Over/(Under) Recovery	53,119.63	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	214,900.00	1,734,896.00	1,734,896.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	53,119.63	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	161,780.37	1,734,896.00	1,734,896.00
Direct Costs	7,826,063.00	6,306,067.00	6,306,067.00
Rate for 2025-2026 **	2.07*	27.51*	27.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50913
Form R0418

*** Preliminary ***

Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,503.21	211,811.33	211,811.33
2021-2022 Fixed Carry Forward	5,871.36	0.00	2,672.37
Total Indirect Costs	59,631.85	211,811.33	209,138.96
2021-2022 Direct Costs	1,543,014.86	1,396,706.74	1,396,706.74
2023-2024 Rate	3.86*	15.17*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,131,019.59	1,981,916.18	1,981,916.18
Indirect costs based on rate ** multiplied by actual direct costs	82,257.36	297,287.43	296,692.85
2023-2024 Actual Indirect Costs	63,965.56	213,068.97	213,068.97
2021-2022 Fixed Carry Forward	5,871.36	0.00	2,672.37
Total Indirect Costs	58,094.20	213,068.97	210,396.60
Over/(Under) Recovery	24,163.16	0.00	86,296.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	63,965.56	213,068.97	213,068.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	24,163.16	0.00	86,296.25
Total Projected Indirect 2025-2026 (Numerator)	39,802.40	213,068.97	126,772.72
Direct Costs	2,131,019.59	1,981,916.18	1,981,916.18
Rate for 2025-2026 **	1.87*	10.75*	6.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50914
Form R0418

*** Preliminary ***

Macomb Montessori Academy
14057 E 9 MILE RD
Warren, MI 48089

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	30,434.96	259,021.04	259,021.04
2021-2022 Fixed Carry Forward	4,463.51	0.00	227,175.11
Total Indirect Costs	25,971.45	259,021.04	31,845.93
2021-2022 Direct Costs	2,414,719.86	2,186,133.78	2,186,133.78
2023-2024 Rate	1.08*	11.85*	1.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,908,361.87	2,605,455.62	2,605,455.62
Indirect costs based on rate ** multiplied by actual direct costs	31,410.31	308,746.49	38,039.65
2023-2024 Actual Indirect Costs	21,601.07	324,507.32	324,507.32
2021-2022 Fixed Carry Forward	4,463.51	0.00	227,175.11
Total Indirect Costs	17,137.56	324,507.32	97,332.21
Over/(Under) Recovery	14,272.75	-15,760.83	-59,292.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	21,601.07	324,507.32	324,507.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	14,272.75	-15,760.83	-59,292.56
Total Projected Indirect 2025-2026 (Numerator)	7,328.32	340,268.15	383,799.88
Direct Costs	2,908,361.87	2,605,455.62	2,605,455.62
Rate for 2025-2026 **	0.25*	13.06*	14.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50915
Form R0418

*** Preliminary ***

Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	67,404.06	252,419.86	252,419.86
2021-2022 Fixed Carry Forward	12,192.36	0.00	3,749.25
Total Indirect Costs	55,211.70	252,419.86	248,670.61
2021-2022 Direct Costs	1,438,144.83	1,253,129.03	1,253,129.03
2023-2024 Rate	3.84*	20.14*	19.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,423,553.00	1,142,313.00	1,142,313.00
Indirect costs based on rate ** multiplied by actual direct costs	54,664.44	171,346.95	226,634.90
2023-2024 Actual Indirect Costs	34,177.00	315,417.00	315,417.00
2021-2022 Fixed Carry Forward	12,192.36	0.00	3,749.25
Total Indirect Costs	21,984.64	315,417.00	311,667.75
Over/(Under) Recovery	32,679.80	0.00	-85,032.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	34,177.00	315,417.00	315,417.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	32,679.80	0.00	-85,032.85
Total Projected Indirect 2025-2026 (Numerator)	1,497.20	315,417.00	400,449.85
Direct Costs	1,423,553.00	1,142,313.00	1,142,313.00
Rate for 2025-2026 **	0.11*	27.61*	35.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50918
Form R0418

*** Preliminary ***

Center Line Preparatory Academy
8155 RITTER
CENTER LINE, MI 48015

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	236,569.00	2,282,557.00	2,282,557.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	236,569.00	2,282,557.00	2,282,557.00
2021-2022 Direct Costs	7,693,483.00	5,647,495.00	5,647,495.00
2023-2024 Rate	3.07*	40.42*	40.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,364,879.00	35,607,618.00	35,607,618.00
Indirect costs based on rate ** multiplied by actual direct costs	1,147,101.79	5,341,142.70	8,901,904.50
2023-2024 Actual Indirect Costs	542,983.00	2,300,244.00	2,300,244.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	542,983.00	2,300,244.00	2,300,244.00
Over/(Under) Recovery	604,118.79	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	542,983.00	2,300,244.00	2,300,244.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	604,118.79	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-61,135.79	2,300,244.00	2,300,244.00
Direct Costs	37,364,879.00	35,607,618.00	35,607,618.00
Rate for 2025-2026 **	0.00*	6.46*	6.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 50920
Form R0418

*** Preliminary ***

New Dawn Academy of Warren
8200 IRVING RD
STERLING HTS, MI 48312

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,023,122.47	1,658,841.17	1,658,841.17
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	320,380.27	684,661.57	684,661.57
Total Indirect Costs	320,380.27	684,661.57	684,661.57
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	320,380.27	684,661.57	684,661.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	320,380.27	684,661.57	684,661.57
Direct Costs	2,023,122.47	1,658,841.17	1,658,841.17
Rate for 2025-2026 **	15.84*	41.27*	41.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 51000
Form R0418

*** Preliminary ***

Manistee ISD
772 E PARKDALE AVE
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	766,427.06	1,043,656.28	1,043,656.28
2021-2022 Fixed Carry Forward	96,591.33	0.00	85,462.45
Total Indirect Costs	669,835.73	1,043,656.28	958,193.83
2021-2022 Direct Costs	6,786,216.08	6,508,986.86	6,508,986.86
2023-2024 Rate	9.87*	16.03*	14.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,283,613.16	7,931,023.56	7,931,023.56
Indirect costs based on rate ** multiplied by actual direct costs	817,592.62	1,189,653.53	1,167,446.67
2023-2024 Actual Indirect Costs	961,683.81	1,314,273.41	1,314,273.41
2021-2022 Fixed Carry Forward	96,591.33	0.00	85,462.45
Total Indirect Costs	865,092.48	1,314,273.41	1,228,810.96
Over/(Under) Recovery	-47,499.86	0.00	-61,364.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	961,683.81	1,314,273.41	1,314,273.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-47,499.86	0.00	-61,364.29
Total Projected Indirect 2025-2026 (Numerator)	1,009,183.67	1,314,273.41	1,375,637.70
Direct Costs	8,283,613.16	7,931,023.56	7,931,023.56
Rate for 2025-2026 **	12.18*	16.57*	17.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 51020
Form R0418

*** Preliminary ***

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	192,550.30	571,948.60	571,948.60
2021-2022 Fixed Carry Forward	-39,971.88	0.00	-59,024.12
Total Indirect Costs	232,522.18	571,948.60	630,972.72
2021-2022 Direct Costs	3,563,745.47	3,184,347.17	3,184,347.17
2023-2024 Rate	6.52*	17.96*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,353,437.67	3,951,629.59	3,951,629.59
Indirect costs based on rate ** multiplied by actual direct costs	283,844.14	592,744.44	782,817.82
2023-2024 Actual Indirect Costs	203,912.93	605,721.01	605,721.01
2021-2022 Fixed Carry Forward	-39,971.88	0.00	-59,024.12
Total Indirect Costs	243,884.81	605,721.01	664,745.13
Over/(Under) Recovery	39,959.33	0.00	118,072.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	203,912.93	605,721.01	605,721.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	39,959.33	0.00	118,072.69
Total Projected Indirect 2025-2026 (Numerator)	163,953.60	605,721.01	487,648.32
Direct Costs	4,353,437.67	3,951,629.59	3,951,629.59
Rate for 2025-2026 **	3.77*	15.33*	12.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 51045
Form R0418

*** Preliminary ***

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	256,645.35	898,979.48	898,979.48
2021-2022 Fixed Carry Forward	52,140.35	0.00	62,371.29
Total Indirect Costs	204,505.00	898,979.48	836,608.19
2021-2022 Direct Costs	6,398,205.36	5,755,871.23	5,755,871.23
2023-2024 Rate	3.20*	15.62*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,571,769.41	6,834,162.16	6,834,162.16
Indirect costs based on rate ** multiplied by actual direct costs	242,296.62	1,025,124.32	993,003.76
2023-2024 Actual Indirect Costs	317,387.75	1,054,995.00	1,054,995.00
2021-2022 Fixed Carry Forward	52,140.35	0.00	62,371.29
Total Indirect Costs	265,247.40	1,054,995.00	992,623.71
Over/(Under) Recovery	-22,950.78	0.00	380.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	317,387.75	1,054,995.00	1,054,995.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,950.78	0.00	380.05
Total Projected Indirect 2025-2026 (Numerator)	340,338.53	1,054,995.00	1,054,614.95
Direct Costs	7,571,769.41	6,834,162.16	6,834,162.16
Rate for 2025-2026 **	4.49*	15.44*	15.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 51060
Form R0418

*** Preliminary ***

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	224,923.93	816,020.53	816,020.53
2021-2022 Fixed Carry Forward	40,646.65	0.00	69,319.67
Total Indirect Costs	184,277.28	816,020.53	746,700.86
2021-2022 Direct Costs	4,321,493.16	3,730,396.56	3,730,396.56
2023-2024 Rate	4.26*	21.87*	20.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,087,007.52	4,417,565.85	4,417,565.85
Indirect costs based on rate ** multiplied by actual direct costs	216,706.52	662,634.88	884,396.68
2023-2024 Actual Indirect Costs	253,309.93	922,751.60	922,751.60
2021-2022 Fixed Carry Forward	40,646.65	0.00	69,319.67
Total Indirect Costs	212,663.28	922,751.60	853,431.93
Over/(Under) Recovery	4,043.24	0.00	30,964.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	253,309.93	922,751.60	922,751.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,043.24	0.00	30,964.75
Total Projected Indirect 2025-2026 (Numerator)	249,266.69	922,751.60	891,786.85
Direct Costs	5,087,007.52	4,417,565.85	4,417,565.85
Rate for 2025-2026 **	4.90*	20.89*	20.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 51070
Form R0418

*** Preliminary ***

Manistee Area Public Schools
525 12TH ST
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	785,334.09	2,263,291.98	2,263,291.98
2021-2022 Fixed Carry Forward	150,003.65	0.00	270,630.50
Total Indirect Costs	635,330.44	2,263,291.98	1,992,661.48
2021-2022 Direct Costs	17,739,675.83	16,261,717.94	16,261,717.94
2023-2024 Rate	3.58*	13.92*	12.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,405,996.88	15,543,809.81	15,543,809.81
Indirect costs based on rate ** multiplied by actual direct costs	623,134.69	2,163,698.33	1,904,116.70
2023-2024 Actual Indirect Costs	992,491.87	2,854,678.94	2,854,678.94
2021-2022 Fixed Carry Forward	150,003.65	0.00	270,630.50
Total Indirect Costs	842,488.22	2,854,678.94	2,584,048.44
Over/(Under) Recovery	-219,353.53	-690,980.61	-679,931.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	992,491.87	2,854,678.94	2,854,678.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-219,353.53	-690,980.61	-679,931.74
Total Projected Indirect 2025-2026 (Numerator)	1,211,845.40	3,545,659.55	3,534,610.68
Direct Costs	17,405,996.88	15,543,809.81	15,543,809.81
Rate for 2025-2026 **	6.96*	22.81*	22.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 51903
Form R0418

*** Preliminary ***

Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	41,869.40	103,209.15	103,209.15
2021-2022 Fixed Carry Forward	21,062.16	0.00	16,512.92
Total Indirect Costs	20,807.24	103,209.15	86,696.23
2021-2022 Direct Costs	563,319.07	501,979.32	501,979.32
2023-2024 Rate	3.69*	20.56*	17.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	676,413.04	620,583.84	620,583.84
Indirect costs based on rate ** multiplied by actual direct costs	24,959.64	93,087.58	107,174.83
2023-2024 Actual Indirect Costs	71,683.64	127,512.84	127,512.84
2021-2022 Fixed Carry Forward	21,062.16	0.00	16,512.92
Total Indirect Costs	50,621.48	127,512.84	110,999.92
Over/(Under) Recovery	-25,661.84	0.00	-3,825.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	71,683.64	127,512.84	127,512.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-25,661.84	0.00	-3,825.09
Total Projected Indirect 2025-2026 (Numerator)	97,345.48	127,512.84	131,337.93
Direct Costs	676,413.04	620,583.84	620,583.84
Rate for 2025-2026 **	14.39*	20.55*	21.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 51905
Form R0418

*** Preliminary ***

Michigan Great Lakes Virtual Academy
50 FILER ST
MANISTEE, MI 49660

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,285,576.10	2,600,122.60	2,600,122.60
2021-2022 Fixed Carry Forward	225,240.91	100,884.95	100,884.95
Total Indirect Costs	2,060,335.19	2,499,237.65	2,499,237.65
2021-2022 Direct Costs	30,840,225.42	30,365,360.18	30,365,360.18
2023-2024 Rate	6.68*	8.23*	8.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,075,724.67	40,940,219.59	40,940,219.59
Indirect costs based on rate ** multiplied by actual direct costs	2,743,858.41	3,369,380.07	3,369,380.07
2023-2024 Actual Indirect Costs	3,341,381.60	3,476,886.68	3,476,886.68
2021-2022 Fixed Carry Forward	225,240.91	100,884.95	100,884.95
Total Indirect Costs	3,116,140.69	3,376,001.73	3,376,001.73
Over/(Under) Recovery	-372,282.28	-6,621.66	-6,621.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,341,381.60	3,476,886.68	3,476,886.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-372,282.28	-6,621.66	-6,621.66
Total Projected Indirect 2025-2026 (Numerator)	3,713,663.88	3,483,508.34	3,483,508.34
Direct Costs	41,075,724.67	40,940,219.59	40,940,219.59
Rate for 2025-2026 **	9.04*	8.51*	8.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52000
Form R0418

*** Preliminary ***

Marquette-Alger Regional Education Service Agency
321 E OHIO ST
MARQUETTE, MI 49855

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,531,776.44	3,026,419.58	3,026,419.58
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,531,776.44	3,026,419.58	3,026,419.58
2021-2022 Direct Costs	14,048,173.16	13,553,530.02	13,553,530.02
2023-2024 Rate	18.02*	22.33*	22.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,432,236.57	36,997,484.13	36,997,484.13
Indirect costs based on rate ** multiplied by actual direct costs	5,614,835.49	5,549,622.62	8,261,538.21
2023-2024 Actual Indirect Costs	1,971,908.33	2,406,660.77	2,406,660.77
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,971,908.33	2,406,660.77	2,406,660.77
Over/(Under) Recovery	0.00	0.00	5,854,877.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,971,908.33	2,406,660.77	2,406,660.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	5,854,877.44
Total Projected Indirect 2025-2026 (Numerator)	1,971,908.33	2,406,660.77	-3,448,216.67
Direct Costs	37,432,236.57	36,997,484.13	36,997,484.13
Rate for 2025-2026 **	5.27*	6.50*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52015
Form R0418

*** Preliminary ***

NICE Community School District
300 S WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	252,246.22	1,593,695.94	1,593,695.94
2021-2022 Fixed Carry Forward	-11,157.12	-105,791.25	-105,791.25
Total Indirect Costs	263,403.34	1,699,487.19	1,699,487.19
2021-2022 Direct Costs	15,241,977.08	13,900,527.36	13,900,527.36
2023-2024 Rate	1.73*	12.23*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,214,108.68	16,726,544.85	16,726,544.85
Indirect costs based on rate ** multiplied by actual direct costs	315,104.08	2,045,656.44	2,045,656.44
2023-2024 Actual Indirect Costs	256,137.60	1,743,701.43	1,743,701.43
2021-2022 Fixed Carry Forward	-11,157.12	-105,791.25	-105,791.25
Total Indirect Costs	267,294.72	1,849,492.68	1,849,492.68
Over/(Under) Recovery	47,809.36	196,163.76	196,163.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	256,137.60	1,743,701.43	1,743,701.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	47,809.36	196,163.76	196,163.76
Total Projected Indirect 2025-2026 (Numerator)	208,328.24	1,547,537.67	1,547,537.67
Direct Costs	18,214,108.68	16,726,544.85	16,726,544.85
Rate for 2025-2026 **	1.14*	9.25*	9.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52040
Form R0418

*** Preliminary ***

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	517,195.49	1,614,972.89	1,614,972.89
2021-2022 Fixed Carry Forward	-33,565.04	-81,464.90	-82,540.62
Total Indirect Costs	550,760.53	1,696,437.79	1,697,513.51
2021-2022 Direct Costs	12,849,064.66	11,751,287.26	11,751,287.26
2023-2024 Rate	4.29*	14.44*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,751,544.33	13,509,553.98	13,509,553.98
Indirect costs based on rate ** multiplied by actual direct costs	632,841.25	1,950,779.59	1,952,130.55
2023-2024 Actual Indirect Costs	545,087.71	1,787,078.06	1,787,078.06
2021-2022 Fixed Carry Forward	-33,565.04	-81,464.90	-82,540.62
Total Indirect Costs	578,652.75	1,868,542.96	1,869,618.68
Over/(Under) Recovery	54,188.50	82,236.63	82,511.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	545,087.71	1,787,078.06	1,787,078.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	54,188.50	82,236.63	82,511.87
Total Projected Indirect 2025-2026 (Numerator)	490,899.21	1,704,841.43	1,704,566.19
Direct Costs	14,751,544.33	13,509,553.98	13,509,553.98
Rate for 2025-2026 **	3.33*	12.62*	12.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52090
Form R0418

*** Preliminary ***

Negaunee Public Schools
101 S PIONEER AVE
NEGAUNEE, MI 49866

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	490,170.67	1,787,677.40	1,787,677.40
2021-2022 Fixed Carry Forward	9,064.66	-108,429.22	-108,429.22
Total Indirect Costs	481,106.01	1,896,106.62	1,896,106.62
2021-2022 Direct Costs	17,466,779.39	16,169,272.66	16,169,272.66
2023-2024 Rate	2.75*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,789,860.44	19,273,015.56	19,273,015.56
Indirect costs based on rate ** multiplied by actual direct costs	571,721.16	2,260,724.73	2,260,724.73
2023-2024 Actual Indirect Costs	465,461.50	1,982,306.38	1,982,306.38
2021-2022 Fixed Carry Forward	9,064.66	-108,429.22	-108,429.22
Total Indirect Costs	456,396.84	2,090,735.60	2,090,735.60
Over/(Under) Recovery	115,324.32	169,989.13	169,989.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	465,461.50	1,982,306.38	1,982,306.38
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	115,324.32	169,989.13	169,989.13
Total Projected Indirect 2025-2026 (Numerator)	350,137.18	1,812,317.25	1,812,317.25
Direct Costs	20,789,860.44	19,273,015.56	19,273,015.56
Rate for 2025-2026 **	1.68*	9.40*	9.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52100
Form R0418

*** Preliminary ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	35,052.48	184,197.74	184,197.74
2021-2022 Fixed Carry Forward	-16,002.84	-63,000.72	-62,963.42
Total Indirect Costs	51,055.32	247,198.46	247,161.16
2021-2022 Direct Costs	1,302,389.36	1,153,244.10	1,153,244.10
2023-2024 Rate	3.92*	21.44*	21.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,562,496.48	1,399,791.52	1,399,791.52
Indirect costs based on rate ** multiplied by actual direct costs	61,249.86	209,968.73	299,975.32
2023-2024 Actual Indirect Costs	40,367.81	203,072.77	203,072.77
2021-2022 Fixed Carry Forward	-16,002.84	-63,000.72	-62,963.42
Total Indirect Costs	56,370.65	266,073.49	266,036.19
Over/(Under) Recovery	4,879.21	0.00	33,939.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	40,367.81	203,072.77	203,072.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,879.21	0.00	33,939.13
Total Projected Indirect 2025-2026 (Numerator)	35,488.60	203,072.77	169,133.64
Direct Costs	1,562,496.48	1,399,791.52	1,399,791.52
Rate for 2025-2026 **	2.27*	14.51*	12.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52110
Form R0418

*** Preliminary ***

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	106,361.29	361,371.43	361,371.43
2021-2022 Fixed Carry Forward	13,334.64	0.00	0.00
Total Indirect Costs	93,026.65	361,371.43	361,371.43
2021-2022 Direct Costs	2,307,473.07	2,052,462.93	2,052,462.93
2023-2024 Rate	4.03*	17.61*	17.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,741,348.25	2,318,119.08	2,318,119.08
Indirect costs based on rate ** multiplied by actual direct costs	110,476.33	347,717.86	408,220.77
2023-2024 Actual Indirect Costs	51,132.75	474,361.92	474,361.92
2021-2022 Fixed Carry Forward	13,334.64	0.00	0.00
Total Indirect Costs	37,798.11	474,361.92	474,361.92
Over/(Under) Recovery	72,678.22	0.00	-66,141.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	51,132.75	474,361.92	474,361.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	72,678.22	0.00	-66,141.15
Total Projected Indirect 2025-2026 (Numerator)	-21,545.47	474,361.92	540,503.07
Direct Costs	2,741,348.25	2,318,119.08	2,318,119.08
Rate for 2025-2026 **	0.00*	20.46*	23.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52160
Form R0418

*** Preliminary ***

Wells Township School District
38211 COUNTY ROAD 426
ARNOLD, MI 49819

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	10,969.70	56,661.41	56,661.41
2021-2022 Fixed Carry Forward	5,823.73	0.00	19,002.34
Total Indirect Costs	5,145.97	56,661.41	37,659.07
2021-2022 Direct Costs	550,391.50	504,699.79	504,699.79
2023-2024 Rate	0.93*	11.23*	7.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	591,627.03	545,082.95	545,082.95
Indirect costs based on rate ** multiplied by actual direct costs	5,502.13	61,212.82	40,663.19
2023-2024 Actual Indirect Costs	9,644.71	56,188.79	56,188.79
2021-2022 Fixed Carry Forward	5,823.73	0.00	19,002.34
Total Indirect Costs	3,820.98	56,188.79	37,186.45
Over/(Under) Recovery	1,681.15	5,024.03	3,476.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,644.71	56,188.79	56,188.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,681.15	5,024.03	3,476.74
Total Projected Indirect 2025-2026 (Numerator)	7,963.56	51,164.76	52,712.05
Direct Costs	591,627.03	545,082.95	545,082.95
Rate for 2025-2026 **	1.35*	9.39*	9.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52170
Form R0418

*** Preliminary ***

Marquette Area Public Schools
1201 W FAIR AVE
MARQUETTE, MI 49855

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,038,579.93	4,732,807.81	4,732,807.81
2021-2022 Fixed Carry Forward	-85,631.14	-356,073.61	-428,360.92
Total Indirect Costs	1,124,211.07	5,088,881.42	5,161,168.73
2021-2022 Direct Costs	37,001,931.72	33,182,215.34	33,182,215.34
2023-2024 Rate	3.04*	15.34*	15.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,483,856.77	38,663,312.10	38,663,312.10
Indirect costs based on rate ** multiplied by actual direct costs	1,291,509.25	5,799,496.82	6,012,145.03
2023-2024 Actual Indirect Costs	1,704,896.06	5,525,440.73	5,525,440.73
2021-2022 Fixed Carry Forward	-85,631.14	-356,073.61	-428,360.92
Total Indirect Costs	1,790,527.20	5,881,514.34	5,953,801.65
Over/(Under) Recovery	-499,017.95	0.00	58,343.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,704,896.06	5,525,440.73	5,525,440.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-499,017.95	0.00	58,343.38
Total Projected Indirect 2025-2026 (Numerator)	2,203,914.01	5,525,440.73	5,467,097.35
Direct Costs	42,483,856.77	38,663,312.10	38,663,312.10
Rate for 2025-2026 **	5.19*	14.29*	14.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52180
Form R0418

*** Preliminary ***

Ishpeming Public School District No. 1
319 E DIVISION ST
ISHPEMING, MI 49849

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	217,722.09	1,023,498.28	1,023,498.28
2021-2022 Fixed Carry Forward	39,461.53	69,324.06	69,038.78
Total Indirect Costs	178,260.56	954,174.22	954,459.50
2021-2022 Direct Costs	10,102,231.37	9,296,455.18	9,296,455.18
2023-2024 Rate	1.76*	10.26*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,912,879.24	10,023,847.73	10,023,847.73
Indirect costs based on rate ** multiplied by actual direct costs	192,066.67	1,028,446.78	1,029,449.16
2023-2024 Actual Indirect Costs	233,150.97	1,122,182.48	1,122,182.48
2021-2022 Fixed Carry Forward	39,461.53	69,324.06	69,038.78
Total Indirect Costs	193,689.44	1,052,858.42	1,053,143.70
Over/(Under) Recovery	-1,622.77	-24,411.64	-23,694.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	233,150.97	1,122,182.48	1,122,182.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,622.77	-24,411.64	-23,694.54
Total Projected Indirect 2025-2026 (Numerator)	234,773.74	1,146,594.12	1,145,877.02
Direct Costs	10,912,879.24	10,023,847.73	10,023,847.73
Rate for 2025-2026 **	2.15*	11.44*	11.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 52901
Form R0418

*** Preliminary ***

North Star Montessori Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	68,428.13	240,325.18	240,325.18
2021-2022 Fixed Carry Forward	3,758.63	25,033.08	24,980.65
Total Indirect Costs	64,669.50	215,292.10	215,344.53
2021-2022 Direct Costs	2,559,732.41	2,387,835.36	2,387,835.36
2023-2024 Rate	2.53*	9.02*	9.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,500,844.76	2,356,403.10	2,356,403.10
Indirect costs based on rate ** multiplied by actual direct costs	63,271.37	212,547.56	212,547.56
2023-2024 Actual Indirect Costs	87,617.51	232,059.17	232,059.17
2021-2022 Fixed Carry Forward	3,758.63	25,033.08	24,980.65
Total Indirect Costs	83,858.88	207,026.09	207,078.52
Over/(Under) Recovery	-20,587.51	5,521.47	5,469.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	87,617.51	232,059.17	232,059.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-20,587.51	5,521.47	5,469.04
Total Projected Indirect 2025-2026 (Numerator)	108,205.02	226,537.70	226,590.13
Direct Costs	2,500,844.76	2,356,403.10	2,356,403.10
Rate for 2025-2026 **	4.33*	9.61*	9.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 53000
Form R0418

*** Preliminary ***

West Shore Educational Service District
2130 W US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,633,437.25	2,057,020.16	2,057,020.16
2021-2022 Fixed Carry Forward	-22,041.80	220,716.48	221,032.68
Total Indirect Costs	1,655,479.05	1,836,303.68	1,835,987.48
2021-2022 Direct Costs	21,386,488.28	20,962,905.37	20,962,905.37
2023-2024 Rate	7.74*	8.76*	8.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,321,149.93	24,750,053.24	24,750,053.24
Indirect costs based on rate ** multiplied by actual direct costs	1,959,857.00	2,168,104.66	2,168,104.66
2023-2024 Actual Indirect Costs	2,015,382.15	2,586,478.84	2,586,478.84
2021-2022 Fixed Carry Forward	-22,041.80	220,716.48	221,032.68
Total Indirect Costs	2,037,423.95	2,365,762.36	2,365,446.16
Over/(Under) Recovery	-77,566.95	-197,657.70	-197,341.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,015,382.15	2,586,478.84	2,586,478.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-77,566.95	-197,657.70	-197,341.50
Total Projected Indirect 2025-2026 (Numerator)	2,092,949.10	2,784,136.54	2,783,820.34
Direct Costs	25,321,149.93	24,750,053.24	24,750,053.24
Rate for 2025-2026 **	8.27*	11.25*	11.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 53010
Form R0418

*** Preliminary ***

Mason County Central Schools
300 W BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	465,094.41	1,585,492.91	1,585,492.91
2021-2022 Fixed Carry Forward	37,697.33	0.00	325,353.34
Total Indirect Costs	427,397.08	1,585,492.91	1,260,139.57
2021-2022 Direct Costs	14,221,073.14	13,100,674.64	13,100,674.64
2023-2024 Rate	3.01*	12.10*	9.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,392,263.45	15,173,888.90	15,173,888.90
Indirect costs based on rate ** multiplied by actual direct costs	493,407.13	1,836,040.56	1,459,728.11
2023-2024 Actual Indirect Costs	462,826.19	1,681,200.74	1,681,200.74
2021-2022 Fixed Carry Forward	37,697.33	0.00	325,353.34
Total Indirect Costs	425,128.86	1,681,200.74	1,355,847.40
Over/(Under) Recovery	68,278.27	154,839.82	103,880.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	462,826.19	1,681,200.74	1,681,200.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	68,278.27	154,839.82	103,880.71
Total Projected Indirect 2025-2026 (Numerator)	394,547.92	1,526,360.92	1,577,320.03
Direct Costs	16,392,263.45	15,173,888.90	15,173,888.90
Rate for 2025-2026 **	2.41*	10.06*	10.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 53020
Form R0418

*** Preliminary ***

Mason County Eastern Schools
18 S MAIN ST
CUSTER, MI 49405

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	128,145.19	477,658.19	477,658.19
2021-2022 Fixed Carry Forward	16,309.40	82,431.15	82,470.74
Total Indirect Costs	111,835.79	395,227.04	395,187.45
2021-2022 Direct Costs	4,760,522.17	4,411,009.17	4,411,009.17
2023-2024 Rate	2.35*	8.96*	8.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,632,677.91	5,184,322.69	5,184,322.69
Indirect costs based on rate ** multiplied by actual direct costs	132,367.93	464,515.31	464,515.31
2023-2024 Actual Indirect Costs	136,644.53	584,999.75	584,999.75
2021-2022 Fixed Carry Forward	16,309.40	82,431.15	82,470.74
Total Indirect Costs	120,335.13	502,568.60	502,529.01
Over/(Under) Recovery	28,342.19	-38,053.29	-38,013.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	136,644.53	584,999.75	584,999.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	28,342.19	-38,053.29	-38,013.70
Total Projected Indirect 2025-2026 (Numerator)	108,302.34	623,053.04	623,013.45
Direct Costs	5,632,677.91	5,184,322.69	5,184,322.69
Rate for 2025-2026 **	1.92*	12.02*	12.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 53040
Form R0418

*** Preliminary ***

Ludington Area School District
809 E TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	509,711.10	2,307,849.35	2,307,849.35
2021-2022 Fixed Carry Forward	103,861.77	304,300.34	302,248.51
Total Indirect Costs	405,849.33	2,003,549.01	2,005,600.84
2021-2022 Direct Costs	25,787,673.23	23,989,534.98	23,989,534.98
2023-2024 Rate	1.57*	8.35*	8.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	29,112,965.27	27,132,697.89	27,132,697.89
Indirect costs based on rate ** multiplied by actual direct costs	457,073.55	2,265,580.27	2,268,293.54
2023-2024 Actual Indirect Costs	520,142.45	2,500,409.83	2,500,409.83
2021-2022 Fixed Carry Forward	103,861.77	304,300.34	302,248.51
Total Indirect Costs	416,280.68	2,196,109.49	2,198,161.32
Over/(Under) Recovery	40,792.87	69,470.78	70,132.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	520,142.45	2,500,409.83	2,500,409.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,792.87	69,470.78	70,132.22
Total Projected Indirect 2025-2026 (Numerator)	479,349.58	2,430,939.05	2,430,277.61
Direct Costs	29,112,965.27	27,132,697.89	27,132,697.89
Rate for 2025-2026 **	1.65*	8.96*	8.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 53901
Form R0418

*** Preliminary ***

Gateway To Success Academy
526 N SCOTTVILLE RD
SCOTTVILLE, MI 49454

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	136,484.64	236,410.70	236,410.70
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	136,484.64	236,410.70	236,410.70
2021-2022 Direct Costs	1,184,376.45	1,084,450.39	1,084,450.39
2023-2024 Rate	11.52*	21.80*	21.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,362,345.88	1,190,947.83	1,190,947.83
Indirect costs based on rate ** multiplied by actual direct costs	156,942.25	178,642.17	259,626.63
2023-2024 Actual Indirect Costs	194,490.70	365,888.75	365,888.75
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	194,490.70	365,888.75	365,888.75
Over/(Under) Recovery	-37,548.45	0.00	-106,262.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	194,490.70	365,888.75	365,888.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,548.45	0.00	-106,262.12
Total Projected Indirect 2025-2026 (Numerator)	232,039.15	365,888.75	472,150.87
Direct Costs	1,362,345.88	1,190,947.83	1,190,947.83
Rate for 2025-2026 **	17.03*	30.72*	39.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 54000
Form R0418

*** Preliminary ***

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,528,034.78	2,707,856.16	2,707,856.16
2021-2022 Fixed Carry Forward	23,975.47	182,709.70	180,925.70
Total Indirect Costs	1,504,059.31	2,525,146.46	2,526,930.46
2021-2022 Direct Costs	22,282,162.03	21,102,340.65	21,102,340.65
2023-2024 Rate	6.75*	11.97*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,122,176.56	23,962,308.38	23,962,308.38
Indirect costs based on rate ** multiplied by actual direct costs	1,695,746.92	2,868,288.31	2,868,288.31
2023-2024 Actual Indirect Costs	1,496,721.28	2,656,589.46	2,656,589.46
2021-2022 Fixed Carry Forward	23,975.47	182,709.70	180,925.70
Total Indirect Costs	1,472,745.81	2,473,879.76	2,475,663.76
Over/(Under) Recovery	223,001.11	394,408.55	392,624.55

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,496,721.28	2,656,589.46	2,656,589.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	223,001.11	394,408.55	392,624.55
Total Projected Indirect 2025-2026 (Numerator)	1,273,720.17	2,262,180.91	2,263,964.91
Direct Costs	25,122,176.56	23,962,308.38	23,962,308.38
Rate for 2025-2026 **	5.07*	9.44*	9.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 54010
Form R0418

*** Preliminary ***

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	888,440.89	3,513,267.76	3,513,267.76
2021-2022 Fixed Carry Forward	-105,592.16	-449,707.13	-508,627.21
Total Indirect Costs	994,033.05	3,962,974.89	4,021,894.97
2021-2022 Direct Costs	24,744,398.19	22,119,571.32	22,119,571.32
2023-2024 Rate	4.02*	17.92*	18.18**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,156,258.72	28,018,893.30	28,018,893.30
Indirect costs based on rate ** multiplied by actual direct costs	1,252,481.60	4,202,834.00	5,093,834.80
2023-2024 Actual Indirect Costs	1,174,219.36	4,311,584.78	4,311,584.78
2021-2022 Fixed Carry Forward	-105,592.16	-449,707.13	-508,627.21
Total Indirect Costs	1,279,811.52	4,761,291.91	4,820,211.99
Over/(Under) Recovery	-27,329.92	0.00	273,622.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,174,219.36	4,311,584.78	4,311,584.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,329.92	0.00	273,622.81
Total Projected Indirect 2025-2026 (Numerator)	1,201,549.28	4,311,584.78	4,037,961.97
Direct Costs	31,156,258.72	28,018,893.30	28,018,893.30
Rate for 2025-2026 **	3.86*	15.39*	14.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 54025
Form R0418

*** Preliminary ***

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	754,187.76	2,419,667.13	2,419,667.13
2021-2022 Fixed Carry Forward	-6,778.70	230,069.34	229,173.73
Total Indirect Costs	760,966.46	2,189,597.79	2,190,493.40
2021-2022 Direct Costs	22,902,452.41	21,236,973.04	21,236,973.04
2023-2024 Rate	3.32*	10.31*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,513,170.64	22,437,887.66	22,437,887.66
Indirect costs based on rate ** multiplied by actual direct costs	813,837.27	2,313,346.22	2,313,346.22
2023-2024 Actual Indirect Costs	972,857.51	3,048,140.49	3,048,140.49
2021-2022 Fixed Carry Forward	-6,778.70	230,069.34	229,173.73
Total Indirect Costs	979,636.21	2,818,071.15	2,818,966.76
Over/(Under) Recovery	-165,798.94	-504,724.93	-505,620.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	972,857.51	3,048,140.49	3,048,140.49
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-165,798.94	-504,724.93	-505,620.54
Total Projected Indirect 2025-2026 (Numerator)	1,138,656.45	3,552,865.42	3,553,761.03
Direct Costs	24,513,170.64	22,437,887.66	22,437,887.66
Rate for 2025-2026 **	4.65*	15.83*	15.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 54040
Form R0418

*** Preliminary ***

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	321,040.35	1,457,841.70	1,457,841.70
2021-2022 Fixed Carry Forward	11,972.80	-358,930.70	-358,821.05
Total Indirect Costs	309,067.55	1,816,772.40	1,816,662.75
2021-2022 Direct Costs	13,719,964.45	12,583,163.10	12,583,163.10
2023-2024 Rate	2.25*	14.44*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,438,093.78	14,137,268.36	14,137,268.36
Indirect costs based on rate ** multiplied by actual direct costs	347,357.11	2,041,421.55	2,041,421.55
2023-2024 Actual Indirect Costs	544,335.31	1,845,160.73	1,845,160.73
2021-2022 Fixed Carry Forward	11,972.80	-358,930.70	-358,821.05
Total Indirect Costs	532,362.51	2,204,091.43	2,203,981.78
Over/(Under) Recovery	-185,005.40	-162,669.88	-162,560.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	544,335.31	1,845,160.73	1,845,160.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-185,005.40	-162,669.88	-162,560.23
Total Projected Indirect 2025-2026 (Numerator)	729,340.71	2,007,830.61	2,007,720.96
Direct Costs	15,438,093.78	14,137,268.36	14,137,268.36
Rate for 2025-2026 **	4.72*	14.20*	14.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 54901
Form R0418

*** Preliminary ***

Crossroads Charter Academy
215 N STATE ST
BIG RAPIDS, MI 49307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	163,415.00	646,617.00	646,617.00
2021-2022 Fixed Carry Forward	186,650.07	0.00	231,464.29
Total Indirect Costs	-23,235.07	646,617.00	415,152.71
2021-2022 Direct Costs	4,347,961.00	3,864,759.00	3,864,759.00
2023-2024 Rate	0.00*	16.73*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,393,766.00	3,004,057.00	3,004,057.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	450,608.55	322,635.72
2023-2024 Actual Indirect Costs	166,934.00	556,643.00	556,643.00
2021-2022 Fixed Carry Forward	186,650.07	0.00	231,464.29
Total Indirect Costs	-19,716.07	556,643.00	325,178.71
Over/(Under) Recovery	0.00	0.00	-2,542.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	166,934.00	556,643.00	556,643.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-2,542.99
Total Projected Indirect 2025-2026 (Numerator)	166,934.00	556,643.00	559,185.99
Direct Costs	3,393,766.00	3,004,057.00	3,004,057.00
Rate for 2025-2026 **	4.92*	18.53*	18.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 55000
Form R0418

*** Preliminary ***

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	496,048.48	634,231.15	634,231.15
2021-2022 Fixed Carry Forward	60,886.89	82,203.51	-17,911.37
Total Indirect Costs	435,161.59	552,027.64	652,142.52
2021-2022 Direct Costs	6,113,450.87	5,975,268.20	5,975,268.20
2023-2024 Rate	7.12*	9.24*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,836,614.35	6,591,127.27	6,591,127.27
Indirect costs based on rate ** multiplied by actual direct costs	486,766.94	609,020.16	719,091.99
2023-2024 Actual Indirect Costs	468,103.24	713,590.32	713,590.32
2021-2022 Fixed Carry Forward	60,886.89	82,203.51	-17,911.37
Total Indirect Costs	407,216.35	631,386.81	731,501.69
Over/(Under) Recovery	79,550.59	-22,366.65	-12,409.70

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	468,103.24	713,590.32	713,590.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	79,550.59	-22,366.65	-12,409.70
Total Projected Indirect 2025-2026 (Numerator)	388,552.65	735,956.97	726,000.02
Direct Costs	6,836,614.35	6,591,127.27	6,591,127.27
Rate for 2025-2026 **	5.68*	11.17*	11.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 55010
Form R0418

*** Preliminary ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	165,553.47	434,911.53	434,911.53
2021-2022 Fixed Carry Forward	-20,227.60	0.00	16,008.60
Total Indirect Costs	185,781.07	434,911.53	418,902.93
2021-2022 Direct Costs	3,350,631.20	3,081,273.14	3,081,273.14
2023-2024 Rate	5.54*	14.11*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,910,835.27	3,574,804.76	3,574,804.76
Indirect costs based on rate ** multiplied by actual direct costs	216,660.27	504,404.95	486,173.45
2023-2024 Actual Indirect Costs	155,359.43	491,389.94	491,389.94
2021-2022 Fixed Carry Forward	-20,227.60	0.00	16,008.60
Total Indirect Costs	175,587.03	491,389.94	475,381.34
Over/(Under) Recovery	41,073.24	13,015.01	10,792.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	155,359.43	491,389.94	491,389.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,073.24	13,015.01	10,792.11
Total Projected Indirect 2025-2026 (Numerator)	114,286.19	478,374.93	480,597.83
Direct Costs	3,910,835.27	3,574,804.76	3,574,804.76
Rate for 2025-2026 **	2.92*	13.38*	13.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 55100
Form R0418

*** Preliminary ***

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	683,856.99	2,035,916.30	2,035,916.30
2021-2022 Fixed Carry Forward	-4,414.44	0.00	11,868.12
Total Indirect Costs	688,271.43	2,035,916.30	2,024,048.18
2021-2022 Direct Costs	14,327,316.80	12,975,257.49	12,975,257.49
2023-2024 Rate	4.80*	15.69*	15.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,305,057.60	13,813,364.19	13,813,364.19
Indirect costs based on rate ** multiplied by actual direct costs	734,642.76	2,072,004.63	2,154,884.81
2023-2024 Actual Indirect Costs	780,431.54	2,272,124.95	2,272,124.95
2021-2022 Fixed Carry Forward	-4,414.44	0.00	11,868.12
Total Indirect Costs	784,845.98	2,272,124.95	2,260,256.83
Over/(Under) Recovery	-50,203.22	0.00	-105,372.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	780,431.54	2,272,124.95	2,272,124.95
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,203.22	0.00	-105,372.02
Total Projected Indirect 2025-2026 (Numerator)	830,634.76	2,272,124.95	2,377,496.97
Direct Costs	15,305,057.60	13,813,364.19	13,813,364.19
Rate for 2025-2026 **	5.43*	16.45*	17.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 55115
Form R0418

*** Preliminary ***

North Central Area Schools
W5465 E 3RD ST
HERMANSVILLE, MI 49847

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,174.36	532,048.31	532,048.31
2021-2022 Fixed Carry Forward	-12,031.22	-72,209.05	-71,799.63
Total Indirect Costs	56,205.58	604,257.36	603,847.94
2021-2022 Direct Costs	4,545,635.64	4,057,761.69	4,057,761.69
2023-2024 Rate	1.24*	14.89*	14.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,608,180.44	4,154,922.79	4,154,922.79
Indirect costs based on rate ** multiplied by actual direct costs	57,141.44	618,668.00	618,252.51
2023-2024 Actual Indirect Costs	0.00	453,257.65	453,257.65
2021-2022 Fixed Carry Forward	-12,031.22	-72,209.05	-71,799.63
Total Indirect Costs	12,031.22	525,466.70	525,057.28
Over/(Under) Recovery	33,079.01	93,201.30	93,195.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	453,257.65	453,257.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,079.01	93,201.30	93,195.23
Total Projected Indirect 2025-2026 (Numerator)	-33,079.01	360,056.35	360,062.42
Direct Costs	4,608,180.44	4,154,922.79	4,154,922.79
Rate for 2025-2026 **	0.00*	8.67*	8.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 55120
Form R0418

*** Preliminary ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	151,611.14	631,945.26	631,945.26
2021-2022 Fixed Carry Forward	36,516.66	0.00	43,037.96
Total Indirect Costs	115,094.48	631,945.26	588,907.30
2021-2022 Direct Costs	5,685,386.09	5,205,051.97	5,205,051.97
2023-2024 Rate	2.02*	12.14*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,110,862.56	5,518,245.83	5,518,245.83
Indirect costs based on rate ** multiplied by actual direct costs	123,439.42	669,915.04	624,113.60
2023-2024 Actual Indirect Costs	187,233.14	779,849.87	779,849.87
2021-2022 Fixed Carry Forward	36,516.66	0.00	43,037.96
Total Indirect Costs	150,716.48	779,849.87	736,811.91
Over/(Under) Recovery	9,239.59	-109,934.83	-69,660.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	187,233.14	779,849.87	779,849.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,239.59	-109,934.83	-69,660.35
Total Projected Indirect 2025-2026 (Numerator)	177,993.55	889,784.70	849,510.22
Direct Costs	6,110,862.56	5,518,245.83	5,518,245.83
Rate for 2025-2026 **	2.91*	16.12*	15.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 55900
Form R0418

*** Preliminary ***

Uplift Michigan Academy
W526 DIVISION ST
STEPHENSON, MI 49887

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	612,137.92	632,165.72	632,165.72
2021-2022 Fixed Carry Forward	48,890.09	55,452.44	55,452.44
Total Indirect Costs	563,247.83	576,713.28	576,713.28
2021-2022 Direct Costs	4,828,546.43	4,808,518.63	4,808,518.63
2023-2024 Rate	11.66*	11.99*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,631,080.87	6,603,161.27	6,603,161.27
Indirect costs based on rate ** multiplied by actual direct costs	773,184.03	791,719.04	791,719.04
2023-2024 Actual Indirect Costs	773,291.13	801,210.73	801,210.73
2021-2022 Fixed Carry Forward	48,890.09	55,452.44	55,452.44
Total Indirect Costs	724,401.04	745,758.29	745,758.29
Over/(Under) Recovery	48,782.99	45,960.75	45,960.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	773,291.13	801,210.73	801,210.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	48,782.99	45,960.75	45,960.75
Total Projected Indirect 2025-2026 (Numerator)	724,508.14	755,249.98	755,249.98
Direct Costs	6,631,080.87	6,603,161.27	6,603,161.27
Rate for 2025-2026 **	10.93*	11.44*	11.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 55901
Form R0418

*** Preliminary ***

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2021-2022 Direct Costs	4,295,343.00	4,295,343.00	4,295,343.00
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,390,006.00	4,361,578.00	4,361,578.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	0.00	28,428.00	28,428.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	28,428.00	28,428.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	28,428.00	28,428.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	0.00	28,428.00	28,428.00
Direct Costs	4,390,006.00	4,361,578.00	4,361,578.00
Rate for 2025-2026 **	0.00*	0.65*	0.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 56000
Form R0418

*** Preliminary ***

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,001,263.45	2,285,324.33	2,285,324.33
2021-2022 Fixed Carry Forward	15,850.47	-120,755.03	-120,717.02
Total Indirect Costs	985,412.98	2,406,079.36	2,406,041.35
2021-2022 Direct Costs	16,577,053.00	15,455,233.30	15,455,233.30
2023-2024 Rate	5.94*	15.57*	15.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	22,603,120.09	21,766,516.59	21,766,516.59
Indirect costs based on rate ** multiplied by actual direct costs	1,342,625.33	3,264,977.49	3,389,046.63
2023-2024 Actual Indirect Costs	959,890.83	1,796,494.33	1,796,494.33
2021-2022 Fixed Carry Forward	15,850.47	-120,755.03	-120,717.02
Total Indirect Costs	944,040.36	1,917,249.36	1,917,211.35
Over/(Under) Recovery	398,584.97	0.00	1,471,835.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	959,890.83	1,796,494.33	1,796,494.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	398,584.97	0.00	1,471,835.28
Total Projected Indirect 2025-2026 (Numerator)	561,305.86	1,796,494.33	324,659.05
Direct Costs	22,603,120.09	21,766,516.59	21,766,516.59
Rate for 2025-2026 **	2.48*	8.25*	1.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 56010
Form R0418

*** Preliminary ***

Midland Public Schools
600 E CARPENTER ST
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,830,930.25	8,373,034.84	8,373,034.84
2021-2022 Fixed Carry Forward	9,077.04	204,237.61	204,237.61
Total Indirect Costs	2,821,853.21	8,168,797.23	8,168,797.23
2021-2022 Direct Costs	89,556,143.69	83,960,606.60	83,960,606.60
2023-2024 Rate	3.15*	9.73*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	103,495,018.74	96,762,871.80	96,762,871.80
Indirect costs based on rate ** multiplied by actual direct costs	3,260,093.09	9,415,027.43	9,415,027.43
2023-2024 Actual Indirect Costs	2,841,667.47	9,573,814.41	9,573,814.41
2021-2022 Fixed Carry Forward	9,077.04	204,237.61	204,237.61
Total Indirect Costs	2,832,590.43	9,369,576.80	9,369,576.80
Over/(Under) Recovery	427,502.66	45,450.63	45,450.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,841,667.47	9,573,814.41	9,573,814.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	427,502.66	45,450.63	45,450.63
Total Projected Indirect 2025-2026 (Numerator)	2,414,164.81	9,528,363.78	9,528,363.78
Direct Costs	103,495,018.74	96,762,871.80	96,762,871.80
Rate for 2025-2026 **	2.33*	9.85*	9.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 56020
Form R0418

*** Preliminary ***

Bullock Creek School District
1420 S BADOUR RD
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	273,927.87	1,659,637.06	1,659,637.06
2021-2022 Fixed Carry Forward	39,929.60	284,877.00	284,877.00
Total Indirect Costs	233,998.27	1,374,760.06	1,374,760.06
2021-2022 Direct Costs	22,364,447.94	20,978,738.75	20,978,738.75
2023-2024 Rate	1.05*	6.55*	6.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,270,362.57	22,303,654.96	22,303,654.96
Indirect costs based on rate ** multiplied by actual direct costs	254,838.81	1,460,889.40	1,460,889.40
2023-2024 Actual Indirect Costs	357,014.56	2,323,722.17	2,323,722.17
2021-2022 Fixed Carry Forward	39,929.60	284,877.00	284,877.00
Total Indirect Costs	317,084.96	2,038,845.17	2,038,845.17
Over/(Under) Recovery	-62,246.15	-577,955.77	-577,955.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	357,014.56	2,323,722.17	2,323,722.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,246.15	-577,955.77	-577,955.77
Total Projected Indirect 2025-2026 (Numerator)	419,260.71	2,901,677.94	2,901,677.94
Direct Costs	24,270,362.57	22,303,654.96	22,303,654.96
Rate for 2025-2026 **	1.73*	13.01*	13.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 56030
Form R0418

*** Preliminary ***

Coleman Community Schools
4823 N COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	405,427.75	1,231,924.89	1,231,924.89
2021-2022 Fixed Carry Forward	77,201.71	0.00	52,736.53
Total Indirect Costs	328,226.04	1,231,924.89	1,179,188.36
2021-2022 Direct Costs	8,185,983.43	7,359,486.29	7,359,486.29
2023-2024 Rate	4.01*	16.74*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,180,088.39	8,278,083.04	8,278,083.04
Indirect costs based on rate ** multiplied by actual direct costs	368,121.54	1,241,712.46	1,326,148.90
2023-2024 Actual Indirect Costs	494,201.79	1,396,207.14	1,396,207.14
2021-2022 Fixed Carry Forward	77,201.71	0.00	52,736.53
Total Indirect Costs	417,000.08	1,396,207.14	1,343,470.61
Over/(Under) Recovery	-48,878.54	0.00	-17,321.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	494,201.79	1,396,207.14	1,396,207.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-48,878.54	0.00	-17,321.71
Total Projected Indirect 2025-2026 (Numerator)	543,080.33	1,396,207.14	1,413,528.85
Direct Costs	9,180,088.39	8,278,083.04	8,278,083.04
Rate for 2025-2026 **	5.92*	16.87*	17.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 56050
Form R0418

*** Preliminary ***

Meridian Public Schools
3361 N MERIDIAN RD
SANFORD, MI 48657

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	770,580.95	2,222,557.19	2,222,557.19
2021-2022 Fixed Carry Forward	-8,514.01	-84,066.43	-84,184.82
Total Indirect Costs	779,094.96	2,306,623.62	2,306,742.01
2021-2022 Direct Costs	17,469,744.48	16,017,768.24	16,017,768.24
2023-2024 Rate	4.46*	14.40*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,799,481.24	18,143,203.77	18,143,203.77
Indirect costs based on rate ** multiplied by actual direct costs	883,056.86	2,612,621.34	2,612,621.34
2023-2024 Actual Indirect Costs	813,029.72	2,469,307.19	2,469,307.19
2021-2022 Fixed Carry Forward	-8,514.01	-84,066.43	-84,184.82
Total Indirect Costs	821,543.73	2,553,373.62	2,553,492.01
Over/(Under) Recovery	61,513.13	59,247.72	59,129.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	813,029.72	2,469,307.19	2,469,307.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	61,513.13	59,247.72	59,129.33
Total Projected Indirect 2025-2026 (Numerator)	751,516.59	2,410,059.47	2,410,177.86
Direct Costs	19,799,481.24	18,143,203.77	18,143,203.77
Rate for 2025-2026 **	3.80*	13.28*	13.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 56901
Form R0418

*** Preliminary ***

Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	70,770.87	216,706.52	216,706.52
2021-2022 Fixed Carry Forward	-6,031.49	0.00	0.00
Total Indirect Costs	76,802.36	216,706.52	216,706.52
2021-2022 Direct Costs	1,090,049.22	944,113.57	944,113.57
2023-2024 Rate	7.05*	22.95*	22.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,062,421.32	897,985.15	897,985.15
Indirect costs based on rate ** multiplied by actual direct costs	74,900.70	134,697.77	206,087.59
2023-2024 Actual Indirect Costs	67,829.89	232,266.06	232,266.06
2021-2022 Fixed Carry Forward	-6,031.49	0.00	0.00
Total Indirect Costs	73,861.38	232,266.06	232,266.06
Over/(Under) Recovery	1,039.32	0.00	-26,178.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	67,829.89	232,266.06	232,266.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,039.32	0.00	-26,178.47
Total Projected Indirect 2025-2026 (Numerator)	66,790.57	232,266.06	258,444.53
Direct Costs	1,062,421.32	897,985.15	897,985.15
Rate for 2025-2026 **	6.29*	25.87*	28.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 56903
Form R0418

*** Preliminary ***

Academic and Career Education Academy
884 E ISABELLA RD
MIDLAND, MI 48640

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	91,739.09	264,471.56	264,471.56
2021-2022 Fixed Carry Forward	-118.91	0.00	0.00
Total Indirect Costs	91,858.00	264,471.56	264,471.56
2021-2022 Direct Costs	971,426.49	798,694.02	798,694.02
2023-2024 Rate	9.46*	33.11*	33.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,289,582.49	1,093,878.10	1,093,878.10
Indirect costs based on rate ** multiplied by actual direct costs	121,994.50	164,081.72	273,469.53
2023-2024 Actual Indirect Costs	145,648.09	341,352.48	341,352.48
2021-2022 Fixed Carry Forward	-118.91	0.00	0.00
Total Indirect Costs	145,767.00	341,352.48	341,352.48
Over/(Under) Recovery	-23,772.50	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	145,648.09	341,352.48	341,352.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,772.50	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	169,420.59	341,352.48	341,352.48
Direct Costs	1,289,582.49	1,093,878.10	1,093,878.10
Rate for 2025-2026 **	13.14*	31.21*	31.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 57020
Form R0418

*** Preliminary ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	288,300.09	1,303,814.60	1,303,814.60
2021-2022 Fixed Carry Forward	26,470.68	175,067.74	174,997.86
Total Indirect Costs	261,829.41	1,128,746.86	1,128,816.74
2021-2022 Direct Costs	13,759,377.42	12,743,862.91	12,743,862.91
2023-2024 Rate	1.90*	8.86*	8.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,219,351.56	15,014,439.98	15,014,439.98
Indirect costs based on rate ** multiplied by actual direct costs	308,167.68	1,330,279.38	1,330,279.38
2023-2024 Actual Indirect Costs	388,416.97	1,593,328.55	1,593,328.55
2021-2022 Fixed Carry Forward	26,470.68	175,067.74	174,997.86
Total Indirect Costs	361,946.29	1,418,260.81	1,418,330.69
Over/(Under) Recovery	-53,778.61	-87,981.43	-88,051.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	388,416.97	1,593,328.55	1,593,328.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-53,778.61	-87,981.43	-88,051.31
Total Projected Indirect 2025-2026 (Numerator)	442,195.58	1,681,309.98	1,681,379.86
Direct Costs	16,219,351.56	15,014,439.98	15,014,439.98
Rate for 2025-2026 **	2.73*	11.20*	11.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 57030
Form R0418

*** Preliminary ***

McBain Rural Agricultural Schools
107 E MAPLE ST
MC BAIN, MI 49657

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	475,442.72	1,498,806.70	1,498,806.70
2021-2022 Fixed Carry Forward	19,929.11	-24,786.68	-24,869.66
Total Indirect Costs	455,513.61	1,523,593.38	1,523,676.36
2021-2022 Direct Costs	11,977,916.07	10,954,552.09	10,954,552.09
2023-2024 Rate	3.80*	13.91*	13.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,618,717.53	13,347,026.52	13,347,026.52
Indirect costs based on rate ** multiplied by actual direct costs	555,511.27	1,856,571.39	1,856,571.39
2023-2024 Actual Indirect Costs	625,181.12	1,896,872.13	1,896,872.13
2021-2022 Fixed Carry Forward	19,929.11	-24,786.68	-24,869.66
Total Indirect Costs	605,252.01	1,921,658.81	1,921,741.79
Over/(Under) Recovery	-49,740.74	-65,087.42	-65,170.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	625,181.12	1,896,872.13	1,896,872.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,740.74	-65,087.42	-65,170.40
Total Projected Indirect 2025-2026 (Numerator)	674,921.86	1,961,959.55	1,962,042.53
Direct Costs	14,618,717.53	13,347,026.52	13,347,026.52
Rate for 2025-2026 **	4.62*	14.70*	14.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58000
Form R0418

*** Preliminary ***

Monroe ISD
1101 S RAISINVILLE RD
MONROE, MI 48161

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,378,003.05	4,944,621.40	4,944,621.40
2021-2022 Fixed Carry Forward	-221,595.68	-124,241.16	-124,241.16
Total Indirect Costs	3,599,598.73	5,068,862.56	5,068,862.56
2021-2022 Direct Costs	49,100,022.00	47,533,403.65	47,533,403.65
2023-2024 Rate	7.33*	10.66*	10.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	56,388,671.00	55,202,188.24	55,202,188.24
Indirect costs based on rate ** multiplied by actual direct costs	4,133,289.58	5,884,553.27	5,884,553.27
2023-2024 Actual Indirect Costs	3,518,850.63	4,705,333.39	4,705,333.39
2021-2022 Fixed Carry Forward	-221,595.68	-124,241.16	-124,241.16
Total Indirect Costs	3,740,446.31	4,829,574.55	4,829,574.55
Over/(Under) Recovery	392,843.27	1,054,978.72	1,054,978.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,518,850.63	4,705,333.39	4,705,333.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	392,843.27	1,054,978.72	1,054,978.72
Total Projected Indirect 2025-2026 (Numerator)	3,126,007.36	3,650,354.67	3,650,354.67
Direct Costs	56,388,671.00	55,202,188.24	55,202,188.24
Rate for 2025-2026 **	5.54*	6.61*	6.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58010
Form R0418

*** Preliminary ***

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,895,122.47	9,199,874.32	9,199,874.32
2021-2022 Fixed Carry Forward	-108,203.96	0.00	-504,432.88
Total Indirect Costs	3,003,326.43	9,199,874.32	9,704,307.20
2021-2022 Direct Costs	54,480,976.65	47,987,213.09	47,987,213.09
2023-2024 Rate	5.51*	19.17*	20.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	68,887,737.89	61,729,319.55	61,729,319.55
Indirect costs based on rate ** multiplied by actual direct costs	3,795,714.36	9,259,397.93	12,481,668.41
2023-2024 Actual Indirect Costs	3,387,735.91	10,546,154.25	10,546,154.25
2021-2022 Fixed Carry Forward	-108,203.96	0.00	-504,432.88
Total Indirect Costs	3,495,939.87	10,546,154.25	11,050,587.13
Over/(Under) Recovery	299,774.49	0.00	1,431,081.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,387,735.91	10,546,154.25	10,546,154.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	299,774.49	0.00	1,431,081.28
Total Projected Indirect 2025-2026 (Numerator)	3,087,961.42	10,546,154.25	9,115,072.97
Direct Costs	68,887,737.89	61,729,319.55	61,729,319.55
Rate for 2025-2026 **	4.48*	17.08*	14.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58020
Form R0418

*** Preliminary ***

Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,085,085.92	3,789,775.30	3,789,775.30
2021-2022 Fixed Carry Forward	291,427.52	0.00	1,820,397.91
Total Indirect Costs	793,658.40	3,789,775.30	1,969,377.39
2021-2022 Direct Costs	33,186,947.55	30,482,258.17	30,482,258.17
2023-2024 Rate	2.39*	12.43*	6.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,789,994.47	35,730,568.81	35,730,568.81
Indirect costs based on rate ** multiplied by actual direct costs	927,080.87	4,441,309.70	2,308,194.75
2023-2024 Actual Indirect Costs	1,188,497.11	4,247,922.77	4,247,922.77
2021-2022 Fixed Carry Forward	291,427.52	0.00	1,820,397.91
Total Indirect Costs	897,069.59	4,247,922.77	2,427,524.86
Over/(Under) Recovery	30,011.28	193,386.93	-119,330.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,188,497.11	4,247,922.77	4,247,922.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	30,011.28	193,386.93	-119,330.11
Total Projected Indirect 2025-2026 (Numerator)	1,158,485.83	4,054,535.84	4,367,252.88
Direct Costs	38,789,994.47	35,730,568.81	35,730,568.81
Rate for 2025-2026 **	2.99*	11.35*	12.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58030
Form R0418

*** Preliminary ***

Bedford Public Schools
1135 SMITH RD
TEMPERANCE, MI 48182

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,817,249.30	5,176,484.65	5,176,484.65
2021-2022 Fixed Carry Forward	-124,060.36	-313,189.25	-313,189.25
Total Indirect Costs	1,941,309.66	5,489,673.90	5,489,673.90
2021-2022 Direct Costs	44,251,833.03	40,754,206.35	40,754,206.35
2023-2024 Rate	4.39*	13.47*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,816,892.16	47,075,911.07	47,075,911.07
Indirect costs based on rate ** multiplied by actual direct costs	2,230,861.57	6,341,125.22	6,341,125.22
2023-2024 Actual Indirect Costs	2,164,486.75	5,905,467.84	5,905,467.84
2021-2022 Fixed Carry Forward	-124,060.36	-313,189.25	-313,189.25
Total Indirect Costs	2,288,547.11	6,218,657.09	6,218,657.09
Over/(Under) Recovery	-57,685.54	122,468.13	122,468.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,164,486.75	5,905,467.84	5,905,467.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-57,685.54	122,468.13	122,468.13
Total Projected Indirect 2025-2026 (Numerator)	2,222,172.29	5,782,999.71	5,782,999.71
Direct Costs	50,816,892.16	47,075,911.07	47,075,911.07
Rate for 2025-2026 **	4.37*	12.28*	12.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58050
Form R0418

*** Preliminary ***

Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	930,856.60	3,029,782.59	3,029,782.59
2021-2022 Fixed Carry Forward	64,761.94	0.00	75,587.05
Total Indirect Costs	866,094.66	3,029,782.59	2,954,195.54
2021-2022 Direct Costs	19,713,620.23	17,614,694.24	17,614,694.24
2023-2024 Rate	4.39*	17.20*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,608,604.48	18,853,528.93	18,853,528.93
Indirect costs based on rate ** multiplied by actual direct costs	948,617.74	2,828,029.34	3,161,736.80
2023-2024 Actual Indirect Costs	666,201.45	3,421,277.00	3,421,277.00
2021-2022 Fixed Carry Forward	64,761.94	0.00	75,587.05
Total Indirect Costs	601,439.51	3,421,277.00	3,345,689.95
Over/(Under) Recovery	347,178.23	0.00	-183,953.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	666,201.45	3,421,277.00	3,421,277.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	347,178.23	0.00	-183,953.15
Total Projected Indirect 2025-2026 (Numerator)	319,023.22	3,421,277.00	3,605,230.15
Direct Costs	21,608,604.48	18,853,528.93	18,853,528.93
Rate for 2025-2026 **	1.48*	18.15*	19.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58070
Form R0418

*** Preliminary ***

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	518,364.80	1,719,081.35	1,719,081.35
2021-2022 Fixed Carry Forward	38,416.41	-16,720.05	-16,082.94
Total Indirect Costs	479,948.39	1,735,801.40	1,735,164.29
2021-2022 Direct Costs	15,957,797.23	14,757,080.68	14,757,080.68
2023-2024 Rate	3.01*	11.76*	11.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,381,177.70	16,051,213.50	16,051,213.50
Indirect costs based on rate ** multiplied by actual direct costs	523,173.45	1,887,622.71	1,887,622.71
2023-2024 Actual Indirect Costs	529,338.64	1,859,302.84	1,859,302.84
2021-2022 Fixed Carry Forward	38,416.41	-16,720.05	-16,082.94
Total Indirect Costs	490,922.23	1,876,022.89	1,875,385.78
Over/(Under) Recovery	32,251.22	11,599.82	12,236.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	529,338.64	1,859,302.84	1,859,302.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	32,251.22	11,599.82	12,236.93
Total Projected Indirect 2025-2026 (Numerator)	497,087.42	1,847,703.02	1,847,065.91
Direct Costs	17,381,177.70	16,051,213.50	16,051,213.50
Rate for 2025-2026 **	2.86*	11.51*	11.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58080
Form R0418

*** Preliminary ***

Jefferson Schools (Monroe)
5707 WILLIAMS RD
NEWPORT, MI 48166

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	734,546.48	2,810,219.84	2,810,219.84
2021-2022 Fixed Carry Forward	-7,780.19	0.00	-33,113.46
Total Indirect Costs	742,326.67	2,810,219.84	2,843,333.30
2021-2022 Direct Costs	18,426,420.60	16,350,747.24	16,350,747.24
2023-2024 Rate	4.03*	17.19*	17.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,789,860.89	17,720,631.01	17,720,631.01
Indirect costs based on rate ** multiplied by actual direct costs	797,531.39	2,658,094.65	3,081,617.73
2023-2024 Actual Indirect Costs	753,515.90	2,822,745.78	2,822,745.78
2021-2022 Fixed Carry Forward	-7,780.19	0.00	-33,113.46
Total Indirect Costs	761,296.09	2,822,745.78	2,855,859.24
Over/(Under) Recovery	36,235.30	0.00	225,758.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	753,515.90	2,822,745.78	2,822,745.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,235.30	0.00	225,758.49
Total Projected Indirect 2025-2026 (Numerator)	717,280.60	2,822,745.78	2,596,987.29
Direct Costs	19,789,860.89	17,720,631.01	17,720,631.01
Rate for 2025-2026 **	3.62*	15.93*	14.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58090
Form R0418

*** Preliminary ***

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	341,037.02	1,397,519.14	1,397,519.14
2021-2022 Fixed Carry Forward	984.95	-63,055.84	-63,743.46
Total Indirect Costs	340,052.07	1,460,574.98	1,461,262.60
2021-2022 Direct Costs	12,046,044.74	10,989,562.62	10,989,562.62
2023-2024 Rate	2.82*	13.29*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,307,346.18	11,909,942.08	11,909,942.08
Indirect costs based on rate ** multiplied by actual direct costs	375,267.16	1,582,831.30	1,584,022.30
2023-2024 Actual Indirect Costs	392,062.66	1,789,466.76	1,789,466.76
2021-2022 Fixed Carry Forward	984.95	-63,055.84	-63,743.46
Total Indirect Costs	391,077.71	1,852,522.60	1,853,210.22
Over/(Under) Recovery	-15,810.55	-269,691.30	-269,187.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	392,062.66	1,789,466.76	1,789,466.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,810.55	-269,691.30	-269,187.92
Total Projected Indirect 2025-2026 (Numerator)	407,873.21	2,059,158.06	2,058,654.68
Direct Costs	13,307,346.18	11,909,942.08	11,909,942.08
Rate for 2025-2026 **	3.07*	17.29*	17.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58100
Form R0418

*** Preliminary ***

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	299,705.94	1,216,978.49	1,216,978.49
2021-2022 Fixed Carry Forward	2,480.31	0.00	-296,663.17
Total Indirect Costs	297,225.63	1,216,978.49	1,513,641.66
2021-2022 Direct Costs	7,123,915.65	6,206,643.10	6,206,643.10
2023-2024 Rate	4.17*	19.61*	24.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,965,276.37	7,229,370.28	7,229,370.28
Indirect costs based on rate ** multiplied by actual direct costs	332,152.02	1,084,405.54	1,763,243.41
2023-2024 Actual Indirect Costs	301,325.46	1,037,231.55	1,037,231.55
2021-2022 Fixed Carry Forward	2,480.31	0.00	-296,663.17
Total Indirect Costs	298,845.15	1,037,231.55	1,333,894.72
Over/(Under) Recovery	33,306.87	0.00	429,348.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	301,325.46	1,037,231.55	1,037,231.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	33,306.87	0.00	429,348.69
Total Projected Indirect 2025-2026 (Numerator)	268,018.59	1,037,231.55	607,882.86
Direct Costs	7,965,276.37	7,229,370.28	7,229,370.28
Rate for 2025-2026 **	3.36*	14.35*	8.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58110
Form R0418

*** Preliminary ***

Whiteford Agricultural School District of the Counties of
Lenawee and Monroe
6655 Consear Rd
Ottawa Lake, MI 49267

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	393,946.69	1,094,977.84	1,094,977.84
2021-2022 Fixed Carry Forward	-53,079.98	-128,639.35	-128,669.56
Total Indirect Costs	447,026.67	1,223,617.19	1,223,647.40
2021-2022 Direct Costs	8,583,938.86	7,882,907.71	7,882,907.71
2023-2024 Rate	5.21*	15.52*	15.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,218,438.13	9,205,073.64	9,205,073.64
Indirect costs based on rate ** multiplied by actual direct costs	532,380.63	1,380,761.05	1,428,627.43
2023-2024 Actual Indirect Costs	409,911.65	1,423,276.14	1,423,276.14
2021-2022 Fixed Carry Forward	-53,079.98	-128,639.35	-128,669.56
Total Indirect Costs	462,991.63	1,551,915.49	1,551,945.70
Over/(Under) Recovery	69,389.00	0.00	-123,318.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	409,911.65	1,423,276.14	1,423,276.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	69,389.00	0.00	-123,318.27
Total Projected Indirect 2025-2026 (Numerator)	340,522.65	1,423,276.14	1,546,594.41
Direct Costs	10,218,438.13	9,205,073.64	9,205,073.64
Rate for 2025-2026 **	3.33*	15.46*	16.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58901
Form R0418

*** Preliminary ***

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	25,137.66	138,104.90	138,104.90
2021-2022 Fixed Carry Forward	0.00	0.00	-615.23
Total Indirect Costs	25,137.66	138,104.90	138,720.13
2021-2022 Direct Costs	929,888.46	816,921.22	816,921.22
2023-2024 Rate	2.70*	16.91*	16.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,182,849.04	974,868.05	974,868.05
Indirect costs based on rate ** multiplied by actual direct costs	31,936.92	146,230.21	165,532.59
2023-2024 Actual Indirect Costs	19,450.79	227,431.78	227,431.78
2021-2022 Fixed Carry Forward	0.00	0.00	-615.23
Total Indirect Costs	19,450.79	227,431.78	228,047.01
Over/(Under) Recovery	12,486.13	0.00	-62,514.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	19,450.79	227,431.78	227,431.78
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,486.13	0.00	-62,514.42
Total Projected Indirect 2025-2026 (Numerator)	6,964.66	227,431.78	289,946.20
Direct Costs	1,182,849.04	974,868.05	974,868.05
Rate for 2025-2026 **	0.59*	23.33*	29.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 58902
Form R0418

*** Preliminary ***

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	832,716.00	2,106,541.00	2,106,541.00
2021-2022 Fixed Carry Forward	-42,432.67	0.00	0.00
Total Indirect Costs	875,148.67	2,106,541.00	2,106,541.00
2021-2022 Direct Costs	7,891,846.00	6,618,021.00	6,618,021.00
2023-2024 Rate	11.09*	31.83*	31.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,595,193.00	7,185,609.00	7,185,609.00
Indirect costs based on rate ** multiplied by actual direct costs	953,206.90	1,077,841.35	1,796,402.25
2023-2024 Actual Indirect Costs	952,308.00	2,361,892.00	2,361,892.00
2021-2022 Fixed Carry Forward	-42,432.67	0.00	0.00
Total Indirect Costs	994,740.67	2,361,892.00	2,361,892.00
Over/(Under) Recovery	-41,533.77	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	952,308.00	2,361,892.00	2,361,892.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-41,533.77	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	993,841.77	2,361,892.00	2,361,892.00
Direct Costs	8,595,193.00	7,185,609.00	7,185,609.00
Rate for 2025-2026 **	11.56*	32.87*	32.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59000
Form R0418

*** Preliminary ***

Montcalm Area ISD
621 N NEW ST
STANTON, MI 48888

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,948,061.99	3,651,393.68	3,651,393.68
2021-2022 Fixed Carry Forward	-157,654.93	0.00	-401,901.56
Total Indirect Costs	2,105,716.92	3,651,393.68	4,053,295.24
2021-2022 Direct Costs	22,890,848.65	21,187,516.96	21,187,516.96
2023-2024 Rate	9.20*	17.23*	19.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,345,848.23	25,714,706.23	25,714,706.23
Indirect costs based on rate ** multiplied by actual direct costs	2,515,818.04	3,857,205.93	4,919,223.30
2023-2024 Actual Indirect Costs	2,450,856.03	4,081,998.03	4,081,998.03
2021-2022 Fixed Carry Forward	-157,654.93	0.00	-401,901.56
Total Indirect Costs	2,608,510.96	4,081,998.03	4,483,899.59
Over/(Under) Recovery	-92,692.92	0.00	435,323.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,450,856.03	4,081,998.03	4,081,998.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-92,692.92	0.00	435,323.71
Total Projected Indirect 2025-2026 (Numerator)	2,543,548.95	4,081,998.03	3,646,674.32
Direct Costs	27,345,848.23	25,714,706.23	25,714,706.23
Rate for 2025-2026 **	9.30*	15.87*	14.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59020
Form R0418

*** Preliminary ***

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	347,649.33	1,105,658.87	1,105,658.87
2021-2022 Fixed Carry Forward	74,568.44	0.00	168,961.56
Total Indirect Costs	273,080.89	1,105,658.87	936,697.31
2021-2022 Direct Costs	8,659,080.97	7,901,071.43	7,901,071.43
2023-2024 Rate	3.15*	13.99*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,821,557.99	8,928,909.19	8,928,909.19
Indirect costs based on rate ** multiplied by actual direct costs	309,379.08	1,249,154.40	1,058,968.63
2023-2024 Actual Indirect Costs	392,262.03	1,284,910.83	1,284,910.83
2021-2022 Fixed Carry Forward	74,568.44	0.00	168,961.56
Total Indirect Costs	317,693.59	1,284,910.83	1,115,949.27
Over/(Under) Recovery	-8,314.51	-35,756.43	-56,980.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	392,262.03	1,284,910.83	1,284,910.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,314.51	-35,756.43	-56,980.64
Total Projected Indirect 2025-2026 (Numerator)	400,576.54	1,320,667.26	1,341,891.47
Direct Costs	9,821,557.99	8,928,909.19	8,928,909.19
Rate for 2025-2026 **	4.08*	14.79*	15.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59045
Form R0418

*** Preliminary ***

Montabella Community Schools
1390 E NORTH COUNTY LINE RD
BLANCHARD, MI 49310

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	248,261.62	1,285,115.88	1,285,115.88
2021-2022 Fixed Carry Forward	13,193.95	0.00	-122,499.09
Total Indirect Costs	235,067.67	1,285,115.88	1,407,614.97
2021-2022 Direct Costs	8,738,275.31	7,716,145.31	7,716,145.31
2023-2024 Rate	2.69*	16.65*	18.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,145,494.62	10,199,164.06	10,199,164.06
Indirect costs based on rate ** multiplied by actual direct costs	299,813.81	1,529,874.61	1,860,327.52
2023-2024 Actual Indirect Costs	285,762.71	1,232,093.27	1,232,093.27
2021-2022 Fixed Carry Forward	13,193.95	0.00	-122,499.09
Total Indirect Costs	272,568.76	1,232,093.27	1,354,592.36
Over/(Under) Recovery	27,245.05	0.00	505,735.16

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	285,762.71	1,232,093.27	1,232,093.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	27,245.05	0.00	505,735.16
Total Projected Indirect 2025-2026 (Numerator)	258,517.66	1,232,093.27	726,358.11
Direct Costs	11,145,494.62	10,199,164.06	10,199,164.06
Rate for 2025-2026 **	2.32*	12.08*	7.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59070
Form R0418

*** Preliminary ***

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,853,918.14	5,533,167.04	5,533,167.04
2021-2022 Fixed Carry Forward	-24,835.62	-62,176.17	-62,818.56
Total Indirect Costs	1,878,753.76	5,595,343.21	5,595,985.60
2021-2022 Direct Costs	45,280,525.67	41,448,439.77	41,448,439.77
2023-2024 Rate	4.15*	13.50*	13.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,636,805.38	45,952,662.24	45,952,662.24
Indirect costs based on rate ** multiplied by actual direct costs	2,059,927.42	6,203,609.40	6,203,609.40
2023-2024 Actual Indirect Costs	1,835,477.13	5,519,620.27	5,519,620.27
2021-2022 Fixed Carry Forward	-24,835.62	-62,176.17	-62,818.56
Total Indirect Costs	1,860,312.75	5,581,796.44	5,582,438.83
Over/(Under) Recovery	199,614.67	621,812.96	621,170.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,835,477.13	5,519,620.27	5,519,620.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	199,614.67	621,812.96	621,170.57
Total Projected Indirect 2025-2026 (Numerator)	1,635,862.46	4,897,807.31	4,898,449.70
Direct Costs	49,636,805.38	45,952,662.24	45,952,662.24
Rate for 2025-2026 **	3.30*	10.66*	10.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59080
Form R0418

*** Preliminary ***

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	681,717.85	2,320,055.75	2,320,055.75
2021-2022 Fixed Carry Forward	177,613.71	19,407.37	8,404.67
Total Indirect Costs	504,104.14	2,300,648.38	2,311,651.08
2021-2022 Direct Costs	18,762,573.58	17,777,075.36	17,777,075.36
2023-2024 Rate	2.69*	12.94*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,463,715.00	21,796,558.11	21,796,558.11
Indirect costs based on rate ** multiplied by actual direct costs	631,173.93	2,820,474.62	2,833,552.55
2023-2024 Actual Indirect Costs	715,155.28	2,382,312.17	2,382,312.17
2021-2022 Fixed Carry Forward	177,613.71	19,407.37	8,404.67
Total Indirect Costs	537,541.57	2,362,904.80	2,373,907.50
Over/(Under) Recovery	93,632.36	457,569.82	459,645.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	715,155.28	2,382,312.17	2,382,312.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	93,632.36	457,569.82	459,645.05
Total Projected Indirect 2025-2026 (Numerator)	621,522.92	1,924,742.35	1,922,667.12
Direct Costs	23,463,715.00	21,796,558.11	21,796,558.11
Rate for 2025-2026 **	2.65*	8.83*	8.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59090
Form R0418

*** Preliminary ***

Lakeview Community Schools (Montcalm)
602 WASHINGTON ST
LAKEVIEW, MI 48850

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,140.91	1,961,718.70	1,961,718.70
2021-2022 Fixed Carry Forward	67,483.23	-323,605.05	-344,439.69
Total Indirect Costs	346,657.68	2,285,323.75	2,306,158.39
2021-2022 Direct Costs	12,468,335.43	10,920,757.64	10,920,757.64
2023-2024 Rate	2.78*	20.93*	21.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,899,268.29	12,302,571.55	12,302,571.55
Indirect costs based on rate ** multiplied by actual direct costs	386,399.66	1,845,385.73	2,598,303.11
2023-2024 Actual Indirect Costs	384,793.43	1,981,490.17	1,981,490.17
2021-2022 Fixed Carry Forward	67,483.23	-323,605.05	-344,439.69
Total Indirect Costs	317,310.20	2,305,095.22	2,325,929.86
Over/(Under) Recovery	69,089.46	0.00	272,373.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	384,793.43	1,981,490.17	1,981,490.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	69,089.46	0.00	272,373.25
Total Projected Indirect 2025-2026 (Numerator)	315,703.97	1,981,490.17	1,709,116.92
Direct Costs	13,899,268.29	12,302,571.55	12,302,571.55
Rate for 2025-2026 **	2.27*	16.11*	13.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59125
Form R0418

*** Preliminary ***

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	493,504.23	2,327,185.04	2,327,185.04
2021-2022 Fixed Carry Forward	46,573.03	0.00	-68,445.91
Total Indirect Costs	446,931.20	2,327,185.04	2,395,630.95
2021-2022 Direct Costs	16,017,170.77	14,183,489.96	14,183,489.96
2023-2024 Rate	2.79*	16.41*	16.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,169,461.03	17,287,107.06	17,287,107.06
Indirect costs based on rate ** multiplied by actual direct costs	534,827.96	2,593,066.06	2,919,792.38
2023-2024 Actual Indirect Costs	523,983.61	2,406,337.58	2,406,337.58
2021-2022 Fixed Carry Forward	46,573.03	0.00	-68,445.91
Total Indirect Costs	477,410.58	2,406,337.58	2,474,783.49
Over/(Under) Recovery	57,417.38	0.00	445,008.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	523,983.61	2,406,337.58	2,406,337.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	57,417.38	0.00	445,008.89
Total Projected Indirect 2025-2026 (Numerator)	466,566.23	2,406,337.58	1,961,328.69
Direct Costs	19,169,461.03	17,287,107.06	17,287,107.06
Rate for 2025-2026 **	2.43*	13.92*	11.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59150
Form R0418

*** Preliminary ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	695,567.39	1,362,598.12	1,362,598.12
2021-2022 Fixed Carry Forward	-401,176.53	-369,382.94	-427,869.04
Total Indirect Costs	1,096,743.92	1,731,981.06	1,790,467.16
2021-2022 Direct Costs	9,387,093.79	8,720,063.06	8,720,063.06
2023-2024 Rate	11.68*	19.86*	20.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,165,047.45	10,361,168.21	10,361,168.21
Indirect costs based on rate ** multiplied by actual direct costs	1,304,077.54	1,554,175.23	2,127,147.83
2023-2024 Actual Indirect Costs	814,833.69	1,618,712.93	1,618,712.93
2021-2022 Fixed Carry Forward	-401,176.53	-369,382.94	-427,869.04
Total Indirect Costs	1,216,010.22	1,988,095.87	2,046,581.97
Over/(Under) Recovery	88,067.32	0.00	80,565.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	814,833.69	1,618,712.93	1,618,712.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	88,067.32	0.00	80,565.86
Total Projected Indirect 2025-2026 (Numerator)	726,766.37	1,618,712.93	1,538,147.07
Direct Costs	11,165,047.45	10,361,168.21	10,361,168.21
Rate for 2025-2026 **	6.51*	15.62*	14.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 59900
Form R0418

*** Preliminary ***

Success Virtual Learning Centers of Michigan
7188 Avenue B
Vestaburg, MI 48891

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	851,276.98	4,188,402.08	4,188,402.08
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	851,276.98	4,188,402.08	4,188,402.08
2021-2022 Direct Costs	15,609,480.05	12,272,354.95	12,272,354.95
2023-2024 Rate	5.45*	34.13*	34.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,882,654.44	15,545,432.91	15,545,432.91
Indirect costs based on rate ** multiplied by actual direct costs	1,029,104.67	2,331,814.94	3,886,358.23
2023-2024 Actual Indirect Costs	821,443.10	4,158,664.63	4,158,664.63
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	821,443.10	4,158,664.63	4,158,664.63
Over/(Under) Recovery	207,661.57	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	821,443.10	4,158,664.63	4,158,664.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	207,661.57	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	613,781.53	4,158,664.63	4,158,664.63
Direct Costs	18,882,654.44	15,545,432.91	15,545,432.91
Rate for 2025-2026 **	3.25*	26.75*	26.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 60010
Form R0418

*** Preliminary ***

Atlanta Community Schools
10500 COUNTY ROAD 489
ATLANTA, MI 49709

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	270,393.94	643,314.44	643,314.44
2021-2022 Fixed Carry Forward	31,781.95	0.00	0.00
Total Indirect Costs	238,611.99	643,314.44	643,314.44
2021-2022 Direct Costs	3,192,892.99	2,819,972.49	2,819,972.49
2023-2024 Rate	7.47*	22.81*	22.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,705,934.88	3,203,607.94	3,203,607.94
Indirect costs based on rate ** multiplied by actual direct costs	276,833.34	480,541.19	730,742.97
2023-2024 Actual Indirect Costs	281,958.18	784,285.12	784,285.12
2021-2022 Fixed Carry Forward	31,781.95	0.00	0.00
Total Indirect Costs	250,176.23	784,285.12	784,285.12
Over/(Under) Recovery	58,439.06	0.00	-53,542.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	281,958.18	784,285.12	784,285.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	58,439.06	0.00	-53,542.15
Total Projected Indirect 2025-2026 (Numerator)	223,519.12	784,285.12	837,827.27
Direct Costs	3,705,934.88	3,203,607.94	3,203,607.94
Rate for 2025-2026 **	6.03*	24.48*	26.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 60020
Form R0418

*** Preliminary ***

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	358,785.60	855,380.42	855,380.42
2021-2022 Fixed Carry Forward	127,999.29	0.00	0.00
Total Indirect Costs	230,786.31	855,380.42	855,380.42
2021-2022 Direct Costs	5,104,112.97	4,607,518.15	4,607,518.15
2023-2024 Rate	4.52*	18.56*	18.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,147,054.81	5,492,036.93	5,492,036.93
Indirect costs based on rate ** multiplied by actual direct costs	277,846.88	823,805.54	1,019,322.05
2023-2024 Actual Indirect Costs	414,716.02	1,069,733.90	1,069,733.90
2021-2022 Fixed Carry Forward	127,999.29	0.00	0.00
Total Indirect Costs	286,716.73	1,069,733.90	1,069,733.90
Over/(Under) Recovery	-8,869.85	0.00	-50,411.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	414,716.02	1,069,733.90	1,069,733.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,869.85	0.00	-50,411.85
Total Projected Indirect 2025-2026 (Numerator)	423,585.87	1,069,733.90	1,120,145.75
Direct Costs	6,147,054.81	5,492,036.93	5,492,036.93
Rate for 2025-2026 **	6.89*	19.48*	20.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61000
Form R0418

*** Preliminary ***

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,928,739.52	4,420,956.69	4,420,956.69
2021-2022 Fixed Carry Forward	-316,222.39	-436,794.35	-436,794.35
Total Indirect Costs	3,244,961.91	4,857,751.04	4,857,751.04
2021-2022 Direct Costs	42,305,175.78	41,268,466.50	41,268,466.50
2023-2024 Rate	7.67*	11.77*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	47,851,712.21	45,464,478.07	45,464,478.07
Indirect costs based on rate ** multiplied by actual direct costs	3,670,226.33	5,351,169.07	5,351,169.07
2023-2024 Actual Indirect Costs	5,594,723.89	7,981,958.03	7,981,958.03
2021-2022 Fixed Carry Forward	-316,222.39	-436,794.35	-436,794.35
Total Indirect Costs	5,910,946.28	8,418,752.38	8,418,752.38
Over/(Under) Recovery	-2,240,719.95	-3,067,583.31	-3,067,583.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,594,723.89	7,981,958.03	7,981,958.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,240,719.95	-3,067,583.31	-3,067,583.31
Total Projected Indirect 2025-2026 (Numerator)	7,835,443.84	11,049,541.34	11,049,541.34
Direct Costs	47,851,712.21	45,464,478.07	45,464,478.07
Rate for 2025-2026 **	16.37*	24.30*	24.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61010
Form R0418

*** Preliminary ***

Muskegon, Public Schools of the City of
1458 5TH ST
MUSKEGON, MI 49441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,713,578.39	6,331,986.55	6,331,986.55
2021-2022 Fixed Carry Forward	370,023.73	425,800.27	298,182.59
Total Indirect Costs	1,343,554.66	5,906,186.28	6,033,803.96
2021-2022 Direct Costs	55,408,721.55	50,582,236.67	50,582,236.67
2023-2024 Rate	2.42*	11.68*	11.93**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	64,723,854.03	60,011,144.59	60,011,144.59
Indirect costs based on rate ** multiplied by actual direct costs	1,566,317.27	7,009,301.69	7,159,329.55
2023-2024 Actual Indirect Costs	2,409,944.81	7,122,654.25	7,122,654.25
2021-2022 Fixed Carry Forward	370,023.73	425,800.27	298,182.59
Total Indirect Costs	2,039,921.08	6,696,853.98	6,824,471.66
Over/(Under) Recovery	-473,603.81	312,447.71	334,857.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,409,944.81	7,122,654.25	7,122,654.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-473,603.81	312,447.71	334,857.89
Total Projected Indirect 2025-2026 (Numerator)	2,883,548.62	6,810,206.54	6,787,796.36
Direct Costs	64,723,854.03	60,011,144.59	60,011,144.59
Rate for 2025-2026 **	4.46*	11.35*	11.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61060
Form R0418

*** Preliminary ***

Mona Shores Public School District
121 RANDALL RD
Norton Shores, MI 49441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	969,049.52	4,793,521.74	4,793,521.74
2021-2022 Fixed Carry Forward	402,785.15	45,539.11	46,887.45
Total Indirect Costs	566,264.37	4,747,982.63	4,746,634.29
2021-2022 Direct Costs	50,218,124.37	46,175,471.15	46,175,471.15
2023-2024 Rate	1.13*	10.28*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	56,598,619.34	52,035,832.58	52,035,832.58
Indirect costs based on rate ** multiplied by actual direct costs	639,564.40	5,349,283.59	5,349,283.59
2023-2024 Actual Indirect Costs	1,746,645.85	6,309,432.61	6,309,432.61
2021-2022 Fixed Carry Forward	402,785.15	45,539.11	46,887.45
Total Indirect Costs	1,343,860.70	6,263,893.50	6,262,545.16
Over/(Under) Recovery	-704,296.30	-914,609.91	-913,261.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,746,645.85	6,309,432.61	6,309,432.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-704,296.30	-914,609.91	-913,261.57
Total Projected Indirect 2025-2026 (Numerator)	2,450,942.15	7,224,042.52	7,222,694.18
Direct Costs	56,598,619.34	52,035,832.58	52,035,832.58
Rate for 2025-2026 **	4.33*	13.88*	13.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61065
Form R0418

*** Preliminary ***

Oakridge Public Schools
275 S WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	875,188.33	2,548,467.57	2,548,467.57
2021-2022 Fixed Carry Forward	-107,971.06	-330,413.64	-330,689.36
Total Indirect Costs	983,159.39	2,878,881.21	2,879,156.93
2021-2022 Direct Costs	23,143,808.98	21,470,529.74	21,470,529.74
2023-2024 Rate	4.25*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,633,788.59	24,234,338.24	24,234,338.24
Indirect costs based on rate ** multiplied by actual direct costs	1,089,436.02	3,249,824.76	3,249,824.76
2023-2024 Actual Indirect Costs	975,380.64	2,374,830.99	2,374,830.99
2021-2022 Fixed Carry Forward	-107,971.06	-330,413.64	-330,689.36
Total Indirect Costs	1,083,351.70	2,705,244.63	2,705,520.35
Over/(Under) Recovery	6,084.32	544,580.13	544,304.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	975,380.64	2,374,830.99	2,374,830.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,084.32	544,580.13	544,304.41
Total Projected Indirect 2025-2026 (Numerator)	969,296.32	1,830,250.86	1,830,526.58
Direct Costs	25,633,788.59	24,234,338.24	24,234,338.24
Rate for 2025-2026 **	3.78*	7.55*	7.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61080
Form R0418

*** Preliminary ***

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	902,278.89	4,044,149.70	4,044,149.70
2021-2022 Fixed Carry Forward	89,946.44	-378,961.58	-378,961.58
Total Indirect Costs	812,332.45	4,423,111.28	4,423,111.28
2021-2022 Direct Costs	34,437,357.50	31,295,486.69	31,295,486.69
2023-2024 Rate	2.36*	14.13*	14.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	40,145,918.50	37,079,436.07	37,079,436.07
Indirect costs based on rate ** multiplied by actual direct costs	947,443.68	5,239,324.32	5,239,324.32
2023-2024 Actual Indirect Costs	1,064,306.96	4,130,789.39	4,130,789.39
2021-2022 Fixed Carry Forward	89,946.44	-378,961.58	-378,961.58
Total Indirect Costs	974,360.52	4,509,750.97	4,509,750.97
Over/(Under) Recovery	-26,916.84	729,573.35	729,573.35

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,064,306.96	4,130,789.39	4,130,789.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,916.84	729,573.35	729,573.35
Total Projected Indirect 2025-2026 (Numerator)	1,091,223.80	3,401,216.04	3,401,216.04
Direct Costs	40,145,918.50	37,079,436.07	37,079,436.07
Rate for 2025-2026 **	2.72*	9.17*	9.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61120
Form R0418

*** Preliminary ***

Holton Public Schools
6500 4TH ST
HOLTON, MI 49425

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,957.44	1,315,595.83	1,315,595.83
2021-2022 Fixed Carry Forward	171,360.97	0.00	132,113.37
Total Indirect Costs	246,596.47	1,315,595.83	1,183,482.46
2021-2022 Direct Costs	10,030,670.49	9,483,847.21	9,483,847.21
2023-2024 Rate	2.46*	13.87*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,407,973.30	11,273,112.75	11,273,112.75
Indirect costs based on rate ** multiplied by actual direct costs	305,236.14	1,563,580.74	1,406,884.47
2023-2024 Actual Indirect Costs	424,262.62	1,559,123.17	1,559,123.17
2021-2022 Fixed Carry Forward	171,360.97	0.00	132,113.37
Total Indirect Costs	252,901.65	1,559,123.17	1,427,009.80
Over/(Under) Recovery	52,334.49	4,457.57	-20,125.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	424,262.62	1,559,123.17	1,559,123.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	52,334.49	4,457.57	-20,125.33
Total Projected Indirect 2025-2026 (Numerator)	371,928.13	1,554,665.60	1,579,248.50
Direct Costs	12,407,973.30	11,273,112.75	11,273,112.75
Rate for 2025-2026 **	3.00*	13.79*	14.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61180
Form R0418

*** Preliminary ***

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	479,773.74	2,004,037.69	2,004,037.69
2021-2022 Fixed Carry Forward	81,033.89	-33,473.68	-33,376.36
Total Indirect Costs	398,739.85	2,037,511.37	2,037,414.05
2021-2022 Direct Costs	17,885,283.46	16,361,019.51	16,361,019.51
2023-2024 Rate	2.23*	12.45*	12.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,805,448.89	16,935,149.12	16,935,149.12
Indirect costs based on rate ** multiplied by actual direct costs	419,361.51	2,108,426.07	2,108,426.07
2023-2024 Actual Indirect Costs	517,005.70	2,387,305.47	2,387,305.47
2021-2022 Fixed Carry Forward	81,033.89	-33,473.68	-33,376.36
Total Indirect Costs	435,971.81	2,420,779.15	2,420,681.83
Over/(Under) Recovery	-16,610.30	-312,353.08	-312,255.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	517,005.70	2,387,305.47	2,387,305.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-16,610.30	-312,353.08	-312,255.76
Total Projected Indirect 2025-2026 (Numerator)	533,616.00	2,699,658.55	2,699,561.23
Direct Costs	18,805,448.89	16,935,149.12	16,935,149.12
Rate for 2025-2026 **	2.84*	15.94*	15.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61190
Form R0418

*** Preliminary ***

Orchard View Schools
35 S SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	897,757.29	3,038,004.86	3,038,004.86
2021-2022 Fixed Carry Forward	-20,000.27	132,007.90	132,007.90
Total Indirect Costs	917,757.56	2,905,996.96	2,905,996.96
2021-2022 Direct Costs	31,185,942.94	29,045,695.37	29,045,695.37
2023-2024 Rate	2.94*	10.00*	10.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,286,638.86	35,071,647.22	35,071,647.22
Indirect costs based on rate ** multiplied by actual direct costs	1,125,627.18	3,507,164.72	3,507,164.72
2023-2024 Actual Indirect Costs	1,385,939.36	4,600,931.00	4,600,931.00
2021-2022 Fixed Carry Forward	-20,000.27	132,007.90	132,007.90
Total Indirect Costs	1,405,939.63	4,468,923.10	4,468,923.10
Over/(Under) Recovery	-280,312.45	-961,758.38	-961,758.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,385,939.36	4,600,931.00	4,600,931.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-280,312.45	-961,758.38	-961,758.38
Total Projected Indirect 2025-2026 (Numerator)	1,666,251.81	5,562,689.38	5,562,689.38
Direct Costs	38,286,638.86	35,071,647.22	35,071,647.22
Rate for 2025-2026 **	4.35*	15.86*	15.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61210
Form R0418

*** Preliminary ***

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	453,700.13	1,659,643.18	1,659,643.18
2021-2022 Fixed Carry Forward	151,899.09	0.00	116,955.16
Total Indirect Costs	301,801.04	1,659,643.18	1,542,688.02
2021-2022 Direct Costs	11,858,827.08	10,652,884.03	10,652,884.03
2023-2024 Rate	2.54*	15.58*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,914,604.15	13,401,034.01	13,401,034.01
Indirect costs based on rate ** multiplied by actual direct costs	378,830.95	2,010,155.10	1,940,469.72
2023-2024 Actual Indirect Costs	631,777.70	2,145,347.84	2,145,347.84
2021-2022 Fixed Carry Forward	151,899.09	0.00	116,955.16
Total Indirect Costs	479,878.61	2,145,347.84	2,028,392.68
Over/(Under) Recovery	-101,047.66	0.00	-87,922.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	631,777.70	2,145,347.84	2,145,347.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-101,047.66	0.00	-87,922.96
Total Projected Indirect 2025-2026 (Numerator)	732,825.36	2,145,347.84	2,233,270.80
Direct Costs	14,914,604.15	13,401,034.01	13,401,034.01
Rate for 2025-2026 **	4.91*	16.01*	16.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61220
Form R0418

*** Preliminary ***

Reeths-Puffer Schools
991 W GILES RD
MUSKEGON, MI 49445

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	868,248.03	4,221,116.35	4,221,116.35
2021-2022 Fixed Carry Forward	-1,993.11	-252,508.15	-250,111.60
Total Indirect Costs	870,241.14	4,473,624.50	4,471,227.95
2021-2022 Direct Costs	43,153,944.92	39,618,151.60	39,618,151.60
2023-2024 Rate	2.02*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	49,485,706.79	45,588,966.68	45,588,966.68
Indirect costs based on rate ** multiplied by actual direct costs	999,611.28	5,146,994.34	5,146,994.34
2023-2024 Actual Indirect Costs	1,059,116.15	4,955,856.26	4,955,856.26
2021-2022 Fixed Carry Forward	-1,993.11	-252,508.15	-250,111.60
Total Indirect Costs	1,061,109.26	5,208,364.41	5,205,967.86
Over/(Under) Recovery	-61,497.98	-61,370.07	-58,973.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,059,116.15	4,955,856.26	4,955,856.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-61,497.98	-61,370.07	-58,973.52
Total Projected Indirect 2025-2026 (Numerator)	1,120,614.13	5,017,226.33	5,014,829.78
Direct Costs	49,485,706.79	45,588,966.68	45,588,966.68
Rate for 2025-2026 **	2.26*	11.01*	11.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61230
Form R0418

*** Preliminary ***

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	356,939.54	1,121,834.11	1,121,834.11
2021-2022 Fixed Carry Forward	56,849.45	71,893.39	71,893.39
Total Indirect Costs	300,090.09	1,049,940.72	1,049,940.72
2021-2022 Direct Costs	11,609,807.97	10,844,913.40	10,844,913.40
2023-2024 Rate	2.58*	9.68*	9.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,390,653.47	12,532,274.61	12,532,274.61
Indirect costs based on rate ** multiplied by actual direct costs	345,478.86	1,213,124.18	1,213,124.18
2023-2024 Actual Indirect Costs	374,539.07	1,232,917.93	1,232,917.93
2021-2022 Fixed Carry Forward	56,849.45	71,893.39	71,893.39
Total Indirect Costs	317,689.62	1,161,024.54	1,161,024.54
Over/(Under) Recovery	27,789.24	52,099.64	52,099.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	374,539.07	1,232,917.93	1,232,917.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	27,789.24	52,099.64	52,099.64
Total Projected Indirect 2025-2026 (Numerator)	346,749.83	1,180,818.29	1,180,818.29
Direct Costs	13,390,653.47	12,532,274.61	12,532,274.61
Rate for 2025-2026 **	2.59*	9.42*	9.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61240
Form R0418

*** Preliminary ***

Whitehall District Schools
541 E SLOCUM ST
WHITEHALL, MI 49461

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	743,601.99	2,280,643.09	2,280,643.09
2021-2022 Fixed Carry Forward	86,297.82	307,634.18	307,634.18
Total Indirect Costs	657,304.17	1,973,008.91	1,973,008.91
2021-2022 Direct Costs	30,160,066.22	28,623,025.12	28,623,025.12
2023-2024 Rate	2.18*	6.89*	6.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,529,287.19	32,527,816.87	32,527,816.87
Indirect costs based on rate ** multiplied by actual direct costs	752,738.46	2,241,166.58	2,241,166.58
2023-2024 Actual Indirect Costs	797,270.41	2,798,740.73	2,798,740.73
2021-2022 Fixed Carry Forward	86,297.82	307,634.18	307,634.18
Total Indirect Costs	710,972.59	2,491,106.55	2,491,106.55
Over/(Under) Recovery	41,765.87	-249,939.97	-249,939.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	797,270.41	2,798,740.73	2,798,740.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,765.87	-249,939.97	-249,939.97
Total Projected Indirect 2025-2026 (Numerator)	755,504.54	3,048,680.70	3,048,680.70
Direct Costs	34,529,287.19	32,527,816.87	32,527,816.87
Rate for 2025-2026 **	2.19*	9.37*	9.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61900
Form R0418

*** Preliminary ***

Muskegon Montessori Academy for Environmental Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	43,453.53	210,814.36	210,814.36
2021-2022 Fixed Carry Forward	-9,342.84	-61,098.73	-61,175.68
Total Indirect Costs	52,796.37	271,913.09	271,990.04
2021-2022 Direct Costs	1,608,659.40	1,441,298.57	1,441,298.57
2023-2024 Rate	3.28*	18.87*	18.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,883,353.36	1,650,160.44	1,650,160.44
Indirect costs based on rate ** multiplied by actual direct costs	61,773.99	247,524.07	311,385.28
2023-2024 Actual Indirect Costs	26,599.43	259,792.35	259,792.35
2021-2022 Fixed Carry Forward	-9,342.84	-61,098.73	-61,175.68
Total Indirect Costs	35,942.27	320,891.08	320,968.03
Over/(Under) Recovery	25,831.72	0.00	-9,582.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	26,599.43	259,792.35	259,792.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,831.72	0.00	-9,582.75
Total Projected Indirect 2025-2026 (Numerator)	767.71	259,792.35	269,375.10
Direct Costs	1,883,353.36	1,650,160.44	1,650,160.44
Rate for 2025-2026 **	0.04*	15.74*	16.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61902
Form R0418

*** Preliminary ***

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	204,875.00	1,279,894.00	1,279,894.00
2021-2022 Fixed Carry Forward	91,159.04	0.00	206,623.05
Total Indirect Costs	113,715.96	1,279,894.00	1,073,270.95
2021-2022 Direct Costs	7,905,829.00	6,830,810.00	6,830,810.00
2023-2024 Rate	1.44*	18.74*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,197,974.00	8,033,471.00	8,033,471.00
Indirect costs based on rate ** multiplied by actual direct costs	132,450.83	1,205,020.65	1,262,058.29
2023-2024 Actual Indirect Costs	313,867.00	1,478,370.00	1,478,370.00
2021-2022 Fixed Carry Forward	91,159.04	0.00	206,623.05
Total Indirect Costs	222,707.96	1,478,370.00	1,271,746.95
Over/(Under) Recovery	-90,257.13	0.00	-9,688.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	313,867.00	1,478,370.00	1,478,370.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-90,257.13	0.00	-9,688.66
Total Projected Indirect 2025-2026 (Numerator)	404,124.13	1,478,370.00	1,488,058.66
Direct Costs	9,197,974.00	8,033,471.00	8,033,471.00
Rate for 2025-2026 **	4.39*	18.40*	18.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61904
Form R0418

*** Preliminary ***

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	65,634.86	463,894.94	463,894.94
2021-2022 Fixed Carry Forward	-59,329.88	-42,846.03	-43,382.79
Total Indirect Costs	124,964.74	506,740.97	507,277.73
2021-2022 Direct Costs	5,188,332.53	4,790,072.45	4,790,072.45
2023-2024 Rate	2.41*	10.58*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,140,168.90	4,751,273.90	4,751,273.90
Indirect costs based on rate ** multiplied by actual direct costs	123,878.07	502,684.78	503,159.91
2023-2024 Actual Indirect Costs	67,627.13	456,522.13	456,522.13
2021-2022 Fixed Carry Forward	-59,329.88	-42,846.03	-43,382.79
Total Indirect Costs	126,957.01	499,368.16	499,904.92
Over/(Under) Recovery	-3,078.94	3,316.62	3,254.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	67,627.13	456,522.13	456,522.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,078.94	3,316.62	3,254.99
Total Projected Indirect 2025-2026 (Numerator)	70,706.07	453,205.51	453,267.14
Direct Costs	5,140,168.90	4,751,273.90	4,751,273.90
Rate for 2025-2026 **	1.38*	9.54*	9.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61905
Form R0418

*** Preliminary ***

Muskegon Heights Public School Academy System
2441 SANFORD ST
Muskegon Heights, MI 49444

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	523,210.11	1,846,971.38	1,846,971.38
2021-2022 Fixed Carry Forward	-72,007.72	0.00	0.00
Total Indirect Costs	595,217.83	1,846,971.38	1,846,971.38
2021-2022 Direct Costs	9,760,257.51	8,436,496.24	8,436,496.24
2023-2024 Rate	6.10*	21.89*	21.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,434,968.85	7,984,634.25	7,984,634.25
Indirect costs based on rate ** multiplied by actual direct costs	575,533.10	1,197,695.14	1,747,836.44
2023-2024 Actual Indirect Costs	506,728.91	1,957,063.51	1,957,063.51
2021-2022 Fixed Carry Forward	-72,007.72	0.00	0.00
Total Indirect Costs	578,736.63	1,957,063.51	1,957,063.51
Over/(Under) Recovery	-3,203.53	0.00	-209,227.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	506,728.91	1,957,063.51	1,957,063.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,203.53	0.00	-209,227.07
Total Projected Indirect 2025-2026 (Numerator)	509,932.44	1,957,063.51	2,166,290.58
Direct Costs	9,434,968.85	7,984,634.25	7,984,634.25
Rate for 2025-2026 **	5.40*	24.51*	27.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61906
Form R0418

*** Preliminary ***

Muskegon Covenant Academy
125 CATHERINE AVE
MUSKEGON, MI 49442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	23,920.23	194,633.84	194,633.84
2021-2022 Fixed Carry Forward	8,077.31	-20,760.37	-14,963.76
Total Indirect Costs	15,842.92	215,394.21	209,597.60
2021-2022 Direct Costs	1,446,381.05	1,275,667.44	1,275,667.44
2023-2024 Rate	1.10*	16.88*	16.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,728,049.75	1,502,039.81	1,502,039.81
Indirect costs based on rate ** multiplied by actual direct costs	19,008.55	225,305.97	246,785.14
2023-2024 Actual Indirect Costs	18,377.59	244,387.53	244,387.53
2021-2022 Fixed Carry Forward	8,077.31	-20,760.37	-14,963.76
Total Indirect Costs	10,300.28	265,147.90	259,351.29
Over/(Under) Recovery	8,708.27	0.00	-12,566.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	18,377.59	244,387.53	244,387.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	8,708.27	0.00	-12,566.15
Total Projected Indirect 2025-2026 (Numerator)	9,669.32	244,387.53	256,953.68
Direct Costs	1,728,049.75	1,502,039.81	1,502,039.81
Rate for 2025-2026 **	0.56*	16.27*	17.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 61907
Form R0418

*** Preliminary ***

Muskegon Maritime Academy
571 E APPLE AVE
MUSKEGON, MI 49442

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,013,258.07	885,208.07	885,208.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	49,872.83	177,922.83	177,922.83
Total Indirect Costs	49,872.83	177,922.83	177,922.83
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	49,872.83	177,922.83	177,922.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	49,872.83	177,922.83	177,922.83
Direct Costs	1,013,258.07	885,208.07	885,208.07
Rate for 2025-2026 **	4.92*	20.10*	20.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 62000
Form R0418

*** Preliminary ***

Newaygo County RESA
4747 W 48TH ST
FREMONT, MI 49412

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,307,196.90	2,840,574.54	2,840,574.54
2021-2022 Fixed Carry Forward	258,910.43	0.00	466,984.30
Total Indirect Costs	1,048,286.47	2,840,574.54	2,373,590.24
2021-2022 Direct Costs	22,723,073.43	21,189,695.79	21,189,695.79
2023-2024 Rate	4.61*	13.41*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,780,720.70	26,393,740.72	26,393,740.72
Indirect costs based on rate ** multiplied by actual direct costs	1,280,691.22	3,539,400.63	2,956,098.96
2023-2024 Actual Indirect Costs	1,797,863.31	3,184,843.29	3,184,843.29
2021-2022 Fixed Carry Forward	258,910.43	0.00	466,984.30
Total Indirect Costs	1,538,952.88	3,184,843.29	2,717,858.99
Over/(Under) Recovery	-258,261.66	354,557.34	238,239.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,797,863.31	3,184,843.29	3,184,843.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-258,261.66	354,557.34	238,239.97
Total Projected Indirect 2025-2026 (Numerator)	2,056,124.97	2,830,285.95	2,946,603.32
Direct Costs	27,780,720.70	26,393,740.72	26,393,740.72
Rate for 2025-2026 **	7.40*	10.72*	11.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 62040
Form R0418

*** Preliminary ***

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	918,463.17	2,644,921.11	2,644,921.11
2021-2022 Fixed Carry Forward	-62,794.55	-79,865.30	-80,250.37
Total Indirect Costs	981,257.72	2,724,786.41	2,725,171.48
2021-2022 Direct Costs	25,488,925.68	23,762,467.74	23,762,467.74
2023-2024 Rate	3.85*	11.47*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	28,414,614.74	26,473,690.13	26,473,690.13
Indirect costs based on rate ** multiplied by actual direct costs	1,093,962.67	3,036,532.26	3,036,532.26
2023-2024 Actual Indirect Costs	963,859.14	2,904,783.75	2,904,783.75
2021-2022 Fixed Carry Forward	-62,794.55	-79,865.30	-80,250.37
Total Indirect Costs	1,026,653.69	2,984,649.05	2,985,034.12
Over/(Under) Recovery	67,308.98	51,883.21	51,498.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	963,859.14	2,904,783.75	2,904,783.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	67,308.98	51,883.21	51,498.14
Total Projected Indirect 2025-2026 (Numerator)	896,550.16	2,852,900.54	2,853,285.61
Direct Costs	28,414,614.74	26,473,690.13	26,473,690.13
Rate for 2025-2026 **	3.16*	10.78*	10.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 62050
Form R0418

*** Preliminary ***

Grant Public School District
148 S ELDER AVE
GRANT, MI 49327

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	724,465.91	2,184,647.56	2,184,647.56
2021-2022 Fixed Carry Forward	140,733.58	212,104.27	212,104.27
Total Indirect Costs	583,732.33	1,972,543.29	1,972,543.29
2021-2022 Direct Costs	19,068,496.98	17,608,315.33	17,608,315.33
2023-2024 Rate	3.06*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,683,172.80	20,075,942.00	20,075,942.00
Indirect costs based on rate ** multiplied by actual direct costs	663,505.09	2,248,505.50	2,248,505.50
2023-2024 Actual Indirect Costs	862,044.40	2,469,275.20	2,469,275.20
2021-2022 Fixed Carry Forward	140,733.58	212,104.27	212,104.27
Total Indirect Costs	721,310.82	2,257,170.93	2,257,170.93
Over/(Under) Recovery	-57,805.73	-8,665.43	-8,665.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	862,044.40	2,469,275.20	2,469,275.20
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-57,805.73	-8,665.43	-8,665.43
Total Projected Indirect 2025-2026 (Numerator)	919,850.13	2,477,940.63	2,477,940.63
Direct Costs	21,683,172.80	20,075,942.00	20,075,942.00
Rate for 2025-2026 **	4.24*	12.34*	12.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 62060
Form R0418

*** Preliminary ***

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	409,526.34	642,243.83	642,243.83
2021-2022 Fixed Carry Forward	112,819.54	168,899.37	168,711.78
Total Indirect Costs	296,706.80	473,344.46	473,532.05
2021-2022 Direct Costs	10,940,975.77	10,708,258.28	10,708,258.28
2023-2024 Rate	2.71*	4.42*	4.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,195,861.62	10,309,810.47	10,309,810.47
Indirect costs based on rate ** multiplied by actual direct costs	303,407.85	455,693.62	455,693.62
2023-2024 Actual Indirect Costs	410,975.11	1,297,026.26	1,297,026.26
2021-2022 Fixed Carry Forward	112,819.54	168,899.37	168,711.78
Total Indirect Costs	298,155.57	1,128,126.89	1,128,314.48
Over/(Under) Recovery	5,252.28	-503,533.90	-503,909.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	410,975.11	1,297,026.26	1,297,026.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	5,252.28	-503,533.90	-503,909.09
Total Projected Indirect 2025-2026 (Numerator)	405,722.83	1,800,560.16	1,800,935.35
Direct Costs	11,195,861.62	10,309,810.47	10,309,810.47
Rate for 2025-2026 **	3.62*	17.46*	17.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 62070
Form R0418

*** Preliminary ***

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	585,757.59	1,571,704.43	1,571,704.43
2021-2022 Fixed Carry Forward	-67,559.11	305,933.14	305,933.14
Total Indirect Costs	653,316.70	1,265,771.29	1,265,771.29
2021-2022 Direct Costs	17,697,981.13	16,712,034.29	16,712,034.29
2023-2024 Rate	3.69*	7.57*	7.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,923,601.36	20,361,219.50	20,361,219.50
Indirect costs based on rate ** multiplied by actual direct costs	808,980.89	1,541,344.32	1,541,344.32
2023-2024 Actual Indirect Costs	631,767.59	2,194,149.45	2,194,149.45
2021-2022 Fixed Carry Forward	-67,559.11	305,933.14	305,933.14
Total Indirect Costs	699,326.70	1,888,216.31	1,888,216.31
Over/(Under) Recovery	109,654.19	-346,871.99	-346,871.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	631,767.59	2,194,149.45	2,194,149.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	109,654.19	-346,871.99	-346,871.99
Total Projected Indirect 2025-2026 (Numerator)	522,113.40	2,541,021.44	2,541,021.44
Direct Costs	21,923,601.36	20,361,219.50	20,361,219.50
Rate for 2025-2026 **	2.38*	12.48*	12.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 62090
Form R0418

*** Preliminary ***

White Cloud Public Schools
P.O. Box 1000
White Cloud, MI 49349

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	406,909.50	1,403,264.83	1,403,264.83
2021-2022 Fixed Carry Forward	54,542.56	16,580.81	17,601.61
Total Indirect Costs	352,366.94	1,386,684.02	1,385,663.22
2021-2022 Direct Costs	10,576,960.22	9,580,604.89	9,580,604.89
2023-2024 Rate	3.33*	14.47*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,523,196.17	10,208,535.05	10,208,535.05
Indirect costs based on rate ** multiplied by actual direct costs	383,722.43	1,477,175.02	1,476,154.17
2023-2024 Actual Indirect Costs	655,691.38	1,970,352.50	1,970,352.50
2021-2022 Fixed Carry Forward	54,542.56	16,580.81	17,601.61
Total Indirect Costs	601,148.82	1,953,771.69	1,952,750.89
Over/(Under) Recovery	-217,426.39	-476,596.67	-476,596.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	655,691.38	1,970,352.50	1,970,352.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-217,426.39	-476,596.67	-476,596.72
Total Projected Indirect 2025-2026 (Numerator)	873,117.77	2,446,949.17	2,446,949.22
Direct Costs	11,523,196.17	10,208,535.05	10,208,535.05
Rate for 2025-2026 **	7.58*	23.97*	23.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 62470
Form R0418

*** Preliminary ***

Big Jackson School District
4020 E 13 MILE RD
PARIS, MI 49338

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	10,393.53	69,690.08	69,690.08
2021-2022 Fixed Carry Forward	2,907.02	0.00	-11,960.70
Total Indirect Costs	7,486.51	69,690.08	81,650.78
2021-2022 Direct Costs	300,017.20	240,720.65	240,720.65
2023-2024 Rate	2.50*	28.95*	33.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	454,166.37	351,488.74	351,488.74
Indirect costs based on rate ** multiplied by actual direct costs	11,354.16	52,723.31	87,872.19
2023-2024 Actual Indirect Costs	30,239.31	132,916.94	132,916.94
2021-2022 Fixed Carry Forward	2,907.02	0.00	-11,960.70
Total Indirect Costs	27,332.29	132,916.94	144,877.64
Over/(Under) Recovery	-15,978.13	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	30,239.31	132,916.94	132,916.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,978.13	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	46,217.44	132,916.94	132,916.94
Direct Costs	454,166.37	351,488.74	351,488.74
Rate for 2025-2026 **	10.18*	37.82*	37.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63000
Form R0418

*** Preliminary ***

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	27,839,850.46	32,917,290.25	32,917,290.25
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,839,850.46	32,917,290.25	32,917,290.25
2021-2022 Direct Costs	79,709,952.83	74,632,513.04	74,632,513.04
2023-2024 Rate	34.93*	44.11*	44.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	86,123,638.58	80,416,600.47	80,416,600.47
Indirect costs based on rate ** multiplied by actual direct costs	12,918,545.79	12,062,490.07	20,104,150.12
2023-2024 Actual Indirect Costs	30,102,377.59	35,809,415.70	35,809,415.70
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	30,102,377.59	35,809,415.70	35,809,415.70
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	30,102,377.59	35,809,415.70	35,809,415.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	30,102,377.59	35,809,415.70	35,809,415.70
Direct Costs	86,123,638.58	80,416,600.47	80,416,600.47
Rate for 2025-2026 **	34.95*	44.53*	44.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63010
Form R0418

*** Preliminary ***

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,431,584.65	17,212,552.24	17,212,552.24
2021-2022 Fixed Carry Forward	167,723.44	-2,356,176.25	-2,363,028.89
Total Indirect Costs	4,263,861.21	19,568,728.49	19,575,581.13
2021-2022 Direct Costs	133,358,343.72	122,924,453.67	122,924,453.67
2023-2024 Rate	3.20*	15.92*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	157,540,040.27	143,243,896.26	143,243,896.26
Indirect costs based on rate ** multiplied by actual direct costs	5,041,281.29	21,486,584.44	22,804,428.28
2023-2024 Actual Indirect Costs	4,358,812.55	18,654,956.56	18,654,956.56
2021-2022 Fixed Carry Forward	167,723.44	-2,356,176.25	-2,363,028.89
Total Indirect Costs	4,191,089.11	21,011,132.81	21,017,985.45
Over/(Under) Recovery	850,192.18	0.00	1,786,442.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,358,812.55	18,654,956.56	18,654,956.56
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	850,192.18	0.00	1,786,442.83
Total Projected Indirect 2025-2026 (Numerator)	3,508,620.37	18,654,956.56	16,868,513.73
Direct Costs	157,540,040.27	143,243,896.26	143,243,896.26
Rate for 2025-2026 **	2.23*	13.02*	11.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63020
Form R0418

*** Preliminary ***

Ferndale Public Schools
2610 PINECREST DR
FERNDALE, MI 48220

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,024,234.42	4,152,227.18	4,152,227.18
2021-2022 Fixed Carry Forward	-83,689.26	512,071.54	509,621.17
Total Indirect Costs	1,107,923.68	3,640,155.64	3,642,606.01
2021-2022 Direct Costs	41,636,811.48	38,362,818.72	38,362,818.72
2023-2024 Rate	2.66*	9.49*	9.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	48,779,133.98	45,251,555.06	45,251,555.06
Indirect costs based on rate ** multiplied by actual direct costs	1,297,524.96	4,294,372.58	4,298,897.73
2023-2024 Actual Indirect Costs	1,117,295.27	4,644,874.19	4,644,874.19
2021-2022 Fixed Carry Forward	-83,689.26	512,071.54	509,621.17
Total Indirect Costs	1,200,984.53	4,132,802.65	4,135,253.02
Over/(Under) Recovery	96,540.43	161,569.93	163,644.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,117,295.27	4,644,874.19	4,644,874.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	96,540.43	161,569.93	163,644.71
Total Projected Indirect 2025-2026 (Numerator)	1,020,754.84	4,483,304.26	4,481,229.48
Direct Costs	48,779,133.98	45,251,555.06	45,251,555.06
Rate for 2025-2026 **	2.09*	9.91*	9.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63030
Form R0418

*** Preliminary ***

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,326,611.28	10,092,279.03	10,092,279.03
2021-2022 Fixed Carry Forward	0.00	0.00	131,172.00
Total Indirect Costs	2,326,611.28	10,092,279.03	9,961,107.03
2021-2022 Direct Costs	51,823,840.49	47,331,520.65	47,331,520.65
2023-2024 Rate	4.49*	21.32*	21.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	85,352,507.00	76,430,230.00	76,430,230.00
Indirect costs based on rate ** multiplied by actual direct costs	3,832,327.56	11,464,534.50	16,088,563.42
2023-2024 Actual Indirect Costs	4,697,973.00	13,620,250.00	13,620,250.00
2021-2022 Fixed Carry Forward	0.00	0.00	131,172.00
Total Indirect Costs	4,697,973.00	13,620,250.00	13,489,078.00
Over/(Under) Recovery	-865,645.44	0.00	2,599,485.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,697,973.00	13,620,250.00	13,620,250.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-865,645.44	0.00	2,599,485.42
Total Projected Indirect 2025-2026 (Numerator)	5,563,618.44	13,620,250.00	11,020,764.58
Direct Costs	85,352,507.00	76,430,230.00	76,430,230.00
Rate for 2025-2026 **	6.52*	17.82*	14.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63040
Form R0418

*** Preliminary ***

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,602,438.89	8,850,303.52	8,850,303.52
2021-2022 Fixed Carry Forward	58,825.81	37,655.54	39,493.75
Total Indirect Costs	2,543,613.08	8,812,647.98	8,810,809.77
2021-2022 Direct Costs	68,317,785.87	64,805,202.93	64,805,202.93
2023-2024 Rate	3.72*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	83,521,182.75	76,241,098.42	76,241,098.42
Indirect costs based on rate ** multiplied by actual direct costs	3,106,988.00	10,368,789.39	10,368,789.39
2023-2024 Actual Indirect Costs	2,944,076.54	10,224,160.87	10,224,160.87
2021-2022 Fixed Carry Forward	58,825.81	37,655.54	39,493.75
Total Indirect Costs	2,885,250.73	10,186,505.33	10,184,667.12
Over/(Under) Recovery	221,737.27	182,284.06	184,122.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,944,076.54	10,224,160.87	10,224,160.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	221,737.27	182,284.06	184,122.27
Total Projected Indirect 2025-2026 (Numerator)	2,722,339.27	10,041,876.81	10,040,038.60
Direct Costs	83,521,182.75	76,241,098.42	76,241,098.42
Rate for 2025-2026 **	3.26*	13.17*	13.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63050
Form R0418

*** Preliminary ***

Berkley School District
14501 TALBOT ST
OAK PARK, MI 48237

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,135,845.08	5,904,776.18	5,904,776.18
2021-2022 Fixed Carry Forward	-667.91	256,525.33	257,605.98
Total Indirect Costs	2,136,512.99	5,648,250.85	5,647,170.20
2021-2022 Direct Costs	68,016,303.45	64,124,750.85	64,124,750.85
2023-2024 Rate	3.14*	8.81*	8.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	80,811,923.74	76,314,365.21	76,314,365.21
Indirect costs based on rate ** multiplied by actual direct costs	2,537,494.41	6,723,295.58	6,723,295.58
2023-2024 Actual Indirect Costs	2,824,629.93	7,322,188.46	7,322,188.46
2021-2022 Fixed Carry Forward	-667.91	256,525.33	257,605.98
Total Indirect Costs	2,825,297.84	7,065,663.13	7,064,582.48
Over/(Under) Recovery	-287,803.43	-342,367.55	-341,286.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,824,629.93	7,322,188.46	7,322,188.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-287,803.43	-342,367.55	-341,286.90
Total Projected Indirect 2025-2026 (Numerator)	3,112,433.36	7,664,556.01	7,663,475.36
Direct Costs	80,811,923.74	76,314,365.21	76,314,365.21
Rate for 2025-2026 **	3.85*	10.04*	10.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63060
Form R0418

*** Preliminary ***

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,235,975.73	11,494,403.49	11,494,403.49
2021-2022 Fixed Carry Forward	829,995.43	-530,604.95	-533,416.91
Total Indirect Costs	2,405,980.30	12,025,008.44	12,027,820.40
2021-2022 Direct Costs	94,199,193.59	85,701,615.49	85,701,615.49
2023-2024 Rate	2.55*	14.03*	14.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	105,073,652.28	94,373,654.45	94,373,654.45
Indirect costs based on rate ** multiplied by actual direct costs	2,679,378.13	13,240,623.72	13,240,623.72
2023-2024 Actual Indirect Costs	4,091,984.44	14,791,982.27	14,791,982.27
2021-2022 Fixed Carry Forward	829,995.43	-530,604.95	-533,416.91
Total Indirect Costs	3,261,989.01	15,322,587.22	15,325,399.18
Over/(Under) Recovery	-582,610.88	-2,081,963.50	-2,084,775.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,091,984.44	14,791,982.27	14,791,982.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-582,610.88	-2,081,963.50	-2,084,775.46
Total Projected Indirect 2025-2026 (Numerator)	4,674,595.32	16,873,945.77	16,876,757.73
Direct Costs	105,073,652.28	94,373,654.45	94,373,654.45
Rate for 2025-2026 **	4.45*	17.88*	17.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63070
Form R0418

*** Preliminary ***

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,599,487.39	5,974,635.07	5,974,635.07
2021-2022 Fixed Carry Forward	39,545.22	-46,406.69	-43,827.82
Total Indirect Costs	1,559,942.17	6,021,041.76	6,018,462.89
2021-2022 Direct Costs	52,207,311.22	48,825,351.01	48,825,351.01
2023-2024 Rate	2.99*	12.33*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	67,689,838.67	62,018,799.96	62,018,799.96
Indirect costs based on rate ** multiplied by actual direct costs	2,023,926.18	7,646,918.04	7,646,918.04
2023-2024 Actual Indirect Costs	2,648,985.29	8,320,024.00	8,320,024.00
2021-2022 Fixed Carry Forward	39,545.22	-46,406.69	-43,827.82
Total Indirect Costs	2,609,440.07	8,366,430.69	8,363,851.82
Over/(Under) Recovery	-585,513.89	-719,512.65	-716,933.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,648,985.29	8,320,024.00	8,320,024.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-585,513.89	-719,512.65	-716,933.78
Total Projected Indirect 2025-2026 (Numerator)	3,234,499.18	9,039,536.65	9,036,957.78
Direct Costs	67,689,838.67	62,018,799.96	62,018,799.96
Rate for 2025-2026 **	4.78*	14.58*	14.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63080
Form R0418

*** Preliminary ***

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,373,271.07	14,344,516.43	14,344,516.43
2021-2022 Fixed Carry Forward	-208,404.61	-460,902.90	-465,142.67
Total Indirect Costs	4,581,675.68	14,805,419.33	14,809,659.10
2021-2022 Direct Costs	113,333,450.20	105,713,992.65	105,713,992.65
2023-2024 Rate	4.04*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	127,181,874.12	116,290,280.23	116,290,280.23
Indirect costs based on rate ** multiplied by actual direct costs	5,138,147.71	16,292,268.26	16,292,268.26
2023-2024 Actual Indirect Costs	5,018,854.80	15,910,448.69	15,910,448.69
2021-2022 Fixed Carry Forward	-208,404.61	-460,902.90	-465,142.67
Total Indirect Costs	5,227,259.41	16,371,351.59	16,375,591.36
Over/(Under) Recovery	-89,111.70	-79,083.33	-83,323.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,018,854.80	15,910,448.69	15,910,448.69
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-89,111.70	-79,083.33	-83,323.10
Total Projected Indirect 2025-2026 (Numerator)	5,107,966.50	15,989,532.02	15,993,771.79
Direct Costs	127,181,874.12	116,290,280.23	116,290,280.23
Rate for 2025-2026 **	4.02*	13.75*	13.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63090
Form R0418

*** Preliminary ***

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	807,650.66	2,333,547.37	2,333,547.37
2021-2022 Fixed Carry Forward	211,472.58	371,101.50	372,229.63
Total Indirect Costs	596,178.08	1,962,445.87	1,961,317.74
2021-2022 Direct Costs	23,686,438.93	22,160,542.22	22,160,542.22
2023-2024 Rate	2.52*	8.86*	8.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,965,182.65	22,046,103.51	22,046,103.51
Indirect costs based on rate ** multiplied by actual direct costs	603,922.60	1,953,284.77	1,951,080.16
2023-2024 Actual Indirect Costs	935,542.14	2,854,621.28	2,854,621.28
2021-2022 Fixed Carry Forward	211,472.58	371,101.50	372,229.63
Total Indirect Costs	724,069.56	2,483,519.78	2,482,391.65
Over/(Under) Recovery	-120,146.96	-530,235.01	-531,311.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	935,542.14	2,854,621.28	2,854,621.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-120,146.96	-530,235.01	-531,311.49
Total Projected Indirect 2025-2026 (Numerator)	1,055,689.10	3,384,856.29	3,385,932.77
Direct Costs	23,965,182.65	22,046,103.51	22,046,103.51
Rate for 2025-2026 **	4.41*	15.35*	15.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63100
Form R0418

*** Preliminary ***

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,455,044.07	9,862,765.22	9,862,765.22
2021-2022 Fixed Carry Forward	-170,154.51	-1,136,499.72	-1,138,763.82
Total Indirect Costs	2,625,198.58	10,999,264.94	11,001,529.04
2021-2022 Direct Costs	85,715,975.39	80,427,199.42	80,427,199.42
2023-2024 Rate	3.06*	13.68*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	107,751,365.38	99,357,070.79	99,357,070.79
Indirect costs based on rate ** multiplied by actual direct costs	3,297,191.78	13,592,047.28	13,592,047.28
2023-2024 Actual Indirect Costs	3,100,853.77	11,495,148.36	11,495,148.36
2021-2022 Fixed Carry Forward	-170,154.51	-1,136,499.72	-1,138,763.82
Total Indirect Costs	3,271,008.28	12,631,648.08	12,633,912.18
Over/(Under) Recovery	26,183.50	960,399.20	958,135.10

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,100,853.77	11,495,148.36	11,495,148.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	26,183.50	960,399.20	958,135.10
Total Projected Indirect 2025-2026 (Numerator)	3,074,670.27	10,534,749.16	10,537,013.26
Direct Costs	107,751,365.38	99,357,070.79	99,357,070.79
Rate for 2025-2026 **	2.85*	10.60*	10.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63110
Form R0418

*** Preliminary ***

Oxford Community Schools
10 N WASHINGTON ST
OXFORD, MI 48371

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,338,524.92	9,181,641.17	9,181,641.17
2021-2022 Fixed Carry Forward	-258,507.86	146,062.39	147,173.48
Total Indirect Costs	3,597,032.78	9,035,578.78	9,034,467.69
2021-2022 Direct Costs	80,202,445.68	76,989,395.43	76,989,395.43
2023-2024 Rate	4.48*	11.74*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	102,423,488.38	95,296,603.55	95,296,603.55
Indirect costs based on rate ** multiplied by actual direct costs	4,588,572.28	11,187,821.26	11,178,291.60
2023-2024 Actual Indirect Costs	4,206,995.75	11,333,880.58	11,333,880.58
2021-2022 Fixed Carry Forward	-258,507.86	146,062.39	147,173.48
Total Indirect Costs	4,465,503.61	11,187,818.19	11,186,707.10
Over/(Under) Recovery	123,068.67	3.07	-8,415.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,206,995.75	11,333,880.58	11,333,880.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	123,068.67	3.07	-8,415.50
Total Projected Indirect 2025-2026 (Numerator)	4,083,927.08	11,333,877.51	11,342,296.08
Direct Costs	102,423,488.38	95,296,603.55	95,296,603.55
Rate for 2025-2026 **	3.99*	11.89*	11.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63130
Form R0418

*** Preliminary ***

Hazel Park, School District of the City of
1620 E ELZA AVE
HAZEL PARK, MI 48030

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,559,318.98	4,815,799.78	4,815,799.78
2021-2022 Fixed Carry Forward	44,487.79	0.00	1,618,846.17
Total Indirect Costs	1,514,831.19	4,815,799.78	3,196,953.61
2021-2022 Direct Costs	44,186,126.05	40,929,645.25	40,929,645.25
2023-2024 Rate	3.43*	11.77*	7.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	63,643,272.50	58,019,240.15	58,019,240.15
Indirect costs based on rate ** multiplied by actual direct costs	2,182,964.25	6,828,864.57	4,531,302.66
2023-2024 Actual Indirect Costs	2,300,463.06	7,924,495.41	7,924,495.41
2021-2022 Fixed Carry Forward	44,487.79	0.00	1,618,846.17
Total Indirect Costs	2,255,975.27	7,924,495.41	6,305,649.24
Over/(Under) Recovery	-73,011.02	-1,095,630.84	-1,774,346.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,300,463.06	7,924,495.41	7,924,495.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-73,011.02	-1,095,630.84	-1,774,346.58
Total Projected Indirect 2025-2026 (Numerator)	2,373,474.08	9,020,126.25	9,698,841.99
Direct Costs	63,643,272.50	58,019,240.15	58,019,240.15
Rate for 2025-2026 **	3.73*	15.55*	16.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63140
Form R0418

*** Preliminary ***

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	582,296.71	2,300,556.56	2,300,556.56
2021-2022 Fixed Carry Forward	292,902.80	0.00	0.00
Total Indirect Costs	289,393.91	2,300,556.56	2,300,556.56
2021-2022 Direct Costs	15,607,899.08	13,889,639.23	13,889,639.23
2023-2024 Rate	1.85*	16.56*	16.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,316,335.89	15,237,403.13	15,237,403.13
Indirect costs based on rate ** multiplied by actual direct costs	320,352.21	2,285,610.47	2,523,313.96
2023-2024 Actual Indirect Costs	901,161.83	2,980,094.59	2,980,094.59
2021-2022 Fixed Carry Forward	292,902.80	0.00	0.00
Total Indirect Costs	608,259.03	2,980,094.59	2,980,094.59
Over/(Under) Recovery	-287,906.82	0.00	-456,780.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	901,161.83	2,980,094.59	2,980,094.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-287,906.82	0.00	-456,780.63
Total Projected Indirect 2025-2026 (Numerator)	1,189,068.65	2,980,094.59	3,436,875.22
Direct Costs	17,316,335.89	15,237,403.13	15,237,403.13
Rate for 2025-2026 **	6.87*	19.56*	22.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63150
Form R0418

*** Preliminary ***

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,491,794.00	14,979,773.00	14,979,773.00
2021-2022 Fixed Carry Forward	514,625.99	1,532,552.58	1,532,552.58
Total Indirect Costs	2,977,168.01	13,447,220.42	13,447,220.42
2021-2022 Direct Costs	180,150,661.00	168,421,197.00	168,421,197.00
2023-2024 Rate	1.65*	7.98*	7.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	200,063,443.11	185,647,496.88	185,647,496.88
Indirect costs based on rate ** multiplied by actual direct costs	3,301,046.81	14,814,670.25	14,814,670.25
2023-2024 Actual Indirect Costs	4,144,283.03	18,560,229.26	18,560,229.26
2021-2022 Fixed Carry Forward	514,625.99	1,532,552.58	1,532,552.58
Total Indirect Costs	3,629,657.04	17,027,676.68	17,027,676.68
Over/(Under) Recovery	-328,610.23	-2,213,006.43	-2,213,006.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,144,283.03	18,560,229.26	18,560,229.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-328,610.23	-2,213,006.43	-2,213,006.43
Total Projected Indirect 2025-2026 (Numerator)	4,472,893.26	20,773,235.69	20,773,235.69
Direct Costs	200,063,443.11	185,647,496.88	185,647,496.88
Rate for 2025-2026 **	2.24*	11.19*	11.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63160
Form R0418

*** Preliminary ***

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,565,342.02	7,619,630.77	7,619,630.77
2021-2022 Fixed Carry Forward	267,976.79	104,639.14	104,639.14
Total Indirect Costs	2,297,365.23	7,514,991.63	7,514,991.63
2021-2022 Direct Costs	74,561,551.39	69,252,137.14	69,252,137.14
2023-2024 Rate	3.08*	10.85*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	82,519,482.22	76,435,403.12	76,435,403.12
Indirect costs based on rate ** multiplied by actual direct costs	2,541,600.05	8,293,241.24	8,293,241.24
2023-2024 Actual Indirect Costs	2,855,707.34	8,939,786.44	8,939,786.44
2021-2022 Fixed Carry Forward	267,976.79	104,639.14	104,639.14
Total Indirect Costs	2,587,730.55	8,835,147.30	8,835,147.30
Over/(Under) Recovery	-46,130.50	-541,906.06	-541,906.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,855,707.34	8,939,786.44	8,939,786.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,130.50	-541,906.06	-541,906.06
Total Projected Indirect 2025-2026 (Numerator)	2,901,837.84	9,481,692.50	9,481,692.50
Direct Costs	82,519,482.22	76,435,403.12	76,435,403.12
Rate for 2025-2026 **	3.52*	12.40*	12.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63180
Form R0418

*** Preliminary ***

Brandon School District in the Counties of Oakland
and Lapeer
1025 S ORTONVILLE RD
ORTONVILLE, MI 48462

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,164,272.12	3,838,845.62	3,838,845.62
2021-2022 Fixed Carry Forward	-58,124.01	0.00	28,087.25
Total Indirect Costs	1,222,396.13	3,838,845.62	3,810,758.37
2021-2022 Direct Costs	26,564,727.31	23,890,153.81	23,890,153.81
2023-2024 Rate	4.60*	16.07*	15.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,275,130.16	27,482,074.58	27,482,074.58
Indirect costs based on rate ** multiplied by actual direct costs	1,438,655.99	4,122,311.19	4,383,390.90
2023-2024 Actual Indirect Costs	1,183,148.38	4,976,203.96	4,976,203.96
2021-2022 Fixed Carry Forward	-58,124.01	0.00	28,087.25
Total Indirect Costs	1,241,272.39	4,976,203.96	4,948,116.71
Over/(Under) Recovery	197,383.60	0.00	-564,725.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,183,148.38	4,976,203.96	4,976,203.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	197,383.60	0.00	-564,725.81
Total Projected Indirect 2025-2026 (Numerator)	985,764.78	4,976,203.96	5,540,929.77
Direct Costs	31,275,130.16	27,482,074.58	27,482,074.58
Rate for 2025-2026 **	3.15*	18.11*	20.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63190
Form R0418

*** Preliminary ***

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,997,389.06	11,258,777.76	11,258,777.76
2021-2022 Fixed Carry Forward	276,812.50	418,255.47	413,311.43
Total Indirect Costs	2,720,576.56	10,840,522.29	10,845,466.33
2021-2022 Direct Costs	100,679,388.34	92,265,329.68	92,265,329.68
2023-2024 Rate	2.70*	11.75*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	124,165,554.05	116,061,430.29	116,061,430.29
Indirect costs based on rate ** multiplied by actual direct costs	3,352,469.96	13,637,218.06	13,637,218.06
2023-2024 Actual Indirect Costs	4,110,184.81	12,214,308.57	12,214,308.57
2021-2022 Fixed Carry Forward	276,812.50	418,255.47	413,311.43
Total Indirect Costs	3,833,372.31	11,796,053.10	11,800,997.14
Over/(Under) Recovery	-480,902.35	1,841,164.96	1,836,220.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,110,184.81	12,214,308.57	12,214,308.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-480,902.35	1,841,164.96	1,836,220.92
Total Projected Indirect 2025-2026 (Numerator)	4,591,087.16	10,373,143.61	10,378,087.65
Direct Costs	124,165,554.05	116,061,430.29	116,061,430.29
Rate for 2025-2026 **	3.70*	8.94*	8.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63200
Form R0418

*** Preliminary ***

Farmington Public School District
33000 FREEDOM RD
FARMINGTON, MI 48336

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,954,821.06	13,135,024.30	13,135,024.30
2021-2022 Fixed Carry Forward	-65,051.38	-374,911.55	-381,556.00
Total Indirect Costs	4,019,872.44	13,509,935.85	13,516,580.30
2021-2022 Direct Costs	133,252,037.21	125,845,867.14	125,845,867.14
2023-2024 Rate	3.02*	10.74*	10.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	169,298,340.12	156,962,697.16	156,962,697.16
Indirect costs based on rate ** multiplied by actual direct costs	5,112,809.87	16,857,793.67	16,857,793.67
2023-2024 Actual Indirect Costs	4,773,105.31	17,108,748.27	17,108,748.27
2021-2022 Fixed Carry Forward	-65,051.38	-374,911.55	-381,556.00
Total Indirect Costs	4,838,156.69	17,483,659.82	17,490,304.27
Over/(Under) Recovery	274,653.18	-625,866.15	-632,510.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,773,105.31	17,108,748.27	17,108,748.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	274,653.18	-625,866.15	-632,510.60
Total Projected Indirect 2025-2026 (Numerator)	4,498,452.13	17,734,614.42	17,741,258.87
Direct Costs	169,298,340.12	156,962,697.16	156,962,697.16
Rate for 2025-2026 **	2.66*	11.30*	11.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63210
Form R0418

*** Preliminary ***

Holly Area School District
6161 E HOLLY RD
HOLLY, MI 48442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,537,761.61	5,335,237.13	5,335,237.13
2021-2022 Fixed Carry Forward	-281,141.57	-602,134.72	-601,592.69
Total Indirect Costs	1,818,903.18	5,937,371.85	5,936,829.82
2021-2022 Direct Costs	41,001,385.58	37,057,721.06	37,057,721.06
2023-2024 Rate	4.44*	16.02*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	47,965,942.09	43,443,428.64	43,443,428.64
Indirect costs based on rate ** multiplied by actual direct costs	2,129,687.83	6,516,514.30	6,959,637.27
2023-2024 Actual Indirect Costs	1,808,511.01	6,331,024.46	6,331,024.46
2021-2022 Fixed Carry Forward	-281,141.57	-602,134.72	-601,592.69
Total Indirect Costs	2,089,652.58	6,933,159.18	6,932,617.15
Over/(Under) Recovery	40,035.25	0.00	27,020.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,808,511.01	6,331,024.46	6,331,024.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,035.25	0.00	27,020.12
Total Projected Indirect 2025-2026 (Numerator)	1,768,475.76	6,331,024.46	6,304,004.34
Direct Costs	47,965,942.09	43,443,428.64	43,443,428.64
Rate for 2025-2026 **	3.69*	14.57*	14.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63220
Form R0418

*** Preliminary ***

Huron Valley Schools
2390 S MILFORD RD
HIGHLAND, MI 48357

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,171,707.79	14,666,198.80	14,666,198.80
2021-2022 Fixed Carry Forward	-341,558.18	0.00	-744,918.68
Total Indirect Costs	4,513,265.97	14,666,198.80	15,411,117.48
2021-2022 Direct Costs	107,610,330.97	97,311,288.71	97,311,288.71
2023-2024 Rate	4.19*	15.07*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	123,146,207.33	112,480,039.65	112,480,039.65
Indirect costs based on rate ** multiplied by actual direct costs	5,159,826.09	16,872,005.95	17,816,838.28
2023-2024 Actual Indirect Costs	4,274,517.64	14,940,685.32	14,940,685.32
2021-2022 Fixed Carry Forward	-341,558.18	0.00	-744,918.68
Total Indirect Costs	4,616,075.82	14,940,685.32	15,685,604.00
Over/(Under) Recovery	543,750.27	0.00	2,131,234.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,274,517.64	14,940,685.32	14,940,685.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	543,750.27	0.00	2,131,234.28
Total Projected Indirect 2025-2026 (Numerator)	3,730,767.37	14,940,685.32	12,809,451.04
Direct Costs	123,146,207.33	112,480,039.65	112,480,039.65
Rate for 2025-2026 **	3.03*	13.28*	11.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63230
Form R0418

*** Preliminary ***

Lake Orion Community Schools
315 N LAPEER ST
LAKE ORION, MI 48362

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,296,058.19	9,551,984.23	9,551,984.23
2021-2022 Fixed Carry Forward	-383,280.61	-793,844.67	-792,634.95
Total Indirect Costs	3,679,338.80	10,345,828.90	10,344,619.18
2021-2022 Direct Costs	97,019,602.82	90,473,436.21	90,473,436.21
2023-2024 Rate	3.79*	11.44*	11.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	109,924,163.16	103,048,902.45	103,048,902.45
Indirect costs based on rate ** multiplied by actual direct costs	4,166,125.78	11,788,794.44	11,778,489.55
2023-2024 Actual Indirect Costs	5,031,598.15	11,906,858.86	11,906,858.86
2021-2022 Fixed Carry Forward	-383,280.61	-793,844.67	-792,634.95
Total Indirect Costs	5,414,878.76	12,700,703.53	12,699,493.81
Over/(Under) Recovery	-1,248,752.98	-911,909.09	-921,004.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,031,598.15	11,906,858.86	11,906,858.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,248,752.98	-911,909.09	-921,004.26
Total Projected Indirect 2025-2026 (Numerator)	6,280,351.13	12,818,767.95	12,827,863.12
Direct Costs	109,924,163.16	103,048,902.45	103,048,902.45
Rate for 2025-2026 **	5.71*	12.44*	12.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63240
Form R0418

*** Preliminary ***

South Lyon Community Schools
345 S WARREN ST
SOUTH LYON, MI 48178

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,381,367.93	9,381,122.57	9,381,122.57
2021-2022 Fixed Carry Forward	129,133.86	315,651.11	314,264.35
Total Indirect Costs	1,252,234.07	9,065,471.46	9,066,858.22
2021-2022 Direct Costs	100,423,621.64	92,194,574.11	92,194,574.11
2023-2024 Rate	1.25*	9.83*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	117,146,855.31	107,240,265.33	107,240,265.33
Indirect costs based on rate ** multiplied by actual direct costs	1,464,335.69	10,541,718.08	10,541,718.08
2023-2024 Actual Indirect Costs	3,210,864.52	13,117,454.50	13,117,454.50
2021-2022 Fixed Carry Forward	129,133.86	315,651.11	314,264.35
Total Indirect Costs	3,081,730.66	12,801,803.39	12,803,190.15
Over/(Under) Recovery	-1,617,394.97	-2,260,085.31	-2,261,472.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,210,864.52	13,117,454.50	13,117,454.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,617,394.97	-2,260,085.31	-2,261,472.07
Total Projected Indirect 2025-2026 (Numerator)	4,828,259.49	15,377,539.81	15,378,926.57
Direct Costs	117,146,855.31	107,240,265.33	107,240,265.33
Rate for 2025-2026 **	4.12*	14.34*	14.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63250
Form R0418

*** Preliminary ***

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,102,074.37	8,110,346.24	8,110,346.24
2021-2022 Fixed Carry Forward	-421,292.96	0.00	-1,500,453.13
Total Indirect Costs	2,523,367.33	8,110,346.24	9,610,799.37
2021-2022 Direct Costs	55,962,003.61	49,833,731.74	49,833,731.74
2023-2024 Rate	4.51*	16.27*	19.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,040,910.95	52,583,096.23	52,583,096.23
Indirect costs based on rate ** multiplied by actual direct costs	2,617,645.08	7,887,464.43	10,143,279.26
2023-2024 Actual Indirect Costs	2,363,942.38	7,821,757.10	7,821,757.10
2021-2022 Fixed Carry Forward	-421,292.96	0.00	-1,500,453.13
Total Indirect Costs	2,785,235.34	7,821,757.10	9,322,210.23
Over/(Under) Recovery	-167,590.26	0.00	821,069.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,363,942.38	7,821,757.10	7,821,757.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-167,590.26	0.00	821,069.03
Total Projected Indirect 2025-2026 (Numerator)	2,531,532.64	7,821,757.10	7,000,688.07
Direct Costs	58,040,910.95	52,583,096.23	52,583,096.23
Rate for 2025-2026 **	4.36*	14.88*	13.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63260
Form R0418

*** Preliminary ***

Rochester Community School District
52585 DEQUINDRE RD
ROCHESTER HLS, MI 48307

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,436,436.54	23,132,148.41	23,132,148.41
2021-2022 Fixed Carry Forward	-114,268.18	24,244.99	-436,441.13
Total Indirect Costs	7,550,704.72	23,107,903.42	23,568,589.54
2021-2022 Direct Costs	193,094,694.37	177,172,099.50	177,172,099.50
2023-2024 Rate	3.91*	13.04*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	222,377,040.20	204,473,781.26	204,473,781.26
Indirect costs based on rate ** multiplied by actual direct costs	8,694,942.27	26,663,381.08	27,195,012.91
2023-2024 Actual Indirect Costs	8,543,124.18	26,446,383.12	26,446,383.12
2021-2022 Fixed Carry Forward	-114,268.18	24,244.99	-436,441.13
Total Indirect Costs	8,657,392.36	26,422,138.13	26,882,824.25
Over/(Under) Recovery	37,549.91	241,242.95	312,188.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,543,124.18	26,446,383.12	26,446,383.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	37,549.91	241,242.95	312,188.66
Total Projected Indirect 2025-2026 (Numerator)	8,505,574.27	26,205,140.17	26,134,194.46
Direct Costs	222,377,040.20	204,473,781.26	204,473,781.26
Rate for 2025-2026 **	3.82*	12.82*	12.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63270
Form R0418

*** Preliminary ***

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	957,052.80	2,667,038.72	2,667,038.72
2021-2022 Fixed Carry Forward	11,014.50	0.00	206,837.18
Total Indirect Costs	946,038.30	2,667,038.72	2,460,201.54
2021-2022 Direct Costs	20,395,905.99	18,685,920.07	18,685,920.07
2023-2024 Rate	4.64*	14.27*	13.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,927,720.23	20,146,869.87	20,146,869.87
Indirect costs based on rate ** multiplied by actual direct costs	1,017,446.22	2,874,958.33	2,653,342.76
2023-2024 Actual Indirect Costs	851,111.57	2,631,961.93	2,631,961.93
2021-2022 Fixed Carry Forward	11,014.50	0.00	206,837.18
Total Indirect Costs	840,097.07	2,631,961.93	2,425,124.75
Over/(Under) Recovery	177,349.15	242,996.40	228,218.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	851,111.57	2,631,961.93	2,631,961.93
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	177,349.15	242,996.40	228,218.01
Total Projected Indirect 2025-2026 (Numerator)	673,762.42	2,388,965.53	2,403,743.92
Direct Costs	21,927,720.23	20,146,869.87	20,146,869.87
Rate for 2025-2026 **	3.07*	11.86*	11.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63280
Form R0418

*** Preliminary ***

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,005,294.35	4,575,179.14	4,575,179.14
2021-2022 Fixed Carry Forward	-12,022.25	-116,437.75	-115,795.48
Total Indirect Costs	1,017,316.60	4,691,616.89	4,690,974.62
2021-2022 Direct Costs	37,992,456.42	34,422,571.63	34,422,571.63
2023-2024 Rate	2.68*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,900,338.63	41,632,348.57	41,632,348.57
Indirect costs based on rate ** multiplied by actual direct costs	1,230,129.08	5,674,489.11	5,674,489.11
2023-2024 Actual Indirect Costs	1,337,127.48	5,605,117.54	5,605,117.54
2021-2022 Fixed Carry Forward	-12,022.25	-116,437.75	-115,795.48
Total Indirect Costs	1,349,149.73	5,721,555.29	5,720,913.02
Over/(Under) Recovery	-119,020.65	-47,066.18	-46,423.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,337,127.48	5,605,117.54	5,605,117.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-119,020.65	-47,066.18	-46,423.91
Total Projected Indirect 2025-2026 (Numerator)	1,456,148.13	5,652,183.72	5,651,541.45
Direct Costs	45,900,338.63	41,632,348.57	41,632,348.57
Rate for 2025-2026 **	3.17*	13.58*	13.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63290
Form R0418

*** Preliminary ***

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	5,378,598.22	17,401,612.91	17,401,612.91
2021-2022 Fixed Carry Forward	63,269.46	-747,651.66	-754,771.99
Total Indirect Costs	5,315,328.76	18,149,264.57	18,156,384.90
2021-2022 Direct Costs	153,257,906.93	144,904,924.15	144,904,924.15
2023-2024 Rate	3.47*	12.52*	12.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	184,367,657.12	170,845,007.56	170,845,007.56
Indirect costs based on rate ** multiplied by actual direct costs	6,397,557.70	21,389,794.95	21,406,879.45
2023-2024 Actual Indirect Costs	5,628,325.50	19,150,975.06	19,150,975.06
2021-2022 Fixed Carry Forward	63,269.46	-747,651.66	-754,771.99
Total Indirect Costs	5,565,056.04	19,898,626.72	19,905,747.05
Over/(Under) Recovery	832,501.66	1,491,168.23	1,501,132.40

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,628,325.50	19,150,975.06	19,150,975.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	832,501.66	1,491,168.23	1,501,132.40
Total Projected Indirect 2025-2026 (Numerator)	4,795,823.84	17,659,806.83	17,649,842.66
Direct Costs	184,367,657.12	170,845,007.56	170,845,007.56
Rate for 2025-2026 **	2.60*	10.34*	10.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63300
Form R0418

*** Preliminary ***

Waterford School District
501 North Cass
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,864,320.72	13,669,531.31	13,669,531.31
2021-2022 Fixed Carry Forward	353,097.88	-638,607.79	-640,460.19
Total Indirect Costs	3,511,222.84	14,308,139.10	14,309,991.50
2021-2022 Direct Costs	110,817,170.37	100,827,048.78	100,827,048.78
2023-2024 Rate	3.17*	14.19*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	131,881,211.32	120,108,203.99	120,108,203.99
Indirect costs based on rate ** multiplied by actual direct costs	4,180,634.40	17,043,354.15	17,043,354.15
2023-2024 Actual Indirect Costs	3,758,162.22	15,531,169.55	15,531,169.55
2021-2022 Fixed Carry Forward	353,097.88	-638,607.79	-640,460.19
Total Indirect Costs	3,405,064.34	16,169,777.34	16,171,629.74
Over/(Under) Recovery	775,570.06	873,576.81	871,724.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,758,162.22	15,531,169.55	15,531,169.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	775,570.06	873,576.81	871,724.41
Total Projected Indirect 2025-2026 (Numerator)	2,982,592.16	14,657,592.74	14,659,445.14
Direct Costs	131,881,211.32	120,108,203.99	120,108,203.99
Rate for 2025-2026 **	2.26*	12.20*	12.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63901
Form R0418

*** Preliminary ***

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	329,329.00	660,584.00	660,584.00
2021-2022 Fixed Carry Forward	-37,729.41	0.00	91,986.87
Total Indirect Costs	367,058.41	660,584.00	568,597.13
2021-2022 Direct Costs	3,675,265.00	3,344,010.00	3,344,010.00
2023-2024 Rate	9.99*	19.75*	17.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,887,894.00	4,430,114.00	4,430,114.00
Indirect costs based on rate ** multiplied by actual direct costs	488,300.61	664,517.10	753,119.38
2023-2024 Actual Indirect Costs	365,765.00	823,545.00	823,545.00
2021-2022 Fixed Carry Forward	-37,729.41	0.00	91,986.87
Total Indirect Costs	403,494.41	823,545.00	731,558.13
Over/(Under) Recovery	84,806.20	0.00	21,561.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	365,765.00	823,545.00	823,545.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	84,806.20	0.00	21,561.25
Total Projected Indirect 2025-2026 (Numerator)	280,958.80	823,545.00	801,983.75
Direct Costs	4,887,894.00	4,430,114.00	4,430,114.00
Rate for 2025-2026 **	5.75*	18.59*	18.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63906
Form R0418

*** Preliminary ***

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	664,413.59	1,161,547.41	1,161,547.41
2021-2022 Fixed Carry Forward	-299,794.72	0.00	0.00
Total Indirect Costs	964,208.31	1,161,547.41	1,161,547.41
2021-2022 Direct Costs	5,345,114.72	4,847,980.90	4,847,980.90
2023-2024 Rate	18.04*	23.96*	23.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,587,823.68	5,376,698.92	5,376,698.92
Indirect costs based on rate ** multiplied by actual direct costs	838,173.55	806,504.84	1,288,257.06
2023-2024 Actual Indirect Costs	361,575.00	572,699.76	572,699.76
2021-2022 Fixed Carry Forward	-299,794.72	0.00	0.00
Total Indirect Costs	661,369.72	572,699.76	572,699.76
Over/(Under) Recovery	0.00	0.00	715,557.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	361,575.00	572,699.76	572,699.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	715,557.30
Total Projected Indirect 2025-2026 (Numerator)	361,575.00	572,699.76	-142,857.54
Direct Costs	5,587,823.68	5,376,698.92	5,376,698.92
Rate for 2025-2026 **	6.47*	10.65*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63907
Form R0418

*** Preliminary ***

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	64,910.78	397,442.92	397,442.92
2021-2022 Fixed Carry Forward	-35,098.51	0.00	22,972.85
Total Indirect Costs	100,009.29	397,442.92	374,470.07
2021-2022 Direct Costs	2,433,560.49	2,101,028.35	2,101,028.35
2023-2024 Rate	4.11*	18.92*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,562,362.00	2,118,990.00	2,118,990.00
Indirect costs based on rate ** multiplied by actual direct costs	105,313.08	317,848.50	377,604.02
2023-2024 Actual Indirect Costs	75,963.00	519,335.00	519,335.00
2021-2022 Fixed Carry Forward	-35,098.51	0.00	22,972.85
Total Indirect Costs	111,061.51	519,335.00	496,362.15
Over/(Under) Recovery	-5,748.43	0.00	-118,758.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	75,963.00	519,335.00	519,335.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,748.43	0.00	-118,758.13
Total Projected Indirect 2025-2026 (Numerator)	81,711.43	519,335.00	638,093.13
Direct Costs	2,562,362.00	2,118,990.00	2,118,990.00
Rate for 2025-2026 **	3.19*	24.51*	30.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63909
Form R0418

*** Preliminary ***

Oakside Prep Academy
355 SUMMIT DR
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	346,827.00	1,744,619.00	1,744,619.00
2021-2022 Fixed Carry Forward	274,637.92	0.00	0.00
Total Indirect Costs	72,189.08	1,744,619.00	1,744,619.00
2021-2022 Direct Costs	10,898,808.00	9,501,016.00	9,501,016.00
2023-2024 Rate	0.66*	18.36*	18.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,534,460.00	12,855,077.00	12,855,077.00
Indirect costs based on rate ** multiplied by actual direct costs	102,527.44	1,928,261.55	2,360,192.14
2023-2024 Actual Indirect Costs	1,176,481.00	3,855,864.00	3,855,864.00
2021-2022 Fixed Carry Forward	274,637.92	0.00	0.00
Total Indirect Costs	901,843.08	3,855,864.00	3,855,864.00
Over/(Under) Recovery	-799,315.64	0.00	-1,495,671.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,176,481.00	3,855,864.00	3,855,864.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-799,315.64	0.00	-1,495,671.86
Total Projected Indirect 2025-2026 (Numerator)	1,975,796.64	3,855,864.00	5,351,535.86
Direct Costs	15,534,460.00	12,855,077.00	12,855,077.00
Rate for 2025-2026 **	12.72*	29.99*	41.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63910
Form R0418

*** Preliminary ***

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	460,375.39	1,017,938.16	1,017,938.16
2021-2022 Fixed Carry Forward	34,057.76	0.00	52,206.48
Total Indirect Costs	426,317.63	1,017,938.16	965,731.68
2021-2022 Direct Costs	7,076,854.72	6,519,291.95	6,519,291.95
2023-2024 Rate	6.02*	15.61*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,160,501.73	6,646,485.56	6,646,485.56
Indirect costs based on rate ** multiplied by actual direct costs	431,062.20	996,972.83	984,344.51
2023-2024 Actual Indirect Costs	446,518.33	960,534.50	960,534.50
2021-2022 Fixed Carry Forward	34,057.76	0.00	52,206.48
Total Indirect Costs	412,460.57	960,534.50	908,328.02
Over/(Under) Recovery	18,601.63	0.00	76,016.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	446,518.33	960,534.50	960,534.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,601.63	0.00	76,016.49
Total Projected Indirect 2025-2026 (Numerator)	427,916.70	960,534.50	884,518.01
Direct Costs	7,160,501.73	6,646,485.56	6,646,485.56
Rate for 2025-2026 **	5.98*	14.45*	13.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63911
Form R0418

*** Preliminary ***

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	120,598.96	772,606.14	772,606.14
2021-2022 Fixed Carry Forward	77,225.47	74,814.19	74,490.12
Total Indirect Costs	43,373.49	697,791.95	698,116.02
2021-2022 Direct Costs	6,662,980.12	6,010,972.94	6,010,972.94
2023-2024 Rate	0.65*	11.61*	11.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,561,937.15	5,894,516.10	5,894,516.10
Indirect costs based on rate ** multiplied by actual direct costs	42,652.59	684,353.32	684,353.32
2023-2024 Actual Indirect Costs	121,162.04	788,583.09	788,583.09
2021-2022 Fixed Carry Forward	77,225.47	74,814.19	74,490.12
Total Indirect Costs	43,936.57	713,768.90	714,092.97
Over/(Under) Recovery	-1,283.98	-29,415.58	-29,739.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	121,162.04	788,583.09	788,583.09
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,283.98	-29,415.58	-29,739.65
Total Projected Indirect 2025-2026 (Numerator)	122,446.02	817,998.67	818,322.74
Direct Costs	6,561,937.15	5,894,516.10	5,894,516.10
Rate for 2025-2026 **	1.87*	13.88*	13.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63912
Form R0418

*** Preliminary ***

Oakland International Academy
8228 CONANT ST
DETROIT, MI 48211

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,634,712.47	2,873,573.62	2,873,573.62
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,634,712.47	2,873,573.62	2,873,573.62
2021-2022 Direct Costs	9,066,863.05	7,828,001.90	7,828,001.90
2023-2024 Rate	18.03*	36.71*	36.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,702,225.17	12,176,901.45	12,176,901.45
Indirect costs based on rate ** multiplied by actual direct costs	2,055,333.78	1,826,535.22	3,044,225.36
2023-2024 Actual Indirect Costs	3,492,351.39	5,017,675.11	5,017,675.11
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,492,351.39	5,017,675.11	5,017,675.11
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,492,351.39	5,017,675.11	5,017,675.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	3,492,351.39	5,017,675.11	5,017,675.11
Direct Costs	13,702,225.17	12,176,901.45	12,176,901.45
Rate for 2025-2026 **	25.49*	41.21*	41.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63913
Form R0418

*** Preliminary ***

Walton Charter Academy
744 E WALTON BLVD
PONTIAC, MI 48340

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	604,470.00	2,121,406.00	2,121,406.00
2021-2022 Fixed Carry Forward	-17,083.57	0.00	0.00
Total Indirect Costs	621,553.57	2,121,406.00	2,121,406.00
2021-2022 Direct Costs	8,947,450.00	7,430,514.00	7,430,514.00
2023-2024 Rate	6.95*	28.55*	28.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,761,551.00	9,204,506.00	9,204,506.00
Indirect costs based on rate ** multiplied by actual direct costs	747,927.79	1,380,675.90	2,301,126.50
2023-2024 Actual Indirect Costs	677,154.00	2,234,199.00	2,234,199.00
2021-2022 Fixed Carry Forward	-17,083.57	0.00	0.00
Total Indirect Costs	694,237.57	2,234,199.00	2,234,199.00
Over/(Under) Recovery	53,690.22	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	677,154.00	2,234,199.00	2,234,199.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	53,690.22	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	623,463.78	2,234,199.00	2,234,199.00
Direct Costs	10,761,551.00	9,204,506.00	9,204,506.00
Rate for 2025-2026 **	5.79*	24.27*	24.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63914
Form R0418

*** Preliminary ***

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	964,269.30	2,140,067.59	2,140,067.59
2021-2022 Fixed Carry Forward	75,447.38	0.00	91,030.78
Total Indirect Costs	888,821.92	2,140,067.59	2,049,036.81
2021-2022 Direct Costs	13,991,753.46	12,815,955.17	12,815,955.17
2023-2024 Rate	6.35*	16.70*	15.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,266,775.14	12,970,274.41	12,970,274.41
Indirect costs based on rate ** multiplied by actual direct costs	905,940.22	1,945,541.16	2,073,946.88
2023-2024 Actual Indirect Costs	1,214,782.71	2,511,283.44	2,511,283.44
2021-2022 Fixed Carry Forward	75,447.38	0.00	91,030.78
Total Indirect Costs	1,139,335.33	2,511,283.44	2,420,252.66
Over/(Under) Recovery	-233,395.11	0.00	-346,305.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,214,782.71	2,511,283.44	2,511,283.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-233,395.11	0.00	-346,305.78
Total Projected Indirect 2025-2026 (Numerator)	1,448,177.82	2,511,283.44	2,857,589.22
Direct Costs	14,266,775.14	12,970,274.41	12,970,274.41
Rate for 2025-2026 **	10.15*	19.36*	22.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63915
Form R0418

*** Preliminary ***

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	290,632.00	1,285,134.00	1,285,134.00
2021-2022 Fixed Carry Forward	-59,171.36	0.00	-4,483.18
Total Indirect Costs	349,803.36	1,285,134.00	1,289,617.18
2021-2022 Direct Costs	8,019,360.00	7,024,858.00	7,024,858.00
2023-2024 Rate	4.36*	18.29*	18.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,960,754.00	9,666,598.00	9,666,598.00
Indirect costs based on rate ** multiplied by actual direct costs	477,888.87	1,449,989.70	1,774,787.39
2023-2024 Actual Indirect Costs	182,560.00	1,476,716.00	1,476,716.00
2021-2022 Fixed Carry Forward	-59,171.36	0.00	-4,483.18
Total Indirect Costs	241,731.36	1,476,716.00	1,481,199.18
Over/(Under) Recovery	236,157.51	0.00	293,588.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	182,560.00	1,476,716.00	1,476,716.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	236,157.51	0.00	293,588.21
Total Projected Indirect 2025-2026 (Numerator)	-53,597.51	1,476,716.00	1,183,127.79
Direct Costs	10,960,754.00	9,666,598.00	9,666,598.00
Rate for 2025-2026 **	0.00*	15.28*	12.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63917
Form R0418

*** Preliminary ***

Bradford Academy
24218 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	533,307.07	1,529,837.01	1,529,837.01
2021-2022 Fixed Carry Forward	-194,146.72	-263,148.01	-263,148.01
Total Indirect Costs	727,453.79	1,792,985.02	1,792,985.02
2021-2022 Direct Costs	12,692,642.62	11,696,112.68	11,696,112.68
2023-2024 Rate	5.73*	15.33*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,908,736.87	9,826,060.65	9,826,060.65
Indirect costs based on rate ** multiplied by actual direct costs	625,070.62	1,473,909.10	1,506,335.10
2023-2024 Actual Indirect Costs	235,810.36	1,318,486.58	1,318,486.58
2021-2022 Fixed Carry Forward	-194,146.72	-263,148.01	-263,148.01
Total Indirect Costs	429,957.08	1,581,634.59	1,581,634.59
Over/(Under) Recovery	195,113.54	0.00	-75,299.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	235,810.36	1,318,486.58	1,318,486.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	195,113.54	0.00	-75,299.49
Total Projected Indirect 2025-2026 (Numerator)	40,696.82	1,318,486.58	1,393,786.07
Direct Costs	10,908,736.87	9,826,060.65	9,826,060.65
Rate for 2025-2026 **	0.37*	13.42*	14.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63918
Form R0418

*** Preliminary ***

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	492,693.00	1,742,671.00	1,742,671.00
2021-2022 Fixed Carry Forward	63,142.47	0.00	0.00
Total Indirect Costs	429,550.53	1,742,671.00	1,742,671.00
2021-2022 Direct Costs	8,145,590.00	6,895,612.00	6,895,612.00
2023-2024 Rate	5.27*	25.27*	25.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,153,823.00	7,745,279.00	7,745,279.00
Indirect costs based on rate ** multiplied by actual direct costs	482,406.47	1,161,791.85	1,936,319.75
2023-2024 Actual Indirect Costs	746,585.00	2,155,129.00	2,155,129.00
2021-2022 Fixed Carry Forward	63,142.47	0.00	0.00
Total Indirect Costs	683,442.53	2,155,129.00	2,155,129.00
Over/(Under) Recovery	-201,036.06	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	746,585.00	2,155,129.00	2,155,129.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-201,036.06	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	947,621.06	2,155,129.00	2,155,129.00
Direct Costs	9,153,823.00	7,745,279.00	7,745,279.00
Rate for 2025-2026 **	10.35*	27.83*	27.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 63920
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*** Preliminary ***

Flex High School of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	198,199.83	398,172.69	398,172.69
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	198,199.83	398,172.69	398,172.69
2021-2022 Direct Costs	1,246,794.24	1,046,821.38	1,046,821.38
2023-2024 Rate	15.90*	38.04*	38.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,001,856.20	736,905.04	736,905.04
Indirect costs based on rate ** multiplied by actual direct costs	150,278.43	110,535.76	184,226.26
2023-2024 Actual Indirect Costs	108,697.71	373,648.87	373,648.87
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	108,697.71	373,648.87	373,648.87
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	108,697.71	373,648.87	373,648.87
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	108,697.71	373,648.87	373,648.87
Direct Costs	1,001,856.20	736,905.04	736,905.04
Rate for 2025-2026 **	10.85*	50.71*	50.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 63921
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*** Preliminary ***

Crescent Academy
17570 W 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	426,940.00	1,393,913.00	1,393,913.00
2021-2022 Fixed Carry Forward	-249,784.12	0.00	869,475.52
Total Indirect Costs	676,724.12	1,393,913.00	524,437.48
2021-2022 Direct Costs	10,035,036.00	9,068,063.00	9,068,063.00
2023-2024 Rate	6.74*	15.37*	5.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,305,375.00	9,086,994.00	9,086,994.00
Indirect costs based on rate ** multiplied by actual direct costs	694,582.28	1,363,049.10	525,228.25
2023-2024 Actual Indirect Costs	174,456.00	1,392,837.00	1,392,837.00
2021-2022 Fixed Carry Forward	-249,784.12	0.00	869,475.52
Total Indirect Costs	424,240.12	1,392,837.00	523,361.48
Over/(Under) Recovery	270,342.16	0.00	1,866.77

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	174,456.00	1,392,837.00	1,392,837.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	270,342.16	0.00	1,866.77
Total Projected Indirect 2025-2026 (Numerator)	-95,886.16	1,392,837.00	1,390,970.23
Direct Costs	10,305,375.00	9,086,994.00	9,086,994.00
Rate for 2025-2026 **	0.00*	15.33*	15.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 63922
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*** Preliminary ***

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	604,986.00	1,919,987.00	1,919,987.00
2021-2022 Fixed Carry Forward	-180,208.16	0.00	0.00
Total Indirect Costs	785,194.16	1,919,987.00	1,919,987.00
2021-2022 Direct Costs	8,170,180.00	6,855,179.00	6,855,179.00
2023-2024 Rate	9.61*	28.01*	28.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,096,324.00	8,645,042.00	8,645,042.00
Indirect costs based on rate ** multiplied by actual direct costs	970,256.74	1,296,756.30	2,161,260.50
2023-2024 Actual Indirect Costs	788,460.00	2,239,742.00	2,239,742.00
2021-2022 Fixed Carry Forward	-180,208.16	0.00	0.00
Total Indirect Costs	968,668.16	2,239,742.00	2,239,742.00
Over/(Under) Recovery	1,588.58	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	788,460.00	2,239,742.00	2,239,742.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,588.58	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	786,871.42	2,239,742.00	2,239,742.00
Direct Costs	10,096,324.00	8,645,042.00	8,645,042.00
Rate for 2025-2026 **	7.79*	25.91*	25.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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For Approved 2025-2026 Indirect Cost Rates
School District 63923
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*** Preliminary ***

Four Corners Montessori Academy
1075 E GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	29,731.06	313,652.56	313,652.56
2021-2022 Fixed Carry Forward	-13,519.61	0.00	248,158.17
Total Indirect Costs	43,250.67	313,652.56	65,494.39
2021-2022 Direct Costs	3,338,638.09	3,054,716.59	3,054,716.59
2023-2024 Rate	1.30*	10.27*	2.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,191,040.09	2,825,783.28	2,825,783.28
Indirect costs based on rate ** multiplied by actual direct costs	41,483.52	290,207.94	60,471.76
2023-2024 Actual Indirect Costs	30,097.76	395,354.57	395,354.57
2021-2022 Fixed Carry Forward	-13,519.61	0.00	248,158.17
Total Indirect Costs	43,617.37	395,354.57	147,196.40
Over/(Under) Recovery	-2,133.85	-105,146.63	-86,724.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	30,097.76	395,354.57	395,354.57
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,133.85	-105,146.63	-86,724.64
Total Projected Indirect 2025-2026 (Numerator)	32,231.61	500,501.20	482,079.21
Direct Costs	3,191,040.09	2,825,783.28	2,825,783.28
Rate for 2025-2026 **	1.01*	17.71*	17.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 63924
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*** Preliminary ***

Michigan Mathematics and Science Academy
27300 DEQUINDRE RD
Warren, MI 48092

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	480,133.00	1,513,403.00	1,513,403.00
2021-2022 Fixed Carry Forward	-120,123.02	0.00	0.00
Total Indirect Costs	600,256.02	1,513,403.00	1,513,403.00
2021-2022 Direct Costs	9,112,764.51	8,079,494.51	8,079,494.51
2023-2024 Rate	6.59*	18.73*	18.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,899,971.00	9,833,262.00	9,833,262.00
Indirect costs based on rate ** multiplied by actual direct costs	718,308.09	1,474,989.30	1,841,769.97
2023-2024 Actual Indirect Costs	450,283.00	1,516,992.00	1,516,992.00
2021-2022 Fixed Carry Forward	-120,123.02	0.00	0.00
Total Indirect Costs	570,406.02	1,516,992.00	1,516,992.00
Over/(Under) Recovery	147,902.07	0.00	324,777.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	450,283.00	1,516,992.00	1,516,992.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	147,902.07	0.00	324,777.97
Total Projected Indirect 2025-2026 (Numerator)	302,380.93	1,516,992.00	1,192,214.03
Direct Costs	10,899,971.00	9,833,262.00	9,833,262.00
Rate for 2025-2026 **	2.77*	15.43*	12.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 63926
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*** Preliminary ***

Faxon Academy
26275 NORTHWESTERN HWY
SOUTHFIELD, MI 48076

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	49,874.79	258,399.67	258,399.67
2021-2022 Fixed Carry Forward	437.25	0.00	0.00
Total Indirect Costs	49,437.54	258,399.67	258,399.67
2021-2022 Direct Costs	852,255.04	643,730.16	643,730.16
2023-2024 Rate	5.80*	40.14*	40.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,619,611.20	1,252,987.70	1,252,987.70
Indirect costs based on rate ** multiplied by actual direct costs	93,937.45	187,948.16	313,246.93
2023-2024 Actual Indirect Costs	50,708.90	417,332.40	417,332.40
2021-2022 Fixed Carry Forward	437.25	0.00	0.00
Total Indirect Costs	50,271.65	417,332.40	417,332.40
Over/(Under) Recovery	43,665.80	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	50,708.90	417,332.40	417,332.40
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	43,665.80	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	7,043.10	417,332.40	417,332.40
Direct Costs	1,619,611.20	1,252,987.70	1,252,987.70
Rate for 2025-2026 **	0.43*	33.31*	33.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Preliminary ***

Momentum Academy
60 S LYNN AVE
WATERFORD, MI 48328

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	18,439.00	310,516.82	310,516.82
2021-2022 Fixed Carry Forward	0.00	0.00	265,012.20
Total Indirect Costs	18,439.00	310,516.82	45,504.62
2021-2022 Direct Costs	3,005,334.27	2,713,256.45	2,713,256.45
2023-2024 Rate	0.61*	11.44*	1.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,311,513.63	2,877,363.53	2,877,363.53
Indirect costs based on rate ** multiplied by actual direct costs	20,200.23	329,170.39	48,339.71
2023-2024 Actual Indirect Costs	19,223.43	453,373.53	453,373.53
2021-2022 Fixed Carry Forward	0.00	0.00	265,012.20
Total Indirect Costs	19,223.43	453,373.53	188,361.33
Over/(Under) Recovery	976.80	-124,203.14	-140,021.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	19,223.43	453,373.53	453,373.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	976.80	-124,203.14	-140,021.62
Total Projected Indirect 2025-2026 (Numerator)	18,246.63	577,576.67	593,395.15
Direct Costs	3,311,513.63	2,877,363.53	2,877,363.53
Rate for 2025-2026 **	0.55*	20.07*	20.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Preliminary ***

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	117,436.82	370,021.29	370,021.29
2021-2022 Fixed Carry Forward	-59,107.52	-9,411.10	-9,411.10
Total Indirect Costs	176,544.34	379,432.39	379,432.39
2021-2022 Direct Costs	4,132,249.64	3,879,665.17	3,879,665.17
2023-2024 Rate	4.27*	9.78*	9.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,701,456.61	4,422,057.68	4,422,057.68
Indirect costs based on rate ** multiplied by actual direct costs	200,752.20	432,477.24	432,477.24
2023-2024 Actual Indirect Costs	129,193.25	408,592.18	408,592.18
2021-2022 Fixed Carry Forward	-59,107.52	-9,411.10	-9,411.10
Total Indirect Costs	188,300.77	418,003.28	418,003.28
Over/(Under) Recovery	12,451.43	14,473.96	14,473.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	129,193.25	408,592.18	408,592.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,451.43	14,473.96	14,473.96
Total Projected Indirect 2025-2026 (Numerator)	116,741.82	394,118.22	394,118.22
Direct Costs	4,701,456.61	4,422,057.68	4,422,057.68
Rate for 2025-2026 **	2.48*	8.91*	8.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 63931
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*** Preliminary ***

Oakland FlexTech High School
23801 INDUSTRIAL PARK DR
Farmington Hills, MI 48335

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	54,676.00	269,777.00	269,777.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	54,676.00	269,777.00	269,777.00
2021-2022 Direct Costs	1,861,376.00	1,646,275.00	1,646,275.00
2023-2024 Rate	2.94*	16.39*	16.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,164,226.00	1,995,080.00	1,995,080.00
Indirect costs based on rate ** multiplied by actual direct costs	63,628.24	299,262.00	326,993.61
2023-2024 Actual Indirect Costs	53,574.00	222,720.00	222,720.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	53,574.00	222,720.00	222,720.00
Over/(Under) Recovery	10,054.24	0.00	104,273.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	53,574.00	222,720.00	222,720.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	10,054.24	0.00	104,273.61
Total Projected Indirect 2025-2026 (Numerator)	43,519.76	222,720.00	118,446.39
Direct Costs	2,164,226.00	1,995,080.00	1,995,080.00
Rate for 2025-2026 **	2.01*	11.16*	5.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 63934
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*** Preliminary ***

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,000.86	301,478.91	301,478.91
2021-2022 Fixed Carry Forward	-5,667.63	0.00	291,456.33
Total Indirect Costs	105,668.49	301,478.91	10,022.58
2021-2022 Direct Costs	3,211,301.58	3,009,823.53	3,009,823.53
2023-2024 Rate	3.29*	10.02*	0.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,583,928.22	3,360,788.40	3,360,788.40
Indirect costs based on rate ** multiplied by actual direct costs	117,911.24	336,751.00	11,090.60
2023-2024 Actual Indirect Costs	135,520.86	358,660.68	358,660.68
2021-2022 Fixed Carry Forward	-5,667.63	0.00	291,456.33
Total Indirect Costs	141,188.49	358,660.68	67,204.35
Over/(Under) Recovery	-23,277.25	-21,909.68	-56,113.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	135,520.86	358,660.68	358,660.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,277.25	-21,909.68	-56,113.75
Total Projected Indirect 2025-2026 (Numerator)	158,798.11	380,570.36	414,774.43
Direct Costs	3,583,928.22	3,360,788.40	3,360,788.40
Rate for 2025-2026 **	4.43*	11.32*	12.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Preliminary ***

Keys Grace Academy
27321 HAMPDEN ST
Madison Heights, MI 48071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	28,050.85	559,463.99	559,463.99
2021-2022 Fixed Carry Forward	0.00	182,739.23	54,084.49
Total Indirect Costs	28,050.85	376,724.76	505,379.50
2021-2022 Direct Costs	8,669,606.32	8,138,193.18	8,138,193.18
2023-2024 Rate	0.32*	4.63*	6.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,090,266.20	11,598,699.29	11,598,699.29
Indirect costs based on rate ** multiplied by actual direct costs	38,688.85	537,019.78	720,279.23
2023-2024 Actual Indirect Costs	31,428.38	522,995.29	522,995.29
2021-2022 Fixed Carry Forward	0.00	182,739.23	54,084.49
Total Indirect Costs	31,428.38	340,256.06	468,910.80
Over/(Under) Recovery	7,260.47	196,763.72	251,368.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	31,428.38	522,995.29	522,995.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,260.47	196,763.72	251,368.43
Total Projected Indirect 2025-2026 (Numerator)	24,167.91	326,231.57	271,626.86
Direct Costs	12,090,266.20	11,598,699.29	11,598,699.29
Rate for 2025-2026 **	0.20*	2.81*	2.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 63939
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*** Preliminary ***

Lighthouse Connections Academy
20750 CIVIC CENTER DR
SOUTHFIELD, MI 48076

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	893,292.04	987,058.48	987,058.48
2021-2022 Fixed Carry Forward	0.00	0.00	3,340,685.98
Total Indirect Costs	893,292.04	987,058.48	-2,353,627.50
2021-2022 Direct Costs	19,379,615.17	19,285,848.73	19,285,848.73
2023-2024 Rate	4.61*	5.12*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,803,667.34	21,673,616.08	21,673,616.08
Indirect costs based on rate ** multiplied by actual direct costs	1,005,149.06	1,109,689.14	0.00
2023-2024 Actual Indirect Costs	4,085.11	134,136.37	134,136.37
2021-2022 Fixed Carry Forward	0.00	0.00	3,340,685.98
Total Indirect Costs	4,085.11	134,136.37	-3,206,549.61
Over/(Under) Recovery	1,001,063.95	975,552.77	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,085.11	134,136.37	134,136.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,001,063.95	975,552.77	0.00
Total Projected Indirect 2025-2026 (Numerator)	-996,978.84	-841,416.40	134,136.37
Direct Costs	21,803,667.34	21,673,616.08	21,673,616.08
Rate for 2025-2026 **	0.00*	0.00*	0.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
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*** Preliminary ***

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	618,046.96	1,880,510.64	1,880,510.64
2021-2022 Fixed Carry Forward	76,852.02	-30,196.07	-31,153.87
Total Indirect Costs	541,194.94	1,910,706.71	1,911,664.51
2021-2022 Direct Costs	15,403,854.08	14,141,390.40	14,141,390.40
2023-2024 Rate	3.51*	13.51*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,467,501.92	17,568,847.83	17,568,847.83
Indirect costs based on rate ** multiplied by actual direct costs	648,209.32	2,373,551.34	2,375,308.23
2023-2024 Actual Indirect Costs	752,014.18	1,650,668.27	1,650,668.27
2021-2022 Fixed Carry Forward	76,852.02	-30,196.07	-31,153.87
Total Indirect Costs	675,162.16	1,680,864.34	1,681,822.14
Over/(Under) Recovery	-26,952.84	692,687.00	693,486.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	752,014.18	1,650,668.27	1,650,668.27
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,952.84	692,687.00	693,486.09
Total Projected Indirect 2025-2026 (Numerator)	778,967.02	957,981.27	957,182.18
Direct Costs	18,467,501.92	17,568,847.83	17,568,847.83
Rate for 2025-2026 **	4.22*	5.45*	5.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 64070
Form R0418

*** Preliminary ***

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	184,046.89	488,212.62	488,212.62
2021-2022 Fixed Carry Forward	-8,285.41	0.00	26,894.60
Total Indirect Costs	192,332.30	488,212.62	461,318.02
2021-2022 Direct Costs	3,667,585.81	3,363,420.08	3,363,420.08
2023-2024 Rate	5.24*	14.52*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,876,005.43	3,457,499.30	3,457,499.30
Indirect costs based on rate ** multiplied by actual direct costs	203,102.68	502,028.90	474,368.90
2023-2024 Actual Indirect Costs	172,118.97	590,625.10	590,625.10
2021-2022 Fixed Carry Forward	-8,285.41	0.00	26,894.60
Total Indirect Costs	180,404.38	590,625.10	563,730.50
Over/(Under) Recovery	22,698.30	-88,596.20	-89,361.60

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	172,118.97	590,625.10	590,625.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	22,698.30	-88,596.20	-89,361.60
Total Projected Indirect 2025-2026 (Numerator)	149,420.67	679,221.30	679,986.70
Direct Costs	3,876,005.43	3,457,499.30	3,457,499.30
Rate for 2025-2026 **	3.86*	19.64*	19.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 64080
Form R0418

*** Preliminary ***

Shelby Public Schools
525 N STATE ST
SHELBY, MI 49455

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	439,427.37	1,806,523.69	1,806,523.69
2021-2022 Fixed Carry Forward	26,554.86	8,489.55	8,248.38
Total Indirect Costs	412,872.51	1,798,034.14	1,798,275.31
2021-2022 Direct Costs	16,020,612.14	14,653,515.82	14,653,515.82
2023-2024 Rate	2.58*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,625,108.56	16,166,846.66	16,166,846.66
Indirect costs based on rate ** multiplied by actual direct costs	454,727.80	1,983,672.09	1,983,672.09
2023-2024 Actual Indirect Costs	606,948.89	2,065,210.79	2,065,210.79
2021-2022 Fixed Carry Forward	26,554.86	8,489.55	8,248.38
Total Indirect Costs	580,394.03	2,056,721.24	2,056,962.41
Over/(Under) Recovery	-125,666.23	-73,049.15	-73,290.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	606,948.89	2,065,210.79	2,065,210.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-125,666.23	-73,049.15	-73,290.32
Total Projected Indirect 2025-2026 (Numerator)	732,615.12	2,138,259.94	2,138,501.11
Direct Costs	17,625,108.56	16,166,846.66	16,166,846.66
Rate for 2025-2026 **	4.16*	13.23*	13.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 64090
Form R0418

*** Preliminary ***

Walkerville Public Schools
145 LATHROP ST
WALKERVILLE, MI 49459

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	164,090.51	591,789.07	591,789.07
2021-2022 Fixed Carry Forward	28,737.92	0.00	37,045.03
Total Indirect Costs	135,352.59	591,789.07	554,744.04
2021-2022 Direct Costs	3,714,208.62	3,286,510.06	3,286,510.06
2023-2024 Rate	3.64*	18.01*	16.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,237,820.72	3,781,332.81	3,781,332.81
Indirect costs based on rate ** multiplied by actual direct costs	154,256.67	567,199.92	638,288.98
2023-2024 Actual Indirect Costs	178,934.53	635,422.44	635,422.44
2021-2022 Fixed Carry Forward	28,737.92	0.00	37,045.03
Total Indirect Costs	150,196.61	635,422.44	598,377.41
Over/(Under) Recovery	4,060.06	0.00	39,911.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	178,934.53	635,422.44	635,422.44
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,060.06	0.00	39,911.57
Total Projected Indirect 2025-2026 (Numerator)	174,874.47	635,422.44	595,510.87
Direct Costs	4,237,820.72	3,781,332.81	3,781,332.81
Rate for 2025-2026 **	4.13*	16.80*	15.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 65045
Form R0418

*** Preliminary ***

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	697,327.54	4,889,616.31	4,889,616.31
2021-2022 Fixed Carry Forward	103,854.66	0.00	0.00
Total Indirect Costs	593,472.88	4,889,616.31	4,889,616.31
2021-2022 Direct Costs	24,068,522.97	19,876,234.20	19,876,234.20
2023-2024 Rate	2.47*	24.60*	24.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,556,593.01	23,306,222.21	23,306,222.21
Indirect costs based on rate ** multiplied by actual direct costs	631,247.85	3,495,933.33	5,733,330.66
2023-2024 Actual Indirect Costs	850,836.20	3,101,207.00	3,101,207.00
2021-2022 Fixed Carry Forward	103,854.66	0.00	0.00
Total Indirect Costs	746,981.54	3,101,207.00	3,101,207.00
Over/(Under) Recovery	-115,733.69	0.00	2,632,123.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	850,836.20	3,101,207.00	3,101,207.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-115,733.69	0.00	2,632,123.66
Total Projected Indirect 2025-2026 (Numerator)	966,569.89	3,101,207.00	469,083.34
Direct Costs	25,556,593.01	23,306,222.21	23,306,222.21
Rate for 2025-2026 **	3.78*	13.31*	2.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 65900
Form R0418

*** Preliminary ***

Alternative Educational Academy of Ogemaw County
2479 S M 76
WEST BRANCH, MI 48661

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,861.68	77,619.65	77,619.65
2021-2022 Fixed Carry Forward	1,491.85	933.23	933.23
Total Indirect Costs	6,369.83	76,686.42	76,686.42
2021-2022 Direct Costs	917,220.34	847,462.37	847,462.37
2023-2024 Rate	0.69*	9.05*	9.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,345,737.99	1,285,850.20	1,285,850.20
Indirect costs based on rate ** multiplied by actual direct costs	9,285.59	116,369.44	116,369.44
2023-2024 Actual Indirect Costs	2,788.98	62,676.77	62,676.77
2021-2022 Fixed Carry Forward	1,491.85	933.23	933.23
Total Indirect Costs	1,297.13	61,743.54	61,743.54
Over/(Under) Recovery	7,988.46	54,625.90	54,625.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,788.98	62,676.77	62,676.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,988.46	54,625.90	54,625.90
Total Projected Indirect 2025-2026 (Numerator)	-5,199.48	8,050.87	8,050.87
Direct Costs	1,345,737.99	1,285,850.20	1,285,850.20
Rate for 2025-2026 **	0.00*	0.63*	0.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 66045
Form R0418

*** Preliminary ***

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	114,496.87	390,250.39	390,250.39
2021-2022 Fixed Carry Forward	25,090.76	0.00	72,002.36
Total Indirect Costs	89,406.11	390,250.39	318,248.03
2021-2022 Direct Costs	2,843,392.14	2,567,638.62	2,567,638.62
2023-2024 Rate	3.14*	15.20*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,715,242.52	2,417,208.04	2,417,208.04
Indirect costs based on rate ** multiplied by actual direct costs	85,258.62	362,581.21	299,492.08
2023-2024 Actual Indirect Costs	118,236.83	416,271.31	416,271.31
2021-2022 Fixed Carry Forward	25,090.76	0.00	72,002.36
Total Indirect Costs	93,146.07	416,271.31	344,268.95
Over/(Under) Recovery	-7,887.45	0.00	-44,776.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	118,236.83	416,271.31	416,271.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-7,887.45	0.00	-44,776.87
Total Projected Indirect 2025-2026 (Numerator)	126,124.28	416,271.31	461,048.18
Direct Costs	2,715,242.52	2,417,208.04	2,417,208.04
Rate for 2025-2026 **	4.65*	17.22*	19.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 66050
Form R0418

*** Preliminary ***

Ontonagon Area School District
701 PARKER AVE
ONTONAGON, MI 49953

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	113,947.08	499,788.74	499,788.74
2021-2022 Fixed Carry Forward	16,996.34	0.00	11,345.13
Total Indirect Costs	96,950.74	499,788.74	488,443.61
2021-2022 Direct Costs	3,495,798.29	3,109,956.63	3,109,956.63
2023-2024 Rate	2.77*	16.07*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,567,521.84	3,179,341.05	3,179,341.05
Indirect costs based on rate ** multiplied by actual direct costs	98,820.35	476,901.16	499,474.48
2023-2024 Actual Indirect Costs	155,253.73	543,434.52	543,434.52
2021-2022 Fixed Carry Forward	16,996.34	0.00	11,345.13
Total Indirect Costs	138,257.39	543,434.52	532,089.39
Over/(Under) Recovery	-39,437.04	0.00	-32,614.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	155,253.73	543,434.52	543,434.52
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,437.04	0.00	-32,614.91
Total Projected Indirect 2025-2026 (Numerator)	194,690.77	543,434.52	576,049.43
Direct Costs	3,567,521.84	3,179,341.05	3,179,341.05
Rate for 2025-2026 **	5.46*	17.09*	18.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 67020
Form R0418

*** Preliminary ***

Evart Public Schools
321 N HEMLOCK ST
EVART, MI 49631

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	393,960.92	1,585,406.41	1,585,406.41
2021-2022 Fixed Carry Forward	94,235.92	0.00	20,085.40
Total Indirect Costs	299,725.00	1,585,406.41	1,565,321.01
2021-2022 Direct Costs	11,186,730.80	9,995,285.31	9,995,285.31
2023-2024 Rate	2.68*	15.86*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,440,399.16	11,130,872.87	11,130,872.87
Indirect costs based on rate ** multiplied by actual direct costs	333,402.70	1,669,630.93	1,743,094.69
2023-2024 Actual Indirect Costs	485,264.45	1,794,790.74	1,794,790.74
2021-2022 Fixed Carry Forward	94,235.92	0.00	20,085.40
Total Indirect Costs	391,028.53	1,794,790.74	1,774,705.34
Over/(Under) Recovery	-57,625.83	0.00	-31,610.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	485,264.45	1,794,790.74	1,794,790.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-57,625.83	0.00	-31,610.65
Total Projected Indirect 2025-2026 (Numerator)	542,890.28	1,794,790.74	1,826,401.39
Direct Costs	12,440,399.16	11,130,872.87	11,130,872.87
Rate for 2025-2026 **	4.36*	16.12*	16.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 67050
Form R0418

*** Preliminary ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	139,077.38	606,492.68	606,492.68
2021-2022 Fixed Carry Forward	52,985.09	61,997.90	61,997.90
Total Indirect Costs	86,092.29	544,494.78	544,494.78
2021-2022 Direct Costs	5,795,183.05	5,327,767.75	5,327,767.75
2023-2024 Rate	1.49*	10.22*	10.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,620,039.34	6,439,158.00	6,439,158.00
Indirect costs based on rate ** multiplied by actual direct costs	98,638.59	658,081.95	658,081.95
2023-2024 Actual Indirect Costs	182,024.99	362,906.33	362,906.33
2021-2022 Fixed Carry Forward	52,985.09	61,997.90	61,997.90
Total Indirect Costs	129,039.90	300,908.43	300,908.43
Over/(Under) Recovery	-30,401.31	357,173.52	357,173.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	182,024.99	362,906.33	362,906.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-30,401.31	357,173.52	357,173.52
Total Projected Indirect 2025-2026 (Numerator)	212,426.30	5,732.81	5,732.81
Direct Costs	6,620,039.34	6,439,158.00	6,439,158.00
Rate for 2025-2026 **	3.21*	0.09*	0.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 67055
Form R0418

*** Preliminary ***

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	293,681.18	1,469,115.35	1,469,115.35
2021-2022 Fixed Carry Forward	-20,027.32	-128,858.32	-129,217.90
Total Indirect Costs	313,708.50	1,597,973.67	1,598,333.25
2021-2022 Direct Costs	12,635,347.54	11,459,913.37	11,459,913.37
2023-2024 Rate	2.48*	13.94*	13.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,780,185.20	12,533,439.24	12,533,439.24
Indirect costs based on rate ** multiplied by actual direct costs	341,748.59	1,747,161.43	1,748,414.77
2023-2024 Actual Indirect Costs	343,745.28	1,590,491.24	1,590,491.24
2021-2022 Fixed Carry Forward	-20,027.32	-128,858.32	-129,217.90
Total Indirect Costs	363,772.60	1,719,349.56	1,719,709.14
Over/(Under) Recovery	-22,024.01	27,811.87	28,705.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	343,745.28	1,590,491.24	1,590,491.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,024.01	27,811.87	28,705.63
Total Projected Indirect 2025-2026 (Numerator)	365,769.29	1,562,679.37	1,561,785.61
Direct Costs	13,780,185.20	12,533,439.24	12,533,439.24
Rate for 2025-2026 **	2.65*	12.47*	12.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 67060
Form R0418

*** Preliminary ***

Reed City Area Public Schools
225 W CHURCH AVE STE A
REED CITY, MI 49677

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	610,772.29	2,025,538.31	2,025,538.31
2021-2022 Fixed Carry Forward	-59,848.77	-168,978.49	-168,978.49
Total Indirect Costs	670,621.06	2,194,516.80	2,194,516.80
2021-2022 Direct Costs	16,299,828.97	14,885,062.95	14,885,062.95
2023-2024 Rate	4.11*	14.74*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,746,152.83	17,026,958.81	17,026,958.81
Indirect costs based on rate ** multiplied by actual direct costs	770,466.88	2,509,773.73	2,509,773.73
2023-2024 Actual Indirect Costs	748,607.54	2,467,801.56	2,467,801.56
2021-2022 Fixed Carry Forward	-59,848.77	-168,978.49	-168,978.49
Total Indirect Costs	808,456.31	2,636,780.05	2,636,780.05
Over/(Under) Recovery	-37,989.43	-127,006.32	-127,006.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	748,607.54	2,467,801.56	2,467,801.56
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,989.43	-127,006.32	-127,006.32
Total Projected Indirect 2025-2026 (Numerator)	786,596.97	2,594,807.88	2,594,807.88
Direct Costs	18,746,152.83	17,026,958.81	17,026,958.81
Rate for 2025-2026 **	4.20*	15.24*	15.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 68010
Form R0418

*** Preliminary ***

Mio-AuSable Schools
1110 W 8TH ST
MIO, MI 48647

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	164,004.48	793,746.60	793,746.60
2021-2022 Fixed Carry Forward	-19,407.68	-103,541.42	-162,682.40
Total Indirect Costs	183,412.16	897,288.02	956,429.00
2021-2022 Direct Costs	7,629,794.64	7,000,052.52	7,000,052.52
2023-2024 Rate	2.40*	12.82*	13.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,291,979.60	6,708,695.97	6,708,695.97
Indirect costs based on rate ** multiplied by actual direct costs	175,007.51	860,054.82	916,407.87
2023-2024 Actual Indirect Costs	167,001.21	750,284.84	750,284.84
2021-2022 Fixed Carry Forward	-19,407.68	-103,541.42	-162,682.40
Total Indirect Costs	186,408.89	853,826.26	912,967.24
Over/(Under) Recovery	-11,401.38	6,228.56	3,440.63

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	167,001.21	750,284.84	750,284.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,401.38	6,228.56	3,440.63
Total Projected Indirect 2025-2026 (Numerator)	178,402.59	744,056.28	746,844.21
Direct Costs	7,291,979.60	6,708,695.97	6,708,695.97
Rate for 2025-2026 **	2.45*	11.09*	11.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 68030
Form R0418

*** Preliminary ***

Fairview Area School District
1879 E MILLER RD
FAIRVIEW, MI 48621

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	198,528.93	496,062.14	496,062.14
2021-2022 Fixed Carry Forward	39,296.99	0.00	65,085.31
Total Indirect Costs	159,231.94	496,062.14	430,976.83
2021-2022 Direct Costs	3,665,907.84	3,368,374.63	3,368,374.63
2023-2024 Rate	4.34*	14.73*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,162,597.25	3,808,469.26	3,808,469.26
Indirect costs based on rate ** multiplied by actual direct costs	180,656.72	560,987.52	487,103.22
2023-2024 Actual Indirect Costs	243,210.82	597,338.81	597,338.81
2021-2022 Fixed Carry Forward	39,296.99	0.00	65,085.31
Total Indirect Costs	203,913.83	597,338.81	532,253.50
Over/(Under) Recovery	-23,257.11	-36,351.29	-45,150.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	243,210.82	597,338.81	597,338.81
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,257.11	-36,351.29	-45,150.28
Total Projected Indirect 2025-2026 (Numerator)	266,467.93	633,690.10	642,489.09
Direct Costs	4,162,597.25	3,808,469.26	3,808,469.26
Rate for 2025-2026 **	6.40*	16.64*	16.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 69020
Form R0418

*** Preliminary ***

Gaylord Community Schools
615 S ELM AVE
GAYLORD, MI 49735

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,012,999.14	3,383,425.90	3,383,425.90
2021-2022 Fixed Carry Forward	134,780.48	454,445.30	454,445.30
Total Indirect Costs	878,218.66	2,928,980.60	2,928,980.60
2021-2022 Direct Costs	35,519,196.63	33,148,769.87	33,148,769.87
2023-2024 Rate	2.47*	8.84*	8.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,819,405.34	36,280,766.50	36,280,766.50
Indirect costs based on rate ** multiplied by actual direct costs	983,539.31	3,207,219.76	3,207,219.76
2023-2024 Actual Indirect Costs	1,114,020.22	4,652,659.06	4,652,659.06
2021-2022 Fixed Carry Forward	134,780.48	454,445.30	454,445.30
Total Indirect Costs	979,239.74	4,198,213.76	4,198,213.76
Over/(Under) Recovery	4,299.57	-990,994.00	-990,994.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,114,020.22	4,652,659.06	4,652,659.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	4,299.57	-990,994.00	-990,994.00
Total Projected Indirect 2025-2026 (Numerator)	1,109,720.65	5,643,653.06	5,643,653.06
Direct Costs	39,819,405.34	36,280,766.50	36,280,766.50
Rate for 2025-2026 **	2.79*	15.56*	15.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 69030
Form R0418

*** Preliminary ***

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	280,635.37	881,164.35	881,164.35
2021-2022 Fixed Carry Forward	-41,231.68	-11,470.56	-11,557.17
Total Indirect Costs	321,867.05	892,634.91	892,721.52
2021-2022 Direct Costs	8,441,815.73	7,841,286.75	7,841,286.75
2023-2024 Rate	3.81*	11.38*	11.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,767,470.45	9,010,506.43	9,010,506.43
Indirect costs based on rate ** multiplied by actual direct costs	372,140.62	1,025,395.63	1,025,395.63
2023-2024 Actual Indirect Costs	353,391.17	1,110,355.19	1,110,355.19
2021-2022 Fixed Carry Forward	-41,231.68	-11,470.56	-11,557.17
Total Indirect Costs	394,622.85	1,121,825.75	1,121,912.36
Over/(Under) Recovery	-22,482.23	-96,430.12	-96,516.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	353,391.17	1,110,355.19	1,110,355.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,482.23	-96,430.12	-96,516.73
Total Projected Indirect 2025-2026 (Numerator)	375,873.40	1,206,785.31	1,206,871.92
Direct Costs	9,767,470.45	9,010,506.43	9,010,506.43
Rate for 2025-2026 **	3.85*	13.39*	13.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 69040
Form R0418

*** Preliminary ***

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	92,959.82	270,294.80	270,294.80
2021-2022 Fixed Carry Forward	33,020.09	0.00	0.00
Total Indirect Costs	59,939.73	270,294.80	270,294.80
2021-2022 Direct Costs	1,509,506.89	1,332,171.91	1,332,171.91
2023-2024 Rate	3.97*	20.29*	20.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,924,356.62	1,717,972.58	1,717,972.58
Indirect costs based on rate ** multiplied by actual direct costs	76,396.96	257,695.89	348,576.64
2023-2024 Actual Indirect Costs	128,551.21	334,935.25	334,935.25
2021-2022 Fixed Carry Forward	33,020.09	0.00	0.00
Total Indirect Costs	95,531.12	334,935.25	334,935.25
Over/(Under) Recovery	-19,134.16	0.00	13,641.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	128,551.21	334,935.25	334,935.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-19,134.16	0.00	13,641.39
Total Projected Indirect 2025-2026 (Numerator)	147,685.37	334,935.25	321,293.86
Direct Costs	1,924,356.62	1,717,972.58	1,717,972.58
Rate for 2025-2026 **	7.67*	19.50*	18.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70000
Form R0418

*** Preliminary ***

Ottawa Area ISD
13663 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,895,834.27	13,423,815.58	13,423,815.58
2021-2022 Fixed Carry Forward	0.00	0.00	-570,046.66
Total Indirect Costs	9,895,834.27	13,423,815.58	13,993,862.24
2021-2022 Direct Costs	60,732,115.34	57,204,134.03	57,204,134.03
2023-2024 Rate	16.29*	23.47*	24.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	70,853,193.92	66,963,893.04	66,963,893.04
Indirect costs based on rate ** multiplied by actual direct costs	10,627,979.09	10,044,583.96	16,379,368.24
2023-2024 Actual Indirect Costs	11,878,221.97	15,767,522.85	15,767,522.85
2021-2022 Fixed Carry Forward	0.00	0.00	-570,046.66
Total Indirect Costs	11,878,221.97	15,767,522.85	16,337,569.51
Over/(Under) Recovery	0.00	0.00	41,798.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,878,221.97	15,767,522.85	15,767,522.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	41,798.73
Total Projected Indirect 2025-2026 (Numerator)	11,878,221.97	15,767,522.85	15,725,724.12
Direct Costs	70,853,193.92	66,963,893.04	66,963,893.04
Rate for 2025-2026 **	16.76*	23.55*	23.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70010
Form R0418

*** Preliminary ***

Grand Haven Area Public Schools
1415 S BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,218,761.08	8,130,391.58	8,130,391.58
2021-2022 Fixed Carry Forward	-47,488.00	-22,297.28	-21,010.76
Total Indirect Costs	2,266,249.08	8,152,688.86	8,151,402.34
2021-2022 Direct Costs	78,239,055.72	72,144,189.22	72,144,189.22
2023-2024 Rate	2.90*	11.30*	11.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	90,016,911.69	82,995,342.45	82,995,342.45
Indirect costs based on rate ** multiplied by actual direct costs	2,610,490.44	9,378,473.70	9,378,473.70
2023-2024 Actual Indirect Costs	2,962,349.53	9,983,918.77	9,983,918.77
2021-2022 Fixed Carry Forward	-47,488.00	-22,297.28	-21,010.76
Total Indirect Costs	3,009,837.53	10,006,216.05	10,004,929.53
Over/(Under) Recovery	-399,347.09	-627,742.35	-626,455.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,962,349.53	9,983,918.77	9,983,918.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-399,347.09	-627,742.35	-626,455.83
Total Projected Indirect 2025-2026 (Numerator)	3,361,696.62	10,611,661.12	10,610,374.60
Direct Costs	90,016,911.69	82,995,342.45	82,995,342.45
Rate for 2025-2026 **	3.73*	12.79*	12.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70020
Form R0418

*** Preliminary ***

Holland City School District
320 W 24TH ST
HOLLAND, MI 49423

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,092,126.77	5,222,988.67	5,222,988.67
2021-2022 Fixed Carry Forward	-74,276.60	0.00	618,362.26
Total Indirect Costs	1,166,403.37	5,222,988.67	4,604,626.41
2021-2022 Direct Costs	43,935,953.41	40,704,209.35	40,704,209.35
2023-2024 Rate	2.65*	12.83*	11.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,166,772.39	52,927,739.18	52,927,739.18
Indirect costs based on rate ** multiplied by actual direct costs	1,514,919.47	6,790,628.94	5,986,127.30
2023-2024 Actual Indirect Costs	1,855,377.11	6,094,410.32	6,094,410.32
2021-2022 Fixed Carry Forward	-74,276.60	0.00	618,362.26
Total Indirect Costs	1,929,653.71	6,094,410.32	5,476,048.06
Over/(Under) Recovery	-414,734.24	696,218.62	510,079.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,855,377.11	6,094,410.32	6,094,410.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-414,734.24	696,218.62	510,079.24
Total Projected Indirect 2025-2026 (Numerator)	2,270,111.35	5,398,191.70	5,584,331.08
Direct Costs	57,166,772.39	52,927,739.18	52,927,739.18
Rate for 2025-2026 **	3.97*	10.20*	10.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70040
Form R0418

*** Preliminary ***

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	752,757.24	4,264,066.85	4,264,066.85
2021-2022 Fixed Carry Forward	-167,868.64	-398,363.73	-400,687.98
Total Indirect Costs	920,625.88	4,662,430.58	4,664,754.83
2021-2022 Direct Costs	32,481,121.06	28,989,128.45	28,989,128.45
2023-2024 Rate	2.83*	16.08*	16.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,497,771.15	35,318,991.50	35,318,991.50
Indirect costs based on rate ** multiplied by actual direct costs	1,117,786.92	5,297,848.73	5,682,825.73
2023-2024 Actual Indirect Costs	1,029,330.54	5,208,110.19	5,208,110.19
2021-2022 Fixed Carry Forward	-167,868.64	-398,363.73	-400,687.98
Total Indirect Costs	1,197,199.18	5,606,473.92	5,608,798.17
Over/(Under) Recovery	-79,412.26	0.00	74,027.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,029,330.54	5,208,110.19	5,208,110.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-79,412.26	0.00	74,027.56
Total Projected Indirect 2025-2026 (Numerator)	1,108,742.80	5,208,110.19	5,134,082.63
Direct Costs	39,497,771.15	35,318,991.50	35,318,991.50
Rate for 2025-2026 **	2.81*	14.75*	14.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70070
Form R0418

*** Preliminary ***

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,406,749.52	9,024,606.59	9,024,606.59
2021-2022 Fixed Carry Forward	-154,485.47	-757,687.11	-760,373.26
Total Indirect Costs	1,561,234.99	9,782,293.70	9,784,979.85
2021-2022 Direct Costs	85,658,252.42	77,750,856.77	77,750,856.77
2023-2024 Rate	1.82*	12.58*	12.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	96,715,143.89	88,656,793.64	88,656,793.64
Indirect costs based on rate ** multiplied by actual direct costs	1,760,215.62	11,153,024.64	11,161,890.32
2023-2024 Actual Indirect Costs	2,032,252.45	10,090,602.70	10,090,602.70
2021-2022 Fixed Carry Forward	-154,485.47	-757,687.11	-760,373.26
Total Indirect Costs	2,186,737.92	10,848,289.81	10,850,975.96
Over/(Under) Recovery	-426,522.30	304,734.83	310,914.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,032,252.45	10,090,602.70	10,090,602.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-426,522.30	304,734.83	310,914.36
Total Projected Indirect 2025-2026 (Numerator)	2,458,774.75	9,785,867.87	9,779,688.34
Direct Costs	96,715,143.89	88,656,793.64	88,656,793.64
Rate for 2025-2026 **	2.54*	11.04*	11.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70120
Form R0418

*** Preliminary ***

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	868,788.96	3,785,355.92	3,785,355.92
2021-2022 Fixed Carry Forward	-60,030.85	-396,301.58	-394,843.47
Total Indirect Costs	928,819.81	4,181,657.50	4,180,199.39
2021-2022 Direct Costs	29,644,935.57	26,821,379.85	26,821,379.85
2023-2024 Rate	3.13*	15.59*	15.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,972,258.54	35,028,716.33	35,028,716.33
Indirect costs based on rate ** multiplied by actual direct costs	1,188,531.69	5,254,307.45	5,460,976.88
2023-2024 Actual Indirect Costs	1,178,011.44	4,121,553.65	4,121,553.65
2021-2022 Fixed Carry Forward	-60,030.85	-396,301.58	-394,843.47
Total Indirect Costs	1,238,042.29	4,517,855.23	4,516,397.12
Over/(Under) Recovery	-49,510.60	0.00	944,579.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,178,011.44	4,121,553.65	4,121,553.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,510.60	0.00	944,579.76
Total Projected Indirect 2025-2026 (Numerator)	1,227,522.04	4,121,553.65	3,176,973.89
Direct Costs	37,972,258.54	35,028,716.33	35,028,716.33
Rate for 2025-2026 **	3.23*	11.77*	9.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70175
Form R0418

*** Preliminary ***

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,590,932.62	6,114,559.77	6,114,559.77
2021-2022 Fixed Carry Forward	-51,367.95	-313,513.28	-313,513.28
Total Indirect Costs	1,642,300.57	6,428,073.05	6,428,073.05
2021-2022 Direct Costs	69,394,515.80	64,639,639.65	64,639,639.65
2023-2024 Rate	2.37*	9.94*	9.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	81,466,829.72	75,839,748.07	75,839,748.07
Indirect costs based on rate ** multiplied by actual direct costs	1,930,763.86	7,538,470.96	7,538,470.96
2023-2024 Actual Indirect Costs	1,980,723.07	7,607,804.72	7,607,804.72
2021-2022 Fixed Carry Forward	-51,367.95	-313,513.28	-313,513.28
Total Indirect Costs	2,032,091.02	7,921,318.00	7,921,318.00
Over/(Under) Recovery	-101,327.16	-382,847.04	-382,847.04

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,980,723.07	7,607,804.72	7,607,804.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-101,327.16	-382,847.04	-382,847.04
Total Projected Indirect 2025-2026 (Numerator)	2,082,050.23	7,990,651.76	7,990,651.76
Direct Costs	81,466,829.72	75,839,748.07	75,839,748.07
Rate for 2025-2026 **	2.56*	10.54*	10.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70190
Form R0418

*** Preliminary ***

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,528,781.24	9,755,112.23	9,755,112.23
2021-2022 Fixed Carry Forward	-93,314.24	-645,213.83	-641,536.40
Total Indirect Costs	2,622,095.48	10,400,326.06	10,396,648.63
2021-2022 Direct Costs	86,793,077.43	79,299,889.44	79,299,889.44
2023-2024 Rate	3.02*	13.12*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	101,303,688.88	93,025,589.18	93,025,589.18
Indirect costs based on rate ** multiplied by actual direct costs	3,059,371.40	12,204,957.30	12,195,654.74
2023-2024 Actual Indirect Costs	2,980,375.40	11,258,475.10	11,258,475.10
2021-2022 Fixed Carry Forward	-93,314.24	-645,213.83	-641,536.40
Total Indirect Costs	3,073,689.64	11,903,688.93	11,900,011.50
Over/(Under) Recovery	-14,318.24	301,268.37	295,643.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,980,375.40	11,258,475.10	11,258,475.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,318.24	301,268.37	295,643.24
Total Projected Indirect 2025-2026 (Numerator)	2,994,693.64	10,957,206.73	10,962,831.86
Direct Costs	101,303,688.88	93,025,589.18	93,025,589.18
Rate for 2025-2026 **	2.96*	11.78*	11.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70300
Form R0418

*** Preliminary ***

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	837,986.77	3,421,539.13	3,421,539.13
2021-2022 Fixed Carry Forward	-230,286.58	-658,068.23	-658,371.46
Total Indirect Costs	1,068,273.35	4,079,607.36	4,079,910.59
2021-2022 Direct Costs	29,157,853.86	27,353,709.95	27,353,709.95
2023-2024 Rate	3.66*	14.91*	14.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,150,047.83	33,972,342.18	33,972,342.18
Indirect costs based on rate ** multiplied by actual direct costs	1,359,691.75	5,065,276.22	5,068,673.45
2023-2024 Actual Indirect Costs	769,877.12	3,947,582.77	3,947,582.77
2021-2022 Fixed Carry Forward	-230,286.58	-658,068.23	-658,371.46
Total Indirect Costs	1,000,163.70	4,605,651.00	4,605,954.23
Over/(Under) Recovery	359,528.05	459,625.22	462,719.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	769,877.12	3,947,582.77	3,947,582.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	359,528.05	459,625.22	462,719.22
Total Projected Indirect 2025-2026 (Numerator)	410,349.07	3,487,957.55	3,484,863.55
Direct Costs	37,150,047.83	33,972,342.18	33,972,342.18
Rate for 2025-2026 **	1.10*	10.27*	10.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70350
Form R0418

*** Preliminary ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,994,490.08	8,577,730.70	8,577,730.70
2021-2022 Fixed Carry Forward	101,939.39	-59,089.37	-58,586.49
Total Indirect Costs	1,892,550.69	8,636,820.07	8,636,317.19
2021-2022 Direct Costs	83,554,661.49	76,744,881.87	76,744,881.87
2023-2024 Rate	2.27*	11.25*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	95,067,170.59	88,260,445.52	88,260,445.52
Indirect costs based on rate ** multiplied by actual direct costs	2,158,024.77	9,929,300.12	9,929,300.12
2023-2024 Actual Indirect Costs	2,332,815.73	9,139,540.80	9,139,540.80
2021-2022 Fixed Carry Forward	101,939.39	-59,089.37	-58,586.49
Total Indirect Costs	2,230,876.34	9,198,630.17	9,198,127.29
Over/(Under) Recovery	-72,851.57	730,669.95	731,172.83

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,332,815.73	9,139,540.80	9,139,540.80
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-72,851.57	730,669.95	731,172.83
Total Projected Indirect 2025-2026 (Numerator)	2,405,667.30	8,408,870.85	8,408,367.97
Direct Costs	95,067,170.59	88,260,445.52	88,260,445.52
Rate for 2025-2026 **	2.53*	9.53*	9.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70901
Form R0418

*** Preliminary ***

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	50,057.00	209,122.00	209,122.00
2021-2022 Fixed Carry Forward	557.42	-20,434.57	-20,085.81
Total Indirect Costs	49,499.58	229,556.57	229,207.81
2021-2022 Direct Costs	1,947,960.00	1,788,895.00	1,788,895.00
2023-2024 Rate	2.54*	12.83*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,108,574.46	1,949,996.76	1,949,996.76
Indirect costs based on rate ** multiplied by actual direct costs	53,557.79	250,184.58	249,794.58
2023-2024 Actual Indirect Costs	52,206.53	210,784.23	210,784.23
2021-2022 Fixed Carry Forward	557.42	-20,434.57	-20,085.81
Total Indirect Costs	51,649.11	231,218.80	230,870.04
Over/(Under) Recovery	1,908.68	18,965.78	18,924.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	52,206.53	210,784.23	210,784.23
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,908.68	18,965.78	18,924.54
Total Projected Indirect 2025-2026 (Numerator)	50,297.85	191,818.45	191,859.69
Direct Costs	2,108,574.46	1,949,996.76	1,949,996.76
Rate for 2025-2026 **	2.39*	9.84*	9.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70902
Form R0418

*** Preliminary ***

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	132,712.00	457,875.00	457,875.00
2021-2022 Fixed Carry Forward	1,542.02	-58,581.45	-58,581.45
Total Indirect Costs	131,169.98	516,456.45	516,456.45
2021-2022 Direct Costs	4,469,874.00	4,144,711.00	4,144,711.00
2023-2024 Rate	2.93*	12.46*	12.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,373,729.00	5,006,042.00	5,006,042.00
Indirect costs based on rate ** multiplied by actual direct costs	157,450.26	623,752.83	623,752.83
2023-2024 Actual Indirect Costs	170,260.00	537,947.00	537,947.00
2021-2022 Fixed Carry Forward	1,542.02	-58,581.45	-58,581.45
Total Indirect Costs	168,717.98	596,528.45	596,528.45
Over/(Under) Recovery	-11,267.72	27,224.38	27,224.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	170,260.00	537,947.00	537,947.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,267.72	27,224.38	27,224.38
Total Projected Indirect 2025-2026 (Numerator)	181,527.72	510,722.62	510,722.62
Direct Costs	5,373,729.00	5,006,042.00	5,006,042.00
Rate for 2025-2026 **	3.38*	10.20*	10.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70904
Form R0418

*** Preliminary ***

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	346,234.12	1,042,187.05	1,042,187.05
2021-2022 Fixed Carry Forward	53,051.17	99,610.67	100,074.38
Total Indirect Costs	293,182.95	942,576.38	942,112.67
2021-2022 Direct Costs	9,404,678.25	8,708,725.32	8,708,725.32
2023-2024 Rate	3.12*	10.82*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,615,829.17	9,641,967.87	9,641,967.87
Indirect costs based on rate ** multiplied by actual direct costs	331,213.87	1,043,260.92	1,043,260.92
2023-2024 Actual Indirect Costs	461,100.49	1,434,961.79	1,434,961.79
2021-2022 Fixed Carry Forward	53,051.17	99,610.67	100,074.38
Total Indirect Costs	408,049.32	1,335,351.12	1,334,887.41
Over/(Under) Recovery	-76,835.45	-292,090.20	-291,626.49

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	461,100.49	1,434,961.79	1,434,961.79
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-76,835.45	-292,090.20	-291,626.49
Total Projected Indirect 2025-2026 (Numerator)	537,935.94	1,727,051.99	1,726,588.28
Direct Costs	10,615,829.17	9,641,967.87	9,641,967.87
Rate for 2025-2026 **	5.07*	17.91*	17.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70905
Form R0418

*** Preliminary ***

Vanderbilt Charter Academy
301 W 16TH ST
HOLLAND, MI 49423

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	212,456.00	1,125,050.00	1,125,050.00
2021-2022 Fixed Carry Forward	11,819.77	0.00	0.00
Total Indirect Costs	200,636.23	1,125,050.00	1,125,050.00
2021-2022 Direct Costs	5,656,191.00	4,743,597.00	4,743,597.00
2023-2024 Rate	3.55*	23.72*	23.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,946,525.00	5,016,188.00	5,016,188.00
Indirect costs based on rate ** multiplied by actual direct costs	211,101.64	752,428.20	1,189,839.79
2023-2024 Actual Indirect Costs	148,965.00	1,079,302.00	1,079,302.00
2021-2022 Fixed Carry Forward	11,819.77	0.00	0.00
Total Indirect Costs	137,145.23	1,079,302.00	1,079,302.00
Over/(Under) Recovery	73,956.41	0.00	110,537.79

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	148,965.00	1,079,302.00	1,079,302.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	73,956.41	0.00	110,537.79
Total Projected Indirect 2025-2026 (Numerator)	75,008.59	1,079,302.00	968,764.21
Direct Costs	5,946,525.00	5,016,188.00	5,016,188.00
Rate for 2025-2026 **	1.26*	21.52*	19.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70906
Form R0418

*** Preliminary ***

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	433,429.00	1,543,808.00	1,543,808.00
2021-2022 Fixed Carry Forward	53,327.04	0.00	0.00
Total Indirect Costs	380,101.96	1,543,808.00	1,543,808.00
2021-2022 Direct Costs	7,137,890.00	6,027,511.00	6,027,511.00
2023-2024 Rate	5.33*	25.61*	25.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,821,772.00	6,608,699.00	6,608,699.00
Indirect costs based on rate ** multiplied by actual direct costs	416,900.45	991,304.85	1,652,174.75
2023-2024 Actual Indirect Costs	247,728.00	1,460,801.00	1,460,801.00
2021-2022 Fixed Carry Forward	53,327.04	0.00	0.00
Total Indirect Costs	194,400.96	1,460,801.00	1,460,801.00
Over/(Under) Recovery	222,499.49	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	247,728.00	1,460,801.00	1,460,801.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	222,499.49	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	25,228.51	1,460,801.00	1,460,801.00
Direct Costs	7,821,772.00	6,608,699.00	6,608,699.00
Rate for 2025-2026 **	0.32*	22.10*	22.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70908
Form R0418

*** Preliminary ***

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	68,280.10	282,826.10	282,826.10
2021-2022 Fixed Carry Forward	2,174.88	0.00	397,754.55
Total Indirect Costs	66,105.22	282,826.10	-114,928.45
2021-2022 Direct Costs	3,053,847.83	2,839,301.83	2,839,301.83
2023-2024 Rate	2.16*	9.96*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,281,313.15	3,034,078.25	3,034,078.25
Indirect costs based on rate ** multiplied by actual direct costs	70,876.36	302,194.19	0.00
2023-2024 Actual Indirect Costs	100,642.15	347,877.05	347,877.05
2021-2022 Fixed Carry Forward	2,174.88	0.00	397,754.55
Total Indirect Costs	98,467.27	347,877.05	-49,877.50
Over/(Under) Recovery	-27,590.91	-45,682.86	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	100,642.15	347,877.05	347,877.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,590.91	-45,682.86	0.00
Total Projected Indirect 2025-2026 (Numerator)	128,233.06	393,559.91	347,877.05
Direct Costs	3,281,313.15	3,034,078.25	3,034,078.25
Rate for 2025-2026 **	3.91*	12.97*	11.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 70909
Form R0418

*** Preliminary ***

ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	192,731.79	306,963.06	306,963.06
2021-2022 Fixed Carry Forward	-4,673.95	0.00	239,182.37
Total Indirect Costs	197,405.74	306,963.06	67,780.69
2021-2022 Direct Costs	2,790,103.07	2,675,871.80	2,675,871.80
2023-2024 Rate	7.08*	11.47*	2.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,980,805.29	2,476,237.32	2,476,237.32
Indirect costs based on rate ** multiplied by actual direct costs	211,041.01	284,024.42	62,648.80
2023-2024 Actual Indirect Costs	138,575.62	643,143.59	643,143.59
2021-2022 Fixed Carry Forward	-4,673.95	0.00	239,182.37
Total Indirect Costs	143,249.57	643,143.59	403,961.22
Over/(Under) Recovery	67,791.44	-359,119.17	-341,312.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	138,575.62	643,143.59	643,143.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	67,791.44	-359,119.17	-341,312.42
Total Projected Indirect 2025-2026 (Numerator)	70,784.18	1,002,262.76	984,456.01
Direct Costs	2,980,805.29	2,476,237.32	2,476,237.32
Rate for 2025-2026 **	2.37*	40.48*	39.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 71050
Form R0418

*** Preliminary ***

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	246,307.33	781,918.21	781,918.21
2021-2022 Fixed Carry Forward	16,782.62	106,935.65	106,777.38
Total Indirect Costs	229,524.71	674,982.56	675,140.83
2021-2022 Direct Costs	7,244,943.79	6,709,332.91	6,709,332.91
2023-2024 Rate	3.17*	10.06*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,823,252.28	7,219,812.19	7,219,812.19
Indirect costs based on rate ** multiplied by actual direct costs	247,997.10	726,313.11	726,313.11
2023-2024 Actual Indirect Costs	291,307.66	894,747.75	894,747.75
2021-2022 Fixed Carry Forward	16,782.62	106,935.65	106,777.38
Total Indirect Costs	274,525.04	787,812.10	787,970.37
Over/(Under) Recovery	-26,527.94	-61,498.99	-61,657.26

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	291,307.66	894,747.75	894,747.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,527.94	-61,498.99	-61,657.26
Total Projected Indirect 2025-2026 (Numerator)	317,835.60	956,246.74	956,405.01
Direct Costs	7,823,252.28	7,219,812.19	7,219,812.19
Rate for 2025-2026 **	4.06*	13.24*	13.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 71060
Form R0418

*** Preliminary ***

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	86,988.33	339,863.25	339,863.25
2021-2022 Fixed Carry Forward	9,300.97	-54,087.14	-56,479.55
Total Indirect Costs	77,687.36	393,950.39	396,342.80
2021-2022 Direct Costs	2,427,731.13	2,174,856.21	2,174,856.21
2023-2024 Rate	3.20*	18.11*	18.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,870,500.23	2,581,789.77	2,581,789.77
Indirect costs based on rate ** multiplied by actual direct costs	91,856.01	387,268.47	470,402.10
2023-2024 Actual Indirect Costs	80,999.72	369,710.18	369,710.18
2021-2022 Fixed Carry Forward	9,300.97	-54,087.14	-56,479.55
Total Indirect Costs	71,698.75	423,797.32	426,189.73
Over/(Under) Recovery	20,157.26	0.00	44,212.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	80,999.72	369,710.18	369,710.18
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	20,157.26	0.00	44,212.37
Total Projected Indirect 2025-2026 (Numerator)	60,842.46	369,710.18	325,497.81
Direct Costs	2,870,500.23	2,581,789.77	2,581,789.77
Rate for 2025-2026 **	2.12*	14.32*	12.61**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 71080
Form R0418

*** Preliminary ***

Rogers City Area Schools
1033 W HURON AVE STE B
ROGERS CITY, MI 49779

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	202,463.03	847,547.46	847,547.46
2021-2022 Fixed Carry Forward	-27,888.74	-116,213.31	-116,387.53
Total Indirect Costs	230,351.77	963,760.77	963,934.99
2021-2022 Direct Costs	6,131,838.88	5,486,754.45	5,486,754.45
2023-2024 Rate	3.76*	17.57*	17.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,535,065.52	5,693,770.65	5,693,770.65
Indirect costs based on rate ** multiplied by actual direct costs	245,718.46	854,065.60	1,000,395.50
2023-2024 Actual Indirect Costs	253,672.66	1,094,967.53	1,094,967.53
2021-2022 Fixed Carry Forward	-27,888.74	-116,213.31	-116,387.53
Total Indirect Costs	281,561.40	1,211,180.84	1,211,355.06
Over/(Under) Recovery	-35,842.94	0.00	-210,959.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	253,672.66	1,094,967.53	1,094,967.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,842.94	0.00	-210,959.56
Total Projected Indirect 2025-2026 (Numerator)	289,515.60	1,094,967.53	1,305,927.09
Direct Costs	6,535,065.52	5,693,770.65	5,693,770.65
Rate for 2025-2026 **	4.43*	19.23*	22.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 71902
Form R0418

*** Preliminary ***

Presque Isle Academy
P.O. Box 731
ONAWAY, MI 49765

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	11,628.65	29,863.05	29,863.05
2021-2022 Fixed Carry Forward	2,365.21	0.00	6,234.24
Total Indirect Costs	9,263.44	29,863.05	23,628.81
2021-2022 Direct Costs	294,154.79	275,920.39	275,920.39
2023-2024 Rate	3.15*	10.82*	8.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	362,172.42	343,033.98	343,033.98
Indirect costs based on rate ** multiplied by actual direct costs	11,408.43	37,116.28	29,363.71
2023-2024 Actual Indirect Costs	11,971.17	31,109.61	31,109.61
2021-2022 Fixed Carry Forward	2,365.21	0.00	6,234.24
Total Indirect Costs	9,605.96	31,109.61	24,875.37
Over/(Under) Recovery	1,802.47	6,006.67	4,488.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	11,971.17	31,109.61	31,109.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,802.47	6,006.67	4,488.34
Total Projected Indirect 2025-2026 (Numerator)	10,168.70	25,102.94	26,621.27
Direct Costs	362,172.42	343,033.98	343,033.98
Rate for 2025-2026 **	2.81*	7.32*	7.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 72000
Form R0418

*** Preliminary ***

C.O.O.R. ISD
11051 N CUT RD
ROSCOMMON, MI 48653

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	225,829.00	585,155.45	585,155.45
2021-2022 Fixed Carry Forward	-40,398.05	-305,979.80	-305,979.80
Total Indirect Costs	266,227.05	891,135.25	891,135.25
2021-2022 Direct Costs	9,412,738.58	9,053,412.13	9,053,412.13
2023-2024 Rate	2.83*	9.84*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,617,715.24	11,185,696.26	11,185,696.26
Indirect costs based on rate ** multiplied by actual direct costs	328,781.34	1,100,672.51	1,100,672.51
2023-2024 Actual Indirect Costs	702,923.34	1,134,942.32	1,134,942.32
2021-2022 Fixed Carry Forward	-40,398.05	-305,979.80	-305,979.80
Total Indirect Costs	743,321.39	1,440,922.12	1,440,922.12
Over/(Under) Recovery	-414,540.05	-340,249.61	-340,249.61

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	702,923.34	1,134,942.32	1,134,942.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-414,540.05	-340,249.61	-340,249.61
Total Projected Indirect 2025-2026 (Numerator)	1,117,463.39	1,475,191.93	1,475,191.93
Direct Costs	11,617,715.24	11,185,696.26	11,185,696.26
Rate for 2025-2026 **	9.62*	13.19*	13.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 72010
Form R0418

*** Preliminary ***

Roscommon Area Public Schools
299 W. Sunset
Roscommon, MI 48653

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,648.48	1,740,844.69	1,740,844.69
2021-2022 Fixed Carry Forward	-5,717.61	0.00	-146,459.26
Total Indirect Costs	423,366.09	1,740,844.69	1,887,303.95
2021-2022 Direct Costs	11,447,659.29	10,124,463.08	10,124,463.08
2023-2024 Rate	3.70*	17.19*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,693,607.27	12,255,493.99	12,255,493.99
Indirect costs based on rate ** multiplied by actual direct costs	506,663.47	1,838,324.10	2,284,424.08
2023-2024 Actual Indirect Costs	532,115.45	1,970,228.73	1,970,228.73
2021-2022 Fixed Carry Forward	-5,717.61	0.00	-146,459.26
Total Indirect Costs	537,833.06	1,970,228.73	2,116,687.99
Over/(Under) Recovery	-31,169.59	0.00	167,736.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	532,115.45	1,970,228.73	1,970,228.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-31,169.59	0.00	167,736.09
Total Projected Indirect 2025-2026 (Numerator)	563,285.04	1,970,228.73	1,802,492.64
Direct Costs	13,693,607.27	12,255,493.99	12,255,493.99
Rate for 2025-2026 **	4.11*	16.08*	14.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 72020
Form R0418

*** Preliminary ***

Houghton Lake Community Schools
4433 W HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	613,119.83	1,586,996.78	1,586,996.78
2021-2022 Fixed Carry Forward	-35,689.11	85,591.10	85,393.02
Total Indirect Costs	648,808.94	1,501,405.68	1,501,603.76
2021-2022 Direct Costs	13,679,141.30	12,705,264.35	12,705,264.35
2023-2024 Rate	4.74*	11.82*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,572,132.50	14,299,185.88	14,299,185.88
Indirect costs based on rate ** multiplied by actual direct costs	738,119.08	1,690,163.77	1,690,163.77
2023-2024 Actual Indirect Costs	684,844.15	1,957,790.77	1,957,790.77
2021-2022 Fixed Carry Forward	-35,689.11	85,591.10	85,393.02
Total Indirect Costs	720,533.26	1,872,199.67	1,872,397.75
Over/(Under) Recovery	17,585.82	-182,035.90	-182,233.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	684,844.15	1,957,790.77	1,957,790.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	17,585.82	-182,035.90	-182,233.98
Total Projected Indirect 2025-2026 (Numerator)	667,258.33	2,139,826.67	2,140,024.75
Direct Costs	15,572,132.50	14,299,185.88	14,299,185.88
Rate for 2025-2026 **	4.28*	14.96*	14.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 72901
Form R0418

*** Preliminary ***

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	30,174.64	731,468.21	731,468.21
2021-2022 Fixed Carry Forward	51,181.32	100,576.46	100,576.46
Total Indirect Costs	-21,006.68	630,891.75	630,891.75
2021-2022 Direct Costs	9,987,000.61	9,285,707.04	9,285,707.04
2023-2024 Rate	0.00*	6.79*	6.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,868,712.83	9,168,399.97	9,168,399.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	622,534.36	622,534.36
2023-2024 Actual Indirect Costs	134,618.08	834,930.94	834,930.94
2021-2022 Fixed Carry Forward	51,181.32	100,576.46	100,576.46
Total Indirect Costs	83,436.76	734,354.48	734,354.48
Over/(Under) Recovery	51,181.32	-11,243.66	-11,243.66

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	134,618.08	834,930.94	834,930.94
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	51,181.32	-11,243.66	-11,243.66
Total Projected Indirect 2025-2026 (Numerator)	83,436.76	846,174.60	846,174.60
Direct Costs	9,868,712.83	9,168,399.97	9,168,399.97
Rate for 2025-2026 **	0.85*	9.23*	9.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73000
Form R0418

*** Preliminary ***

Saginaw ISD
3933 BARNARD RD
Saginaw, MI 48603

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,053,013.24	6,612,533.26	6,612,533.26
2021-2022 Fixed Carry Forward	618,882.24	-135,212.65	-136,763.13
Total Indirect Costs	3,434,131.00	6,747,745.91	6,749,296.39
2021-2022 Direct Costs	63,632,489.46	61,072,969.44	61,072,969.44
2023-2024 Rate	5.40*	11.05*	11.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	72,930,044.05	69,732,094.50	69,732,094.50
Indirect costs based on rate ** multiplied by actual direct costs	3,938,222.38	7,705,396.44	7,705,396.44
2023-2024 Actual Indirect Costs	4,779,014.04	7,976,963.59	7,976,963.59
2021-2022 Fixed Carry Forward	618,882.24	-135,212.65	-136,763.13
Total Indirect Costs	4,160,131.80	8,112,176.24	8,113,726.72
Over/(Under) Recovery	-221,909.42	-406,779.80	-408,330.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,779,014.04	7,976,963.59	7,976,963.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-221,909.42	-406,779.80	-408,330.28
Total Projected Indirect 2025-2026 (Numerator)	5,000,923.46	8,383,743.39	8,385,293.87
Direct Costs	72,930,044.05	69,732,094.50	69,732,094.50
Rate for 2025-2026 **	6.86*	12.02*	12.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73010
Form R0418

*** Preliminary ***

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,317,511.33	10,501,902.23	10,501,902.23
2021-2022 Fixed Carry Forward	325,207.06	0.00	274,264.50
Total Indirect Costs	1,992,304.27	10,501,902.23	10,227,637.73
2021-2022 Direct Costs	69,518,542.84	65,214,048.54	65,214,048.54
2023-2024 Rate	2.87*	16.10*	15.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	96,181,645.21	88,009,228.43	88,009,228.43
Indirect costs based on rate ** multiplied by actual direct costs	2,760,413.22	13,201,384.26	13,799,847.02
2023-2024 Actual Indirect Costs	3,950,675.51	12,123,092.29	12,123,092.29
2021-2022 Fixed Carry Forward	325,207.06	0.00	274,264.50
Total Indirect Costs	3,625,468.45	12,123,092.29	11,848,827.79
Over/(Under) Recovery	-865,055.23	0.00	1,951,019.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,950,675.51	12,123,092.29	12,123,092.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-865,055.23	0.00	1,951,019.23
Total Projected Indirect 2025-2026 (Numerator)	4,815,730.74	12,123,092.29	10,172,073.06
Direct Costs	96,181,645.21	88,009,228.43	88,009,228.43
Rate for 2025-2026 **	5.01*	13.77*	11.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73030
Form R0418

*** Preliminary ***

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	763,825.53	2,597,489.47	2,597,489.47
2021-2022 Fixed Carry Forward	126,449.67	368,260.92	368,057.66
Total Indirect Costs	637,375.86	2,229,228.55	2,229,431.81
2021-2022 Direct Costs	26,562,497.93	24,728,833.99	24,728,833.99
2023-2024 Rate	2.40*	9.01*	9.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,569,985.73	29,379,464.81	29,379,464.81
Indirect costs based on rate ** multiplied by actual direct costs	757,679.66	2,647,089.78	2,650,027.73
2023-2024 Actual Indirect Costs	988,066.19	3,178,587.11	3,178,587.11
2021-2022 Fixed Carry Forward	126,449.67	368,260.92	368,057.66
Total Indirect Costs	861,616.52	2,810,326.19	2,810,529.45
Over/(Under) Recovery	22,512.80	-163,236.41	-160,501.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	988,066.19	3,178,587.11	3,178,587.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	22,512.80	-163,236.41	-160,501.72
Total Projected Indirect 2025-2026 (Numerator)	965,553.39	3,341,823.52	3,339,088.83
Direct Costs	31,569,985.73	29,379,464.81	29,379,464.81
Rate for 2025-2026 **	3.06*	11.37*	11.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73040
Form R0418

*** Preliminary ***

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,416,947.62	5,320,511.22	5,320,511.22
2021-2022 Fixed Carry Forward	59,823.96	-270,284.92	-270,284.92
Total Indirect Costs	1,357,123.66	5,590,796.14	5,590,796.14
2021-2022 Direct Costs	54,819,040.31	50,740,086.50	50,740,086.50
2023-2024 Rate	2.48*	11.02*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	62,559,124.64	58,323,524.80	58,323,524.80
Indirect costs based on rate ** multiplied by actual direct costs	1,551,466.29	6,427,252.43	6,427,252.43
2023-2024 Actual Indirect Costs	1,847,310.24	6,082,910.08	6,082,910.08
2021-2022 Fixed Carry Forward	59,823.96	-270,284.92	-270,284.92
Total Indirect Costs	1,787,486.28	6,353,195.00	6,353,195.00
Over/(Under) Recovery	-236,019.99	74,057.43	74,057.43

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,847,310.24	6,082,910.08	6,082,910.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-236,019.99	74,057.43	74,057.43
Total Projected Indirect 2025-2026 (Numerator)	2,083,330.23	6,008,852.65	6,008,852.65
Direct Costs	62,559,124.64	58,323,524.80	58,323,524.80
Rate for 2025-2026 **	3.33*	10.30*	10.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73110
Form R0418

*** Preliminary ***

Chesaning Union Schools
850 N 4TH ST
CHESANING, MI 48616

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	436,745.43	1,926,812.38	1,926,812.38
2021-2022 Fixed Carry Forward	-36,253.58	-37,364.59	-37,364.59
Total Indirect Costs	472,999.01	1,964,176.97	1,964,176.97
2021-2022 Direct Costs	16,878,830.27	15,388,763.32	15,388,763.32
2023-2024 Rate	2.80*	12.76*	12.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	18,182,628.55	16,485,751.04	16,485,751.04
Indirect costs based on rate ** multiplied by actual direct costs	509,113.60	2,103,581.83	2,103,581.83
2023-2024 Actual Indirect Costs	460,767.96	2,157,645.47	2,157,645.47
2021-2022 Fixed Carry Forward	-36,253.58	-37,364.59	-37,364.59
Total Indirect Costs	497,021.54	2,195,010.06	2,195,010.06
Over/(Under) Recovery	12,092.06	-91,428.23	-91,428.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	460,767.96	2,157,645.47	2,157,645.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,092.06	-91,428.23	-91,428.23
Total Projected Indirect 2025-2026 (Numerator)	448,675.90	2,249,073.70	2,249,073.70
Direct Costs	18,182,628.55	16,485,751.04	16,485,751.04
Rate for 2025-2026 **	2.47*	13.64*	13.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73170
Form R0418

*** Preliminary ***

Birch Run Area Schools
12450 CHURCH ST STE 2
BIRCH RUN, MI 48415

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	496,643.32	2,825,387.19	2,825,387.19
2021-2022 Fixed Carry Forward	64,101.58	-933,129.26	-932,627.29
Total Indirect Costs	432,541.74	3,758,516.45	3,758,014.48
2021-2022 Direct Costs	21,172,872.48	18,844,128.61	18,844,128.61
2023-2024 Rate	2.04*	19.95*	19.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	23,010,483.07	21,312,796.64	21,312,796.64
Indirect costs based on rate ** multiplied by actual direct costs	469,413.85	3,196,919.50	4,249,771.65
2023-2024 Actual Indirect Costs	668,444.82	2,366,131.25	2,366,131.25
2021-2022 Fixed Carry Forward	64,101.58	-933,129.26	-932,627.29
Total Indirect Costs	604,343.24	3,299,260.51	3,298,758.54
Over/(Under) Recovery	-134,929.39	0.00	951,013.11

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	668,444.82	2,366,131.25	2,366,131.25
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-134,929.39	0.00	951,013.11
Total Projected Indirect 2025-2026 (Numerator)	803,374.21	2,366,131.25	1,415,118.14
Direct Costs	23,010,483.07	21,312,796.64	21,312,796.64
Rate for 2025-2026 **	3.49*	11.10*	6.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73180
Form R0418

*** Preliminary ***

Bridgeport-Spaulding Community School District
4691 BEARCAT BLVD
BRIDGEPORT, MI 48722

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	740,292.67	3,674,253.51	3,674,253.51
2021-2022 Fixed Carry Forward	-220,452.36	0.00	-719,552.15
Total Indirect Costs	960,745.03	3,674,253.51	4,393,805.66
2021-2022 Direct Costs	18,253,497.87	15,319,537.03	15,319,537.03
2023-2024 Rate	5.26*	23.98*	28.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,137,264.88	17,404,102.64	17,404,102.64
Indirect costs based on rate ** multiplied by actual direct costs	1,059,220.13	2,610,615.40	4,351,025.66
2023-2024 Actual Indirect Costs	654,000.16	3,387,162.40	3,387,162.40
2021-2022 Fixed Carry Forward	-220,452.36	0.00	-719,552.15
Total Indirect Costs	874,452.52	3,387,162.40	4,106,714.55
Over/(Under) Recovery	184,767.61	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	654,000.16	3,387,162.40	3,387,162.40
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	184,767.61	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	469,232.55	3,387,162.40	3,387,162.40
Direct Costs	20,137,264.88	17,404,102.64	17,404,102.64
Rate for 2025-2026 **	2.33*	19.46*	19.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73190
Form R0418

*** Preliminary ***

Frankenmuth School District
525 E GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	822,952.30	2,624,128.73	2,624,128.73
2021-2022 Fixed Carry Forward	-91,400.49	0.00	-355,449.34
Total Indirect Costs	914,352.79	2,624,128.73	2,979,578.07
2021-2022 Direct Costs	15,836,977.01	14,035,800.58	14,035,800.58
2023-2024 Rate	5.77*	18.70*	21.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,699,731.35	15,528,783.21	15,528,783.21
Indirect costs based on rate ** multiplied by actual direct costs	1,021,274.50	2,329,317.48	3,296,760.68
2023-2024 Actual Indirect Costs	1,067,059.71	3,238,007.85	3,238,007.85
2021-2022 Fixed Carry Forward	-91,400.49	0.00	-355,449.34
Total Indirect Costs	1,158,460.20	3,238,007.85	3,593,457.19
Over/(Under) Recovery	-137,185.70	0.00	-296,696.51

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,067,059.71	3,238,007.85	3,238,007.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-137,185.70	0.00	-296,696.51
Total Projected Indirect 2025-2026 (Numerator)	1,204,245.41	3,238,007.85	3,534,704.36
Direct Costs	17,699,731.35	15,528,783.21	15,528,783.21
Rate for 2025-2026 **	6.80*	20.85*	22.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73200
Form R0418

*** Preliminary ***

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	661,173.16	2,474,734.04	2,474,734.04
2021-2022 Fixed Carry Forward	73,178.09	-11,414.74	-70,417.28
Total Indirect Costs	587,995.07	2,486,148.78	2,545,151.32
2021-2022 Direct Costs	21,938,718.55	20,125,157.67	20,125,157.67
2023-2024 Rate	2.68*	12.35*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,485,525.40	22,545,834.50	22,545,834.50
Indirect costs based on rate ** multiplied by actual direct costs	656,212.08	2,784,410.56	2,852,048.06
2023-2024 Actual Indirect Costs	734,714.47	2,674,405.37	2,674,405.37
2021-2022 Fixed Carry Forward	73,178.09	-11,414.74	-70,417.28
Total Indirect Costs	661,536.38	2,685,820.11	2,744,822.65
Over/(Under) Recovery	-5,324.30	98,590.45	107,225.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	734,714.47	2,674,405.37	2,674,405.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-5,324.30	98,590.45	107,225.41
Total Projected Indirect 2025-2026 (Numerator)	740,038.77	2,575,814.92	2,567,179.96
Direct Costs	24,485,525.40	22,545,834.50	22,545,834.50
Rate for 2025-2026 **	3.02*	11.42*	11.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73210
Form R0418

*** Preliminary ***

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	563,884.28	1,940,002.50	1,940,002.50
2021-2022 Fixed Carry Forward	36,042.35	0.00	-53,015.91
Total Indirect Costs	527,841.93	1,940,002.50	1,993,018.41
2021-2022 Direct Costs	13,640,245.24	12,264,127.02	12,264,127.02
2023-2024 Rate	3.87*	15.82*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,688,520.31	12,964,982.62	12,964,982.62
Indirect costs based on rate ** multiplied by actual direct costs	568,445.74	1,944,747.39	2,106,809.68
2023-2024 Actual Indirect Costs	931,949.86	2,655,487.55	2,655,487.55
2021-2022 Fixed Carry Forward	36,042.35	0.00	-53,015.91
Total Indirect Costs	895,907.51	2,655,487.55	2,708,503.46
Over/(Under) Recovery	-327,461.77	0.00	-601,693.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	931,949.86	2,655,487.55	2,655,487.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-327,461.77	0.00	-601,693.78
Total Projected Indirect 2025-2026 (Numerator)	1,259,411.63	2,655,487.55	3,257,181.33
Direct Costs	14,688,520.31	12,964,982.62	12,964,982.62
Rate for 2025-2026 **	8.57*	20.48*	25.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73230
Form R0418

*** Preliminary ***

Merrill Community Schools
755 W ALICE ST
MERRILL, MI 48637

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	147,556.24	849,127.16	849,127.16
2021-2022 Fixed Carry Forward	25,977.75	0.00	154,103.38
Total Indirect Costs	121,578.49	849,127.16	695,023.78
2021-2022 Direct Costs	6,900,544.61	6,198,973.69	6,198,973.69
2023-2024 Rate	1.76*	13.70*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,061,175.25	7,248,752.93	7,248,752.93
Indirect costs based on rate ** multiplied by actual direct costs	141,876.68	993,079.15	812,585.20
2023-2024 Actual Indirect Costs	192,415.38	1,004,837.70	1,004,837.70
2021-2022 Fixed Carry Forward	25,977.75	0.00	154,103.38
Total Indirect Costs	166,437.63	1,004,837.70	850,734.32
Over/(Under) Recovery	-24,560.95	-11,758.55	-38,149.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	192,415.38	1,004,837.70	1,004,837.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-24,560.95	-11,758.55	-38,149.12
Total Projected Indirect 2025-2026 (Numerator)	216,976.33	1,016,596.25	1,042,986.82
Direct Costs	8,061,175.25	7,248,752.93	7,248,752.93
Rate for 2025-2026 **	2.69*	14.02*	14.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73240
Form R0418

*** Preliminary ***

St. Charles Community Schools
891 W WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	446,458.48	1,274,871.49	1,274,871.49
2021-2022 Fixed Carry Forward	28,884.85	-12,611.43	-12,611.43
Total Indirect Costs	417,573.63	1,287,482.92	1,287,482.92
2021-2022 Direct Costs	10,190,738.50	9,362,325.49	9,362,325.49
2023-2024 Rate	4.10*	13.75*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,148,134.35	9,295,014.34	9,295,014.34
Indirect costs based on rate ** multiplied by actual direct costs	416,073.51	1,278,064.47	1,278,064.47
2023-2024 Actual Indirect Costs	442,592.88	1,295,712.89	1,295,712.89
2021-2022 Fixed Carry Forward	28,884.85	-12,611.43	-12,611.43
Total Indirect Costs	413,708.03	1,308,324.32	1,308,324.32
Over/(Under) Recovery	2,365.48	-30,259.85	-30,259.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	442,592.88	1,295,712.89	1,295,712.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,365.48	-30,259.85	-30,259.85
Total Projected Indirect 2025-2026 (Numerator)	440,227.40	1,325,972.74	1,325,972.74
Direct Costs	10,148,134.35	9,295,014.34	9,295,014.34
Rate for 2025-2026 **	4.34*	14.27*	14.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73255
Form R0418

*** Preliminary ***

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	618,250.79	2,331,946.24	2,331,946.24
2021-2022 Fixed Carry Forward	70,902.35	104,703.47	104,882.63
Total Indirect Costs	547,348.44	2,227,242.77	2,227,063.61
2021-2022 Direct Costs	19,793,074.85	18,079,379.40	18,079,379.40
2023-2024 Rate	2.77*	12.32*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	22,701,196.24	20,549,886.92	20,549,886.92
Indirect costs based on rate ** multiplied by actual direct costs	628,823.14	2,531,746.07	2,531,746.07
2023-2024 Actual Indirect Costs	672,070.41	2,823,379.73	2,823,379.73
2021-2022 Fixed Carry Forward	70,902.35	104,703.47	104,882.63
Total Indirect Costs	601,168.06	2,718,676.26	2,718,497.10
Over/(Under) Recovery	27,655.08	-186,930.19	-186,751.03

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	672,070.41	2,823,379.73	2,823,379.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	27,655.08	-186,930.19	-186,751.03
Total Projected Indirect 2025-2026 (Numerator)	644,415.33	3,010,309.92	3,010,130.76
Direct Costs	22,701,196.24	20,549,886.92	20,549,886.92
Rate for 2025-2026 **	2.84*	14.65*	14.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73900
Form R0418

*** Preliminary ***

Saginaw Covenant Academy
508 S WASHINGTON AVE
SAGINAW, MI 48607

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	19,732.37	108,541.55	108,541.55
2021-2022 Fixed Carry Forward	20,494.53	0.00	34,829.65
Total Indirect Costs	-762.16	108,541.55	73,711.90
2021-2022 Direct Costs	931,178.15	842,368.97	842,368.97
2023-2024 Rate	0.00*	12.89*	8.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,384,470.14	1,314,200.16	1,314,200.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	169,400.40	114,992.51
2023-2024 Actual Indirect Costs	17,001.63	87,271.61	87,271.61
2021-2022 Fixed Carry Forward	20,494.53	0.00	34,829.65
Total Indirect Costs	-3,492.90	87,271.61	52,441.96
Over/(Under) Recovery	0.00	82,128.79	62,550.55

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	17,001.63	87,271.61	87,271.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	82,128.79	62,550.55
Total Projected Indirect 2025-2026 (Numerator)	17,001.63	5,142.82	24,721.06
Direct Costs	1,384,470.14	1,314,200.16	1,314,200.16
Rate for 2025-2026 **	1.23*	0.39*	1.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73908
Form R0418

*** Preliminary ***

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	134,807.05	432,096.30	432,096.30
2021-2022 Fixed Carry Forward	11,156.29	56,346.98	49,332.51
Total Indirect Costs	123,650.76	375,749.32	382,763.79
2021-2022 Direct Costs	3,568,845.02	3,271,555.77	3,271,555.77
2023-2024 Rate	3.46*	11.49*	11.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,292,741.37	3,886,152.02	3,886,152.02
Indirect costs based on rate ** multiplied by actual direct costs	148,528.85	446,518.87	454,679.79
2023-2024 Actual Indirect Costs	144,586.76	551,176.11	551,176.11
2021-2022 Fixed Carry Forward	11,156.29	56,346.98	49,332.51
Total Indirect Costs	133,430.47	494,829.13	501,843.60
Over/(Under) Recovery	15,098.38	-48,310.26	-47,163.81

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	144,586.76	551,176.11	551,176.11
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	15,098.38	-48,310.26	-47,163.81
Total Projected Indirect 2025-2026 (Numerator)	129,488.38	599,486.37	598,339.92
Direct Costs	4,292,741.37	3,886,152.02	3,886,152.02
Rate for 2025-2026 **	3.02*	15.43*	15.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73909
Form R0418

*** Preliminary ***

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	357,365.54	654,610.21	654,610.21
2021-2022 Fixed Carry Forward	10,967.78	0.00	542,472.93
Total Indirect Costs	346,397.76	654,610.21	112,137.28
2021-2022 Direct Costs	6,035,898.27	5,738,653.60	5,738,653.60
2023-2024 Rate	5.74*	11.41*	1.95**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,534,537.51	6,148,608.28	6,148,608.28
Indirect costs based on rate ** multiplied by actual direct costs	375,082.45	701,556.20	119,897.86
2023-2024 Actual Indirect Costs	399,716.06	785,645.29	785,645.29
2021-2022 Fixed Carry Forward	10,967.78	0.00	542,472.93
Total Indirect Costs	388,748.28	785,645.29	243,172.36
Over/(Under) Recovery	-13,665.83	-84,089.09	-123,274.50

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	399,716.06	785,645.29	785,645.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,665.83	-84,089.09	-123,274.50
Total Projected Indirect 2025-2026 (Numerator)	413,381.89	869,734.38	908,919.79
Direct Costs	6,534,537.51	6,148,608.28	6,148,608.28
Rate for 2025-2026 **	6.33*	14.15*	14.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73910
Form R0418

*** Preliminary ***

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	244,639.00	1,382,073.00	1,382,073.00
2021-2022 Fixed Carry Forward	-4,643.05	0.00	171,006.43
Total Indirect Costs	249,282.05	1,382,073.00	1,211,066.57
2021-2022 Direct Costs	7,581,747.00	6,444,313.00	6,444,313.00
2023-2024 Rate	3.29*	21.45*	18.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,464,843.00	6,221,527.00	6,221,527.00
Indirect costs based on rate ** multiplied by actual direct costs	245,593.33	933,229.05	1,169,024.92
2023-2024 Actual Indirect Costs	215,748.00	1,459,064.00	1,459,064.00
2021-2022 Fixed Carry Forward	-4,643.05	0.00	171,006.43
Total Indirect Costs	220,391.05	1,459,064.00	1,288,057.57
Over/(Under) Recovery	25,202.28	0.00	-119,032.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	215,748.00	1,459,064.00	1,459,064.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,202.28	0.00	-119,032.65
Total Projected Indirect 2025-2026 (Numerator)	190,545.72	1,459,064.00	1,578,096.65
Direct Costs	7,464,843.00	6,221,527.00	6,221,527.00
Rate for 2025-2026 **	2.55*	23.45*	25.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 73912
Form R0418

*** Preliminary ***

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	74,244.85	253,970.61	253,970.61
2021-2022 Fixed Carry Forward	11,357.90	0.00	0.00
Total Indirect Costs	62,886.95	253,970.61	253,970.61
2021-2022 Direct Costs	1,150,841.15	971,115.39	971,115.39
2023-2024 Rate	5.46*	26.15*	26.15**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,290,318.24	1,086,356.62	1,086,356.62
Indirect costs based on rate ** multiplied by actual direct costs	70,451.38	162,953.49	271,589.16
2023-2024 Actual Indirect Costs	1,181.02	205,142.64	205,142.64
2021-2022 Fixed Carry Forward	11,357.90	0.00	0.00
Total Indirect Costs	-10,176.88	205,142.64	205,142.64
Over/(Under) Recovery	80,628.26	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,181.02	205,142.64	205,142.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	80,628.26	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-79,447.24	205,142.64	205,142.64
Direct Costs	1,290,318.24	1,086,356.62	1,086,356.62
Rate for 2025-2026 **	0.00*	18.88*	18.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74000
Form R0418

*** Preliminary ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	7,108,185.72	9,065,368.02	9,065,368.02
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,108,185.72	9,065,368.02	9,065,368.02
2021-2022 Direct Costs	33,152,047.13	31,194,864.83	31,194,864.83
2023-2024 Rate	21.44*	29.06*	29.06**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	39,403,581.80	37,282,211.77	37,282,211.77
Indirect costs based on rate ** multiplied by actual direct costs	5,910,537.27	5,592,331.77	9,320,552.94
2023-2024 Actual Indirect Costs	8,054,703.34	10,176,073.37	10,176,073.37
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,054,703.34	10,176,073.37	10,176,073.37
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,054,703.34	10,176,073.37	10,176,073.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	8,054,703.34	10,176,073.37	10,176,073.37
Direct Costs	39,403,581.80	37,282,211.77	37,282,211.77
Rate for 2025-2026 **	20.44*	27.29*	27.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74010
Form R0418

*** Preliminary ***

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,170,377.95	10,730,630.91	10,730,630.91
2021-2022 Fixed Carry Forward	278,487.88	669,623.95	724,236.83
Total Indirect Costs	2,891,890.07	10,061,006.96	10,006,394.08
2021-2022 Direct Costs	87,503,808.71	80,340,062.46	80,340,062.46
2023-2024 Rate	3.30*	12.52*	12.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	110,158,711.97	102,517,385.47	102,517,385.47
Indirect costs based on rate ** multiplied by actual direct costs	3,635,237.50	12,835,176.66	12,773,666.23
2023-2024 Actual Indirect Costs	3,915,892.27	11,557,218.77	11,557,218.77
2021-2022 Fixed Carry Forward	278,487.88	669,623.95	724,236.83
Total Indirect Costs	3,637,404.39	10,887,594.82	10,832,981.94
Over/(Under) Recovery	-2,166.89	1,947,581.84	1,940,684.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,915,892.27	11,557,218.77	11,557,218.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,166.89	1,947,581.84	1,940,684.29
Total Projected Indirect 2025-2026 (Numerator)	3,918,059.16	9,609,636.93	9,616,534.48
Direct Costs	110,158,711.97	102,517,385.47	102,517,385.47
Rate for 2025-2026 **	3.56*	9.37*	9.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74030
Form R0418

*** Preliminary ***

Algonac Community School District
5200 TAFT RD
CLAY, MI 48001

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	242,078.54	2,229,478.06	2,229,478.06
2021-2022 Fixed Carry Forward	2,010.36	-10,536.30	-9,846.45
Total Indirect Costs	240,068.18	2,240,014.36	2,239,324.51
2021-2022 Direct Costs	17,733,301.18	15,745,901.66	15,745,901.66
2023-2024 Rate	1.35*	14.23*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,919,516.62	17,793,490.81	17,793,490.81
Indirect costs based on rate ** multiplied by actual direct costs	268,913.47	2,532,013.74	2,530,234.39
2023-2024 Actual Indirect Costs	236,267.24	2,362,293.05	2,362,293.05
2021-2022 Fixed Carry Forward	2,010.36	-10,536.30	-9,846.45
Total Indirect Costs	234,256.88	2,372,829.35	2,372,139.50
Over/(Under) Recovery	34,656.59	159,184.39	158,094.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	236,267.24	2,362,293.05	2,362,293.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	34,656.59	159,184.39	158,094.89
Total Projected Indirect 2025-2026 (Numerator)	201,610.65	2,203,108.66	2,204,198.16
Direct Costs	19,919,516.62	17,793,490.81	17,793,490.81
Rate for 2025-2026 **	1.01*	12.38*	12.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74040
Form R0418

*** Preliminary ***

Capac Community Schools
541 N GLASSFORD ST
Capac, MI 48014

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	408,800.25	1,399,090.70	1,399,090.70
2021-2022 Fixed Carry Forward	3,666.39	-76,041.65	-97,724.20
Total Indirect Costs	405,133.86	1,475,132.35	1,496,814.90
2021-2022 Direct Costs	9,899,711.69	8,909,421.24	8,909,421.24
2023-2024 Rate	4.09*	16.56*	16.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,302,976.23	8,327,019.21	8,327,019.21
Indirect costs based on rate ** multiplied by actual direct costs	380,491.73	1,249,052.88	1,398,939.23
2023-2024 Actual Indirect Costs	453,252.53	1,429,209.55	1,429,209.55
2021-2022 Fixed Carry Forward	3,666.39	-76,041.65	-97,724.20
Total Indirect Costs	449,586.14	1,505,251.20	1,526,933.75
Over/(Under) Recovery	-69,094.41	0.00	-127,994.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	453,252.53	1,429,209.55	1,429,209.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,094.41	0.00	-127,994.52
Total Projected Indirect 2025-2026 (Numerator)	522,346.94	1,429,209.55	1,557,204.07
Direct Costs	9,302,976.23	8,327,019.21	8,327,019.21
Rate for 2025-2026 **	5.61*	17.16*	18.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74050
Form R0418

*** Preliminary ***

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,843,607.34	5,514,816.55	5,514,816.55
2021-2022 Fixed Carry Forward	-250,324.78	-680,470.93	-683,710.03
Total Indirect Costs	2,093,932.12	6,195,287.48	6,198,526.58
2021-2022 Direct Costs	43,277,568.33	39,468,059.85	39,468,059.85
2023-2024 Rate	4.84*	15.70*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	53,038,638.59	48,574,887.01	48,574,887.01
Indirect costs based on rate ** multiplied by actual direct costs	2,567,070.11	7,286,233.05	7,631,114.75
2023-2024 Actual Indirect Costs	1,770,366.39	6,234,117.97	6,234,117.97
2021-2022 Fixed Carry Forward	-250,324.78	-680,470.93	-683,710.03
Total Indirect Costs	2,020,691.17	6,914,588.90	6,917,828.00
Over/(Under) Recovery	546,378.94	0.00	713,286.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,770,366.39	6,234,117.97	6,234,117.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	546,378.94	0.00	713,286.75
Total Projected Indirect 2025-2026 (Numerator)	1,223,987.45	6,234,117.97	5,520,831.22
Direct Costs	53,038,638.59	48,574,887.01	48,574,887.01
Rate for 2025-2026 **	2.31*	12.83*	11.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74100
Form R0418

*** Preliminary ***

Marysville Public Schools
495 E HURON BLVD
MARYSVILLE, MI 48040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	747,358.83	3,421,716.42	3,421,716.42
2021-2022 Fixed Carry Forward	33,505.66	11,502.47	13,322.66
Total Indirect Costs	713,853.17	3,410,213.95	3,408,393.76
2021-2022 Direct Costs	26,742,327.85	24,067,970.26	24,067,970.26
2023-2024 Rate	2.67*	14.17*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,437,466.07	27,226,731.72	27,226,731.72
Indirect costs based on rate ** multiplied by actual direct costs	812,680.34	3,858,027.88	3,855,305.21
2023-2024 Actual Indirect Costs	892,958.66	4,103,693.01	4,103,693.01
2021-2022 Fixed Carry Forward	33,505.66	11,502.47	13,322.66
Total Indirect Costs	859,453.00	4,092,190.54	4,090,370.35
Over/(Under) Recovery	-46,772.66	-234,162.66	-235,065.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	892,958.66	4,103,693.01	4,103,693.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-46,772.66	-234,162.66	-235,065.14
Total Projected Indirect 2025-2026 (Numerator)	939,731.32	4,337,855.67	4,338,758.15
Direct Costs	30,437,466.07	27,226,731.72	27,226,731.72
Rate for 2025-2026 **	3.09*	15.93*	15.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74120
Form R0418

*** Preliminary ***

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	511,222.83	1,210,295.56	1,210,295.56
2021-2022 Fixed Carry Forward	44,950.45	-39,975.50	-39,984.91
Total Indirect Costs	466,272.38	1,250,271.06	1,250,280.47
2021-2022 Direct Costs	9,807,841.82	9,108,769.09	9,108,769.09
2023-2024 Rate	4.75*	13.73*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,732,140.71	9,904,693.43	9,904,693.43
Indirect costs based on rate ** multiplied by actual direct costs	509,776.68	1,359,914.41	1,359,914.41
2023-2024 Actual Indirect Costs	541,570.98	1,369,018.26	1,369,018.26
2021-2022 Fixed Carry Forward	44,950.45	-39,975.50	-39,984.91
Total Indirect Costs	496,620.53	1,408,993.76	1,409,003.17
Over/(Under) Recovery	13,156.15	-49,079.35	-49,088.76

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	541,570.98	1,369,018.26	1,369,018.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,156.15	-49,079.35	-49,088.76
Total Projected Indirect 2025-2026 (Numerator)	528,414.83	1,418,097.61	1,418,107.02
Direct Costs	10,732,140.71	9,904,693.43	9,904,693.43
Rate for 2025-2026 **	4.92*	14.32*	14.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74130
Form R0418

*** Preliminary ***

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	866,980.39	2,817,408.45	2,817,408.45
2021-2022 Fixed Carry Forward	12,911.63	-27,534.71	-29,053.49
Total Indirect Costs	854,068.76	2,844,943.16	2,846,461.94
2021-2022 Direct Costs	21,804,563.59	19,854,135.53	19,854,135.53
2023-2024 Rate	3.92*	14.33*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,227,080.84	21,845,115.01	21,845,115.01
Indirect costs based on rate ** multiplied by actual direct costs	949,701.57	3,130,404.98	3,132,589.49
2023-2024 Actual Indirect Costs	1,170,298.02	3,552,263.85	3,552,263.85
2021-2022 Fixed Carry Forward	12,911.63	-27,534.71	-29,053.49
Total Indirect Costs	1,157,386.39	3,579,798.56	3,581,317.34
Over/(Under) Recovery	-207,684.82	-449,393.58	-448,727.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,170,298.02	3,552,263.85	3,552,263.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-207,684.82	-449,393.58	-448,727.85
Total Projected Indirect 2025-2026 (Numerator)	1,377,982.84	4,001,657.43	4,000,991.70
Direct Costs	24,227,080.84	21,845,115.01	21,845,115.01
Rate for 2025-2026 **	5.69*	18.32*	18.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74900
Form R0418

*** Preliminary ***

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	18,413.15	222,320.48	222,320.48
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,413.15	222,320.48	222,320.48
2021-2022 Direct Costs	1,944,049.88	1,740,142.55	1,740,142.55
2023-2024 Rate	0.95*	12.78*	12.78**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,390,234.91	2,065,300.31	2,065,300.31
Indirect costs based on rate ** multiplied by actual direct costs	22,707.23	263,945.38	263,945.38
2023-2024 Actual Indirect Costs	20,315.23	345,249.83	345,249.83
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,315.23	345,249.83	345,249.83
Over/(Under) Recovery	2,392.00	-81,304.45	-81,304.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	20,315.23	345,249.83	345,249.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,392.00	-81,304.45	-81,304.45
Total Projected Indirect 2025-2026 (Numerator)	17,923.23	426,554.28	426,554.28
Direct Costs	2,390,234.91	2,065,300.31	2,065,300.31
Rate for 2025-2026 **	0.75*	20.65*	20.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74903
Form R0418

*** Preliminary ***

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	371,182.00	1,042,097.25	1,042,097.25
2021-2022 Fixed Carry Forward	62,611.54	0.00	52,392.66
Total Indirect Costs	308,570.46	1,042,097.25	989,704.59
2021-2022 Direct Costs	6,763,051.82	6,092,136.57	6,092,136.57
2023-2024 Rate	4.56*	17.11*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,352,277.98	7,596,988.49	7,596,988.49
Indirect costs based on rate ** multiplied by actual direct costs	380,863.88	1,139,548.27	1,234,510.63
2023-2024 Actual Indirect Costs	480,581.68	1,235,871.17	1,235,871.17
2021-2022 Fixed Carry Forward	62,611.54	0.00	52,392.66
Total Indirect Costs	417,970.14	1,235,871.17	1,183,478.51
Over/(Under) Recovery	-37,106.26	0.00	51,032.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	480,581.68	1,235,871.17	1,235,871.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,106.26	0.00	51,032.12
Total Projected Indirect 2025-2026 (Numerator)	517,687.94	1,235,871.17	1,184,839.05
Direct Costs	8,352,277.98	7,596,988.49	7,596,988.49
Rate for 2025-2026 **	6.20*	16.27*	15.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74911
Form R0418

*** Preliminary ***

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	106,637.19	143,947.74	143,947.74
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,637.19	143,947.74	143,947.74
2021-2022 Direct Costs	697,945.28	660,634.73	660,634.73
2023-2024 Rate	15.28*	21.79*	21.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	584,990.73	545,297.63	545,297.63
Indirect costs based on rate ** multiplied by actual direct costs	87,748.61	81,794.64	118,820.35
2023-2024 Actual Indirect Costs	109,742.54	149,435.64	149,435.64
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	109,742.54	149,435.64	149,435.64
Over/(Under) Recovery	0.00	0.00	-30,615.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	109,742.54	149,435.64	149,435.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-30,615.29
Total Projected Indirect 2025-2026 (Numerator)	109,742.54	149,435.64	180,050.93
Direct Costs	584,990.73	545,297.63	545,297.63
Rate for 2025-2026 **	18.76*	27.40*	33.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74912
Form R0418

*** Preliminary ***

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	157,004.56	240,902.12	240,902.12
2021-2022 Fixed Carry Forward	-19,848.94	0.00	0.00
Total Indirect Costs	176,853.50	240,902.12	240,902.12
2021-2022 Direct Costs	1,098,123.45	1,014,225.89	1,014,225.89
2023-2024 Rate	16.11*	23.75*	23.75**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,690,740.10	1,539,326.46	1,539,326.46
Indirect costs based on rate ** multiplied by actual direct costs	253,611.02	230,898.97	365,590.03
2023-2024 Actual Indirect Costs	177,470.41	328,884.05	328,884.05
2021-2022 Fixed Carry Forward	-19,848.94	0.00	0.00
Total Indirect Costs	197,319.35	328,884.05	328,884.05
Over/(Under) Recovery	0.00	0.00	36,705.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	177,470.41	328,884.05	328,884.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	36,705.98
Total Projected Indirect 2025-2026 (Numerator)	177,470.41	328,884.05	292,178.07
Direct Costs	1,690,740.10	1,539,326.46	1,539,326.46
Rate for 2025-2026 **	10.50*	21.37*	18.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 74914
Form R0418

*** Preliminary ***

Blue Water Middle College
323 ERIE ST
Port Huron, MI 48060

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	70,951.28	82,529.28	82,529.28
2021-2022 Fixed Carry Forward	-7,314.04	-11,298.56	-11,298.56
Total Indirect Costs	78,265.32	93,827.84	93,827.84
2021-2022 Direct Costs	3,142,149.32	3,130,571.32	3,130,571.32
2023-2024 Rate	2.49*	3.00*	3.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,675,409.93	2,658,592.93	2,658,592.93
Indirect costs based on rate ** multiplied by actual direct costs	66,617.71	79,757.79	79,757.79
2023-2024 Actual Indirect Costs	99,126.48	115,943.48	115,943.48
2021-2022 Fixed Carry Forward	-7,314.04	-11,298.56	-11,298.56
Total Indirect Costs	106,440.52	127,242.04	127,242.04
Over/(Under) Recovery	-39,822.81	-47,484.25	-47,484.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	99,126.48	115,943.48	115,943.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-39,822.81	-47,484.25	-47,484.25
Total Projected Indirect 2025-2026 (Numerator)	138,949.29	163,427.73	163,427.73
Direct Costs	2,675,409.93	2,658,592.93	2,658,592.93
Rate for 2025-2026 **	5.19*	6.15*	6.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75000
Form R0418

*** Preliminary ***

St. Joseph County ISD
62445 SHIMMEL RD
Centreville, MI 49032

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,252,031.38	3,728,453.59	3,728,453.59
2021-2022 Fixed Carry Forward	-321,621.24	0.00	-309,713.81
Total Indirect Costs	3,573,652.62	3,728,453.59	4,038,167.40
2021-2022 Direct Costs	21,630,693.65	21,154,271.44	21,154,271.44
2023-2024 Rate	16.52*	17.63*	19.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,679,090.20	25,076,814.73	25,076,814.73
Indirect costs based on rate ** multiplied by actual direct costs	3,851,863.53	3,761,522.21	4,787,163.93
2023-2024 Actual Indirect Costs	3,746,879.94	4,349,155.41	4,349,155.41
2021-2022 Fixed Carry Forward	-321,621.24	0.00	-309,713.81
Total Indirect Costs	4,068,501.18	4,349,155.41	4,658,869.22
Over/(Under) Recovery	0.00	0.00	128,294.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,746,879.94	4,349,155.41	4,349,155.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	128,294.71
Total Projected Indirect 2025-2026 (Numerator)	3,746,879.94	4,349,155.41	4,220,860.70
Direct Costs	25,679,090.20	25,076,814.73	25,076,814.73
Rate for 2025-2026 **	14.59*	17.34*	16.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75010
Form R0418

*** Preliminary ***

Sturgis Public Schools
107 W WEST ST
STURGIS, MI 49091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,470,471.29	3,910,838.67	3,910,838.67
2021-2022 Fixed Carry Forward	-176,986.97	-116,089.34	-116,238.65
Total Indirect Costs	1,647,458.26	4,026,928.01	4,027,077.32
2021-2022 Direct Costs	33,038,248.51	30,597,881.13	30,597,881.13
2023-2024 Rate	4.99*	13.16*	13.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,015,412.45	35,210,127.81	35,210,127.81
Indirect costs based on rate ** multiplied by actual direct costs	1,896,969.08	4,633,652.82	4,633,652.82
2023-2024 Actual Indirect Costs	1,873,481.46	4,678,766.10	4,678,766.10
2021-2022 Fixed Carry Forward	-176,986.97	-116,089.34	-116,238.65
Total Indirect Costs	2,050,468.43	4,794,855.44	4,795,004.75
Over/(Under) Recovery	-153,499.35	-161,202.62	-161,351.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,873,481.46	4,678,766.10	4,678,766.10
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-153,499.35	-161,202.62	-161,351.93
Total Projected Indirect 2025-2026 (Numerator)	2,026,980.81	4,839,968.72	4,840,118.03
Direct Costs	38,015,412.45	35,210,127.81	35,210,127.81
Rate for 2025-2026 **	5.33*	13.75*	13.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75020
Form R0418

*** Preliminary ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	170,878.29	496,598.00	496,598.00
2021-2022 Fixed Carry Forward	79,526.89	0.00	160,805.52
Total Indirect Costs	91,351.40	496,598.00	335,792.48
2021-2022 Direct Costs	3,607,284.63	3,281,564.92	3,281,564.92
2023-2024 Rate	2.53*	15.13*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,400,708.77	5,023,137.63	5,023,137.63
Indirect costs based on rate ** multiplied by actual direct costs	136,637.93	753,470.64	513,866.98
2023-2024 Actual Indirect Costs	261,784.71	639,355.85	639,355.85
2021-2022 Fixed Carry Forward	79,526.89	0.00	160,805.52
Total Indirect Costs	182,257.82	639,355.85	478,550.33
Over/(Under) Recovery	-45,619.89	0.00	35,316.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	261,784.71	639,355.85	639,355.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,619.89	0.00	35,316.65
Total Projected Indirect 2025-2026 (Numerator)	307,404.60	639,355.85	604,039.20
Direct Costs	5,400,708.77	5,023,137.63	5,023,137.63
Rate for 2025-2026 **	5.69*	12.73*	12.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75030
Form R0418

*** Preliminary ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	358,346.69	1,216,601.69	1,216,601.69
2021-2022 Fixed Carry Forward	-68,649.74	-175,245.77	-174,298.85
Total Indirect Costs	426,996.43	1,391,847.46	1,390,900.54
2021-2022 Direct Costs	9,309,288.25	8,451,033.25	8,451,033.25
2023-2024 Rate	4.59*	16.47*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,275,749.29	11,350,504.95	11,350,504.95
Indirect costs based on rate ** multiplied by actual direct costs	563,456.89	1,702,575.74	1,868,293.11
2023-2024 Actual Indirect Costs	458,351.79	1,383,596.13	1,383,596.13
2021-2022 Fixed Carry Forward	-68,649.74	-175,245.77	-174,298.85
Total Indirect Costs	527,001.53	1,558,841.90	1,557,894.98
Over/(Under) Recovery	36,455.36	0.00	310,398.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	458,351.79	1,383,596.13	1,383,596.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,455.36	0.00	310,398.13
Total Projected Indirect 2025-2026 (Numerator)	421,896.43	1,383,596.13	1,073,198.00
Direct Costs	12,275,749.29	11,350,504.95	11,350,504.95
Rate for 2025-2026 **	3.44*	12.19*	9.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75040
Form R0418

*** Preliminary ***

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	225,225.57	857,876.00	857,876.00
2021-2022 Fixed Carry Forward	-1,693.91	0.00	-78,026.23
Total Indirect Costs	226,919.48	857,876.00	935,902.23
2021-2022 Direct Costs	5,867,577.85	5,234,927.42	5,234,927.42
2023-2024 Rate	3.87*	16.39*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,942,334.75	7,147,455.58	7,147,455.58
Indirect costs based on rate ** multiplied by actual direct costs	307,368.35	1,072,118.34	1,277,965.06
2023-2024 Actual Indirect Costs	378,716.71	1,173,595.88	1,173,595.88
2021-2022 Fixed Carry Forward	-1,693.91	0.00	-78,026.23
Total Indirect Costs	380,410.62	1,173,595.88	1,251,622.11
Over/(Under) Recovery	-73,042.27	0.00	26,342.95

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	378,716.71	1,173,595.88	1,173,595.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-73,042.27	0.00	26,342.95
Total Projected Indirect 2025-2026 (Numerator)	451,758.98	1,173,595.88	1,147,252.93
Direct Costs	7,942,334.75	7,147,455.58	7,147,455.58
Rate for 2025-2026 **	5.69*	16.42*	16.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75050
Form R0418

*** Preliminary ***

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	566,764.92	2,002,466.08	2,002,466.08
2021-2022 Fixed Carry Forward	-48,519.49	-151,741.09	-160,206.27
Total Indirect Costs	615,284.41	2,154,207.17	2,162,672.35
2021-2022 Direct Costs	15,074,057.78	13,638,356.62	13,638,356.62
2023-2024 Rate	4.08*	15.80*	15.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,364,789.65	15,785,962.17	15,785,962.17
Indirect costs based on rate ** multiplied by actual direct costs	708,483.42	2,367,894.33	2,503,653.60
2023-2024 Actual Indirect Costs	647,062.95	2,225,890.43	2,225,890.43
2021-2022 Fixed Carry Forward	-48,519.49	-151,741.09	-160,206.27
Total Indirect Costs	695,582.44	2,377,631.52	2,386,096.70
Over/(Under) Recovery	12,900.98	0.00	117,556.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	647,062.95	2,225,890.43	2,225,890.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,900.98	0.00	117,556.90
Total Projected Indirect 2025-2026 (Numerator)	634,161.97	2,225,890.43	2,108,333.53
Direct Costs	17,364,789.65	15,785,962.17	15,785,962.17
Rate for 2025-2026 **	3.65*	14.10*	13.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75060
Form R0418

*** Preliminary ***

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	277,666.13	843,535.99	843,535.99
2021-2022 Fixed Carry Forward	-21,911.43	0.00	-49,953.78
Total Indirect Costs	299,577.56	843,535.99	893,489.77
2021-2022 Direct Costs	5,032,281.93	4,466,412.07	4,466,412.07
2023-2024 Rate	5.95*	18.89*	20.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,237,278.36	5,618,143.66	5,618,143.66
Indirect costs based on rate ** multiplied by actual direct costs	371,118.06	842,721.55	1,123,628.73
2023-2024 Actual Indirect Costs	341,231.05	960,365.75	960,365.75
2021-2022 Fixed Carry Forward	-21,911.43	0.00	-49,953.78
Total Indirect Costs	363,142.48	960,365.75	1,010,319.53
Over/(Under) Recovery	7,975.58	0.00	113,309.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	341,231.05	960,365.75	960,365.75
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	7,975.58	0.00	113,309.20
Total Projected Indirect 2025-2026 (Numerator)	333,255.47	960,365.75	847,056.55
Direct Costs	6,237,278.36	5,618,143.66	5,618,143.66
Rate for 2025-2026 **	5.34*	17.09*	15.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75070
Form R0418

*** Preliminary ***

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	312,286.07	974,519.77	974,519.77
2021-2022 Fixed Carry Forward	-17,404.15	0.00	28,495.67
Total Indirect Costs	329,690.22	974,519.77	946,024.10
2021-2022 Direct Costs	7,722,223.08	7,059,989.38	7,059,989.38
2023-2024 Rate	4.27*	13.80*	13.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,880,974.63	8,116,642.38	8,116,642.38
Indirect costs based on rate ** multiplied by actual direct costs	379,217.62	1,120,096.65	1,087,630.08
2023-2024 Actual Indirect Costs	411,676.38	1,176,008.63	1,176,008.63
2021-2022 Fixed Carry Forward	-17,404.15	0.00	28,495.67
Total Indirect Costs	429,080.53	1,176,008.63	1,147,512.96
Over/(Under) Recovery	-49,862.91	-55,911.98	-59,882.88

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	411,676.38	1,176,008.63	1,176,008.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-49,862.91	-55,911.98	-59,882.88
Total Projected Indirect 2025-2026 (Numerator)	461,539.29	1,231,920.61	1,235,891.51
Direct Costs	8,880,974.63	8,116,642.38	8,116,642.38
Rate for 2025-2026 **	5.20*	15.18*	15.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75080
Form R0418

*** Preliminary ***

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,571,840.21	4,223,324.19	4,223,324.19
2021-2022 Fixed Carry Forward	-109,902.33	-81,659.15	-94,114.77
Total Indirect Costs	1,681,742.54	4,304,983.34	4,317,438.96
2021-2022 Direct Costs	30,522,715.74	27,871,231.76	27,871,231.76
2023-2024 Rate	5.51*	15.45*	15.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,900,463.48	28,373,380.04	28,373,380.04
Indirect costs based on rate ** multiplied by actual direct costs	1,702,615.54	4,256,007.01	4,395,036.57
2023-2024 Actual Indirect Costs	1,682,745.45	4,209,828.89	4,209,828.89
2021-2022 Fixed Carry Forward	-109,902.33	-81,659.15	-94,114.77
Total Indirect Costs	1,792,647.78	4,291,488.04	4,303,943.66
Over/(Under) Recovery	-90,032.24	0.00	91,092.91

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,682,745.45	4,209,828.89	4,209,828.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-90,032.24	0.00	91,092.91
Total Projected Indirect 2025-2026 (Numerator)	1,772,777.69	4,209,828.89	4,118,735.98
Direct Costs	30,900,463.48	28,373,380.04	28,373,380.04
Rate for 2025-2026 **	5.74*	14.84*	14.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 75100
Form R0418

*** Preliminary ***

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	47,041.66	235,337.81	235,337.81
2021-2022 Fixed Carry Forward	-21,773.11	-79,120.78	-79,194.80
Total Indirect Costs	68,814.77	314,458.59	314,532.61
2021-2022 Direct Costs	1,887,368.38	1,699,072.23	1,699,072.23
2023-2024 Rate	3.65*	18.51*	18.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,049,319.62	1,900,307.67	1,900,307.67
Indirect costs based on rate ** multiplied by actual direct costs	74,800.17	285,046.15	351,746.95
2023-2024 Actual Indirect Costs	74,332.53	223,344.48	223,344.48
2021-2022 Fixed Carry Forward	-21,773.11	-79,120.78	-79,194.80
Total Indirect Costs	96,105.64	302,465.26	302,539.28
Over/(Under) Recovery	-21,305.47	0.00	49,207.67

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	74,332.53	223,344.48	223,344.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,305.47	0.00	49,207.67
Total Projected Indirect 2025-2026 (Numerator)	95,638.00	223,344.48	174,136.81
Direct Costs	2,049,319.62	1,900,307.67	1,900,307.67
Rate for 2025-2026 **	4.67*	11.75*	9.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76000
Form R0418

*** Preliminary ***

Sanilac ISD
175 E AITKEN RD
PECK, MI 48466

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	384,765.02	910,120.22	910,120.22
2021-2022 Fixed Carry Forward	179,038.38	238,763.65	238,550.05
Total Indirect Costs	205,726.64	671,356.57	671,570.17
2021-2022 Direct Costs	10,127,915.71	9,602,560.51	9,602,560.51
2023-2024 Rate	2.03*	6.99*	6.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,066,598.31	10,447,989.30	10,447,989.30
Indirect costs based on rate ** multiplied by actual direct costs	224,651.95	730,314.45	730,314.45
2023-2024 Actual Indirect Costs	387,069.62	1,005,678.63	1,005,678.63
2021-2022 Fixed Carry Forward	179,038.38	238,763.65	238,550.05
Total Indirect Costs	208,031.24	766,914.98	767,128.58
Over/(Under) Recovery	16,620.71	-36,600.53	-36,814.13

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	387,069.62	1,005,678.63	1,005,678.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	16,620.71	-36,600.53	-36,814.13
Total Projected Indirect 2025-2026 (Numerator)	370,448.91	1,042,279.16	1,042,492.76
Direct Costs	11,066,598.31	10,447,989.30	10,447,989.30
Rate for 2025-2026 **	3.35*	9.98*	9.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76060
Form R0418

*** Preliminary ***

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	222,953.36	2,606,270.44	2,606,270.44
2021-2022 Fixed Carry Forward	68,491.35	-1,414,421.45	-1,413,393.66
Total Indirect Costs	154,462.01	4,020,691.89	4,019,664.10
2021-2022 Direct Costs	10,732,633.29	8,349,316.21	8,349,316.21
2023-2024 Rate	1.44*	48.16*	48.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,877,468.28	9,686,199.36	9,686,199.36
Indirect costs based on rate ** multiplied by actual direct costs	156,635.54	1,452,929.90	2,421,549.84
2023-2024 Actual Indirect Costs	280,477.70	1,471,746.62	1,471,746.62
2021-2022 Fixed Carry Forward	68,491.35	-1,414,421.45	-1,413,393.66
Total Indirect Costs	211,986.35	2,886,168.07	2,885,140.28
Over/(Under) Recovery	-55,350.81	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	280,477.70	1,471,746.62	1,471,746.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-55,350.81	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	335,828.51	1,471,746.62	1,471,746.62
Direct Costs	10,877,468.28	9,686,199.36	9,686,199.36
Rate for 2025-2026 **	3.09*	15.19*	15.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76070
Form R0418

*** Preliminary ***

Carsonville-Port Sanilac School District
100 N GOETZE RD
CARSONVILLE, MI 48419

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	182,494.95	664,535.40	664,535.40
2021-2022 Fixed Carry Forward	39,438.11	0.00	26,887.69
Total Indirect Costs	143,056.84	664,535.40	637,647.71
2021-2022 Direct Costs	4,483,029.60	4,000,989.15	4,000,989.15
2023-2024 Rate	3.19*	16.61*	15.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,493,827.56	4,643,342.78	4,643,342.78
Indirect costs based on rate ** multiplied by actual direct costs	175,253.10	696,501.42	740,148.84
2023-2024 Actual Indirect Costs	251,902.76	1,102,387.54	1,102,387.54
2021-2022 Fixed Carry Forward	39,438.11	0.00	26,887.69
Total Indirect Costs	212,464.65	1,102,387.54	1,075,499.85
Over/(Under) Recovery	-37,211.55	0.00	-308,463.32

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	251,902.76	1,102,387.54	1,102,387.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,211.55	0.00	-308,463.32
Total Projected Indirect 2025-2026 (Numerator)	289,114.31	1,102,387.54	1,410,850.86
Direct Costs	5,493,827.56	4,643,342.78	4,643,342.78
Rate for 2025-2026 **	5.26*	23.74*	30.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76080
Form R0418

*** Preliminary ***

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	852,364.93	3,022,157.25	3,022,157.25
2021-2022 Fixed Carry Forward	-75,809.39	-447,089.70	-446,936.08
Total Indirect Costs	928,174.32	3,469,246.95	3,469,093.33
2021-2022 Direct Costs	22,647,982.41	20,478,190.09	20,478,190.09
2023-2024 Rate	4.10*	16.94*	16.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,318,991.58	21,971,035.55	21,971,035.55
Indirect costs based on rate ** multiplied by actual direct costs	997,078.65	3,295,655.33	3,721,893.42
2023-2024 Actual Indirect Costs	864,075.04	3,212,031.07	3,212,031.07
2021-2022 Fixed Carry Forward	-75,809.39	-447,089.70	-446,936.08
Total Indirect Costs	939,884.43	3,659,120.77	3,658,967.15
Over/(Under) Recovery	57,194.22	0.00	62,926.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	864,075.04	3,212,031.07	3,212,031.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	57,194.22	0.00	62,926.27
Total Projected Indirect 2025-2026 (Numerator)	806,880.82	3,212,031.07	3,149,104.80
Direct Costs	24,318,991.58	21,971,035.55	21,971,035.55
Rate for 2025-2026 **	3.32*	14.62*	14.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76090
Form R0418

*** Preliminary ***

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	242,948.31	872,552.88	872,552.88
2021-2022 Fixed Carry Forward	18,160.80	-83,207.31	-83,130.15
Total Indirect Costs	224,787.51	955,760.19	955,683.03
2021-2022 Direct Costs	6,876,212.87	6,246,608.30	6,246,608.30
2023-2024 Rate	3.27*	15.30*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,992,524.11	7,295,037.83	7,295,037.83
Indirect costs based on rate ** multiplied by actual direct costs	261,355.54	1,094,255.67	1,116,140.79
2023-2024 Actual Indirect Costs	307,905.88	1,005,392.16	1,005,392.16
2021-2022 Fixed Carry Forward	18,160.80	-83,207.31	-83,130.15
Total Indirect Costs	289,745.08	1,088,599.47	1,088,522.31
Over/(Under) Recovery	-28,389.54	0.00	27,618.48

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	307,905.88	1,005,392.16	1,005,392.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-28,389.54	0.00	27,618.48
Total Projected Indirect 2025-2026 (Numerator)	336,295.42	1,005,392.16	977,773.68
Direct Costs	7,992,524.11	7,295,037.83	7,295,037.83
Rate for 2025-2026 **	4.21*	13.78*	13.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76140
Form R0418

*** Preliminary ***

Marlette Community Schools
6230 EUCLID ST
Marlette, MI 48453

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	369,783.31	1,137,006.84	1,137,006.84
2021-2022 Fixed Carry Forward	-40,246.29	-85,508.65	-85,682.31
Total Indirect Costs	410,029.60	1,222,515.49	1,222,689.15
2021-2022 Direct Costs	8,740,709.32	7,973,485.79	7,973,485.79
2023-2024 Rate	4.69*	15.33*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,878,874.44	8,954,350.21	8,954,350.21
Indirect costs based on rate ** multiplied by actual direct costs	463,319.21	1,343,152.53	1,372,701.89
2023-2024 Actual Indirect Costs	416,145.81	1,340,670.04	1,340,670.04
2021-2022 Fixed Carry Forward	-40,246.29	-85,508.65	-85,682.31
Total Indirect Costs	456,392.10	1,426,178.69	1,426,352.35
Over/(Under) Recovery	6,927.11	0.00	-53,650.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	416,145.81	1,340,670.04	1,340,670.04
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,927.11	0.00	-53,650.46
Total Projected Indirect 2025-2026 (Numerator)	409,218.70	1,340,670.04	1,394,320.50
Direct Costs	9,878,874.44	8,954,350.21	8,954,350.21
Rate for 2025-2026 **	4.14*	14.97*	15.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76180
Form R0418

*** Preliminary ***

Peck Community School District
222 E LAPEER ST
PECK, MI 48466

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,930.25	560,298.95	560,298.95
2021-2022 Fixed Carry Forward	30,136.04	-63,261.84	-62,623.87
Total Indirect Costs	70,794.21	623,560.79	622,922.82
2021-2022 Direct Costs	4,547,488.41	4,088,119.71	4,088,119.71
2023-2024 Rate	1.56*	15.25*	15.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,872,006.80	5,529,711.89	5,529,711.89
Indirect costs based on rate ** multiplied by actual direct costs	91,603.31	829,456.78	842,728.09
2023-2024 Actual Indirect Costs	131,724.79	474,019.70	474,019.70
2021-2022 Fixed Carry Forward	30,136.04	-63,261.84	-62,623.87
Total Indirect Costs	101,588.75	537,281.54	536,643.57
Over/(Under) Recovery	-9,985.44	0.00	306,084.52

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	131,724.79	474,019.70	474,019.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-9,985.44	0.00	306,084.52
Total Projected Indirect 2025-2026 (Numerator)	141,710.23	474,019.70	167,935.18
Direct Costs	5,872,006.80	5,529,711.89	5,529,711.89
Rate for 2025-2026 **	2.41*	8.57*	3.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 76210
Form R0418

*** Preliminary ***

Sandusky Community School District
191 E PINETREE LN
SANDUSKY, MI 48471

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	424,198.05	1,555,357.86	1,555,357.86
2021-2022 Fixed Carry Forward	-50,786.24	-124,403.21	-125,130.12
Total Indirect Costs	474,984.29	1,679,761.07	1,680,487.98
2021-2022 Direct Costs	11,522,310.90	10,391,151.09	10,391,151.09
2023-2024 Rate	4.12*	16.17*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,975,441.19	11,813,660.95	11,813,660.95
Indirect costs based on rate ** multiplied by actual direct costs	534,588.18	1,772,049.14	1,910,268.98
2023-2024 Actual Indirect Costs	487,028.24	1,648,808.48	1,648,808.48
2021-2022 Fixed Carry Forward	-50,786.24	-124,403.21	-125,130.12
Total Indirect Costs	537,814.48	1,773,211.69	1,773,938.60
Over/(Under) Recovery	-3,226.30	0.00	136,330.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	487,028.24	1,648,808.48	1,648,808.48
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,226.30	0.00	136,330.38
Total Projected Indirect 2025-2026 (Numerator)	490,254.54	1,648,808.48	1,512,478.10
Direct Costs	12,975,441.19	11,813,660.95	11,813,660.95
Rate for 2025-2026 **	3.78*	13.96*	12.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 77010
Form R0418

*** Preliminary ***

Manistique Area Schools
100 N CEDAR ST
MANISTIQUE, MI 49854

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,331.85	1,239,529.66	1,239,529.66
2021-2022 Fixed Carry Forward	-26,039.07	0.00	6,862.39
Total Indirect Costs	284,370.92	1,239,529.66	1,232,667.27
2021-2022 Direct Costs	8,127,885.00	7,391,217.28	7,391,217.28
2023-2024 Rate	3.50*	16.77*	16.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,897,307.03	8,744,087.27	8,744,087.27
Indirect costs based on rate ** multiplied by actual direct costs	346,405.75	1,311,613.09	1,458,513.76
2023-2024 Actual Indirect Costs	269,699.59	1,422,919.35	1,422,919.35
2021-2022 Fixed Carry Forward	-26,039.07	0.00	6,862.39
Total Indirect Costs	295,738.66	1,422,919.35	1,416,056.96
Over/(Under) Recovery	50,667.09	0.00	42,456.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	269,699.59	1,422,919.35	1,422,919.35
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	50,667.09	0.00	42,456.80
Total Projected Indirect 2025-2026 (Numerator)	219,032.50	1,422,919.35	1,380,462.55
Direct Costs	9,897,307.03	8,744,087.27	8,744,087.27
Rate for 2025-2026 **	2.21*	16.27*	15.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78000
Form R0418

*** Preliminary ***

Shiawassee Regional ESD
1025 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,178,358.34	2,769,427.55	2,769,427.55
2021-2022 Fixed Carry Forward	-228,619.74	-206,604.01	-205,653.02
Total Indirect Costs	2,406,978.08	2,976,031.56	2,975,080.57
2021-2022 Direct Costs	23,674,274.26	23,083,205.05	23,083,205.05
2023-2024 Rate	10.17*	12.89*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,205,973.66	33,087,193.61	33,087,193.61
Indirect costs based on rate ** multiplied by actual direct costs	3,478,747.52	4,264,939.26	4,264,939.26
2023-2024 Actual Indirect Costs	2,646,831.85	3,765,611.90	3,765,611.90
2021-2022 Fixed Carry Forward	-228,619.74	-206,604.01	-205,653.02
Total Indirect Costs	2,875,451.59	3,972,215.91	3,971,264.92
Over/(Under) Recovery	603,295.93	292,723.35	293,674.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,646,831.85	3,765,611.90	3,765,611.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	603,295.93	292,723.35	293,674.34
Total Projected Indirect 2025-2026 (Numerator)	2,043,535.92	3,472,888.55	3,471,937.56
Direct Costs	34,205,973.66	33,087,193.61	33,087,193.61
Rate for 2025-2026 **	5.97*	10.50*	10.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78020
Form R0418

*** Preliminary ***

Byron Area Schools
312 W MAPLE ST
BYRON, MI 48418

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	184,387.03	1,024,752.86	1,024,752.86
2021-2022 Fixed Carry Forward	-8,059.00	-28,858.14	-28,805.27
Total Indirect Costs	192,446.03	1,053,611.00	1,053,558.13
2021-2022 Direct Costs	8,435,659.09	7,595,293.26	7,595,293.26
2023-2024 Rate	2.28*	13.87*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,816,032.04	7,919,222.03	7,919,222.03
Indirect costs based on rate ** multiplied by actual direct costs	201,005.53	1,098,396.10	1,098,396.10
2023-2024 Actual Indirect Costs	214,034.04	1,110,844.05	1,110,844.05
2021-2022 Fixed Carry Forward	-8,059.00	-28,858.14	-28,805.27
Total Indirect Costs	222,093.04	1,139,702.19	1,139,649.32
Over/(Under) Recovery	-21,087.51	-41,306.09	-41,253.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	214,034.04	1,110,844.05	1,110,844.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-21,087.51	-41,306.09	-41,253.22
Total Projected Indirect 2025-2026 (Numerator)	235,121.55	1,152,150.14	1,152,097.27
Direct Costs	8,816,032.04	7,919,222.03	7,919,222.03
Rate for 2025-2026 **	2.67*	14.55*	14.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78030
Form R0418

*** Preliminary ***

Durand Area Schools
310 N SAGINAW ST
DURAND, MI 48429

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	623,418.34	2,047,840.52	2,047,840.52
2021-2022 Fixed Carry Forward	9,741.86	0.00	45,124.43
Total Indirect Costs	613,676.48	2,047,840.52	2,002,716.09
2021-2022 Direct Costs	14,148,772.50	12,724,350.32	12,724,350.32
2023-2024 Rate	4.34*	16.09*	15.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,710,737.29	14,933,009.02	14,933,009.02
Indirect costs based on rate ** multiplied by actual direct costs	725,246.00	2,239,951.35	2,350,455.62
2023-2024 Actual Indirect Costs	652,590.23	2,430,318.50	2,430,318.50
2021-2022 Fixed Carry Forward	9,741.86	0.00	45,124.43
Total Indirect Costs	642,848.37	2,430,318.50	2,385,194.07
Over/(Under) Recovery	82,397.63	0.00	-34,738.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	652,590.23	2,430,318.50	2,430,318.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	82,397.63	0.00	-34,738.45
Total Projected Indirect 2025-2026 (Numerator)	570,192.60	2,430,318.50	2,465,056.95
Direct Costs	16,710,737.29	14,933,009.02	14,933,009.02
Rate for 2025-2026 **	3.41*	16.27*	16.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78040
Form R0418

*** Preliminary ***

Laingsburg Community Schools
205 S WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	366,159.37	1,732,633.40	1,732,633.40
2021-2022 Fixed Carry Forward	75,555.77	0.00	92,673.79
Total Indirect Costs	290,603.60	1,732,633.40	1,639,959.61
2021-2022 Direct Costs	12,907,032.08	11,540,558.05	11,540,558.05
2023-2024 Rate	2.25*	15.01*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,315,012.42	12,803,930.61	12,803,930.61
Indirect costs based on rate ** multiplied by actual direct costs	322,087.78	1,920,589.59	1,819,438.54
2023-2024 Actual Indirect Costs	435,573.83	1,946,655.64	1,946,655.64
2021-2022 Fixed Carry Forward	75,555.77	0.00	92,673.79
Total Indirect Costs	360,018.06	1,946,655.64	1,853,981.85
Over/(Under) Recovery	-37,930.28	0.00	-34,543.31

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	435,573.83	1,946,655.64	1,946,655.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,930.28	0.00	-34,543.31
Total Projected Indirect 2025-2026 (Numerator)	473,504.11	1,946,655.64	1,981,198.95
Direct Costs	14,315,012.42	12,803,930.61	12,803,930.61
Rate for 2025-2026 **	3.31*	15.20*	15.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78060
Form R0418

*** Preliminary ***

Morrice Area Schools
111 E MASON
MORRICE, MI 48857

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	98,289.01	646,934.93	646,934.93
2021-2022 Fixed Carry Forward	-8,710.90	109,407.43	109,407.43
Total Indirect Costs	106,999.91	537,527.50	537,527.50
2021-2022 Direct Costs	6,269,908.81	5,721,262.89	5,721,262.89
2023-2024 Rate	1.71*	9.40*	9.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,038,400.12	6,362,873.16	6,362,873.16
Indirect costs based on rate ** multiplied by actual direct costs	120,356.64	598,110.08	598,110.08
2023-2024 Actual Indirect Costs	112,000.92	787,527.88	787,527.88
2021-2022 Fixed Carry Forward	-8,710.90	109,407.43	109,407.43
Total Indirect Costs	120,711.82	678,120.45	678,120.45
Over/(Under) Recovery	-355.18	-80,010.37	-80,010.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	112,000.92	787,527.88	787,527.88
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-355.18	-80,010.37	-80,010.37
Total Projected Indirect 2025-2026 (Numerator)	112,356.10	867,538.25	867,538.25
Direct Costs	7,038,400.12	6,362,873.16	6,362,873.16
Rate for 2025-2026 **	1.60*	13.63*	13.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78070
Form R0418

*** Preliminary ***

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,583.89	1,202,228.79	1,202,228.79
2021-2022 Fixed Carry Forward	84,593.87	102,797.97	97,065.41
Total Indirect Costs	329,990.02	1,099,430.82	1,105,163.38
2021-2022 Direct Costs	9,750,740.79	8,963,095.89	8,963,095.89
2023-2024 Rate	3.38*	12.27*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,883,319.05	10,030,935.68	10,030,935.68
Indirect costs based on rate ** multiplied by actual direct costs	367,856.18	1,230,795.81	1,236,814.37
2023-2024 Actual Indirect Costs	484,939.06	1,337,322.43	1,337,322.43
2021-2022 Fixed Carry Forward	84,593.87	102,797.97	97,065.41
Total Indirect Costs	400,345.19	1,234,524.46	1,240,257.02
Over/(Under) Recovery	-32,489.01	-3,728.65	-3,442.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	484,939.06	1,337,322.43	1,337,322.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-32,489.01	-3,728.65	-3,442.65
Total Projected Indirect 2025-2026 (Numerator)	517,428.07	1,341,051.08	1,340,765.08
Direct Costs	10,883,319.05	10,030,935.68	10,030,935.68
Rate for 2025-2026 **	4.75*	13.37*	13.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78080
Form R0418

*** Preliminary ***

Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	533,393.52	1,679,519.70	1,679,519.70
2021-2022 Fixed Carry Forward	-980.09	0.00	39,191.16
Total Indirect Costs	534,373.61	1,679,519.70	1,640,328.54
2021-2022 Direct Costs	12,611,284.73	11,465,158.55	11,465,158.55
2023-2024 Rate	4.24*	14.65*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,369,526.02	12,041,609.39	12,041,609.39
Indirect costs based on rate ** multiplied by actual direct costs	566,867.90	1,764,095.78	1,723,154.30
2023-2024 Actual Indirect Costs	607,994.07	1,935,910.70	1,935,910.70
2021-2022 Fixed Carry Forward	-980.09	0.00	39,191.16
Total Indirect Costs	608,974.16	1,935,910.70	1,896,719.54
Over/(Under) Recovery	-42,106.26	-171,814.92	-173,565.24

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	607,994.07	1,935,910.70	1,935,910.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-42,106.26	-171,814.92	-173,565.24
Total Projected Indirect 2025-2026 (Numerator)	650,100.33	2,107,725.62	2,109,475.94
Direct Costs	13,369,526.02	12,041,609.39	12,041,609.39
Rate for 2025-2026 **	4.86*	17.50*	17.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78100
Form R0418

*** Preliminary ***

Corunna Public Schools
124 N SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	456,982.27	2,011,677.82	2,011,677.82
2021-2022 Fixed Carry Forward	-58,339.94	215,821.64	215,779.61
Total Indirect Costs	515,322.21	1,795,856.18	1,795,898.21
2021-2022 Direct Costs	20,090,554.29	18,535,858.74	18,535,858.74
2023-2024 Rate	2.56*	9.69*	9.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,250,109.93	21,816,810.14	21,816,810.14
Indirect costs based on rate ** multiplied by actual direct costs	620,802.81	2,114,048.90	2,114,048.90
2023-2024 Actual Indirect Costs	554,087.11	2,987,386.90	2,987,386.90
2021-2022 Fixed Carry Forward	-58,339.94	215,821.64	215,779.61
Total Indirect Costs	612,427.05	2,771,565.26	2,771,607.29
Over/(Under) Recovery	8,375.76	-657,516.36	-657,558.39

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	554,087.11	2,987,386.90	2,987,386.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	8,375.76	-657,516.36	-657,558.39
Total Projected Indirect 2025-2026 (Numerator)	545,711.35	3,644,903.26	3,644,945.29
Direct Costs	24,250,109.93	21,816,810.14	21,816,810.14
Rate for 2025-2026 **	2.25*	16.71*	16.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 78110
Form R0418

*** Preliminary ***

Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	969,546.05	4,178,841.39	4,178,841.39
2021-2022 Fixed Carry Forward	-151,268.55	177,883.32	177,579.01
Total Indirect Costs	1,120,814.60	4,000,958.07	4,001,262.38
2021-2022 Direct Costs	34,916,454.31	31,707,158.97	31,707,158.97
2023-2024 Rate	3.21*	12.62*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	38,547,626.80	35,295,315.83	35,295,315.83
Indirect costs based on rate ** multiplied by actual direct costs	1,237,378.82	4,454,268.86	4,454,268.86
2023-2024 Actual Indirect Costs	1,096,611.45	4,348,922.42	4,348,922.42
2021-2022 Fixed Carry Forward	-151,268.55	177,883.32	177,579.01
Total Indirect Costs	1,247,880.00	4,171,039.10	4,171,343.41
Over/(Under) Recovery	-10,501.18	283,229.76	282,925.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,096,611.45	4,348,922.42	4,348,922.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-10,501.18	283,229.76	282,925.45
Total Projected Indirect 2025-2026 (Numerator)	1,107,112.63	4,065,692.66	4,065,996.97
Direct Costs	38,547,626.80	35,295,315.83	35,295,315.83
Rate for 2025-2026 **	2.87*	11.52*	11.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79000
Form R0418

*** Preliminary ***

Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,769,266.72	3,073,232.20	3,073,232.20
2021-2022 Fixed Carry Forward	-42,119.73	97,016.12	97,016.12
Total Indirect Costs	1,811,386.45	2,976,216.08	2,976,216.08
2021-2022 Direct Costs	25,298,112.58	24,005,723.38	24,005,723.38
2023-2024 Rate	7.16*	12.40*	12.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,163,753.85	28,879,774.90	28,879,774.90
Indirect costs based on rate ** multiplied by actual direct costs	2,159,724.78	3,581,092.09	3,581,092.09
2023-2024 Actual Indirect Costs	2,009,148.12	3,293,127.07	3,293,127.07
2021-2022 Fixed Carry Forward	-42,119.73	97,016.12	97,016.12
Total Indirect Costs	2,051,267.85	3,196,110.95	3,196,110.95
Over/(Under) Recovery	108,456.93	384,981.14	384,981.14

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,009,148.12	3,293,127.07	3,293,127.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	108,456.93	384,981.14	384,981.14
Total Projected Indirect 2025-2026 (Numerator)	1,900,691.19	2,908,145.93	2,908,145.93
Direct Costs	30,163,753.85	28,879,774.90	28,879,774.90
Rate for 2025-2026 **	6.30*	10.07*	10.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79010
Form R0418

*** Preliminary ***

Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	109,270.99	448,952.32	448,952.32
2021-2022 Fixed Carry Forward	-10,111.06	-41,200.62	-41,505.13
Total Indirect Costs	119,382.05	490,152.94	490,457.45
2021-2022 Direct Costs	4,791,313.35	4,451,632.02	4,451,632.02
2023-2024 Rate	2.49*	11.01*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,231,469.86	5,800,902.92	5,800,902.92
Indirect costs based on rate ** multiplied by actual direct costs	155,163.60	638,679.41	639,259.50
2023-2024 Actual Indirect Costs	182,698.02	613,264.96	613,264.96
2021-2022 Fixed Carry Forward	-10,111.06	-41,200.62	-41,505.13
Total Indirect Costs	192,809.08	654,465.58	654,770.09
Over/(Under) Recovery	-37,645.48	-15,786.17	-15,510.59

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	182,698.02	613,264.96	613,264.96
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,645.48	-15,786.17	-15,510.59
Total Projected Indirect 2025-2026 (Numerator)	220,343.50	629,051.13	628,775.55
Direct Costs	6,231,469.86	5,800,902.92	5,800,902.92
Rate for 2025-2026 **	3.54*	10.84*	10.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79020
Form R0418

*** Preliminary ***

Caro Community Schools
301 N HOOPER ST
CARO, MI 48723

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	319,580.46	1,661,980.04	1,661,980.04
2021-2022 Fixed Carry Forward	-12,930.69	156,536.12	156,675.54
Total Indirect Costs	332,511.15	1,505,443.92	1,505,304.50
2021-2022 Direct Costs	18,430,719.56	17,088,319.98	17,088,319.98
2023-2024 Rate	1.80*	8.81*	8.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,989,025.64	19,173,850.36	19,173,850.36
Indirect costs based on rate ** multiplied by actual direct costs	377,802.46	1,689,216.22	1,689,216.22
2023-2024 Actual Indirect Costs	312,579.93	2,127,755.21	2,127,755.21
2021-2022 Fixed Carry Forward	-12,930.69	156,536.12	156,675.54
Total Indirect Costs	325,510.62	1,971,219.09	1,971,079.67
Over/(Under) Recovery	52,291.84	-282,002.87	-281,863.45

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	312,579.93	2,127,755.21	2,127,755.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	52,291.84	-282,002.87	-281,863.45
Total Projected Indirect 2025-2026 (Numerator)	260,288.09	2,409,758.08	2,409,618.66
Direct Costs	20,989,025.64	19,173,850.36	19,173,850.36
Rate for 2025-2026 **	1.24*	12.57*	12.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79030
Form R0418

*** Preliminary ***

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	465,653.06	1,345,216.81	1,345,216.81
2021-2022 Fixed Carry Forward	-10,884.29	-183,320.54	-183,320.54
Total Indirect Costs	476,537.35	1,528,537.35	1,528,537.35
2021-2022 Direct Costs	11,294,182.20	10,414,618.45	10,414,618.45
2023-2024 Rate	4.22*	14.68*	14.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,030,516.21	12,090,040.01	12,090,040.01
Indirect costs based on rate ** multiplied by actual direct costs	549,887.78	1,774,817.87	1,774,817.87
2023-2024 Actual Indirect Costs	484,918.21	1,425,394.41	1,425,394.41
2021-2022 Fixed Carry Forward	-10,884.29	-183,320.54	-183,320.54
Total Indirect Costs	495,802.50	1,608,714.95	1,608,714.95
Over/(Under) Recovery	54,085.28	166,102.92	166,102.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	484,918.21	1,425,394.41	1,425,394.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	54,085.28	166,102.92	166,102.92
Total Projected Indirect 2025-2026 (Numerator)	430,832.93	1,259,291.49	1,259,291.49
Direct Costs	13,030,516.21	12,090,040.01	12,090,040.01
Rate for 2025-2026 **	3.31*	10.42*	10.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79080
Form R0418

*** Preliminary ***

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	276,792.30	1,046,249.70	1,046,249.70
2021-2022 Fixed Carry Forward	70,887.16	0.00	60,504.94
Total Indirect Costs	205,905.14	1,046,249.70	985,744.76
2021-2022 Direct Costs	7,678,194.00	6,908,736.60	6,908,736.60
2023-2024 Rate	2.68*	15.14*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,468,371.13	7,392,577.48	7,392,577.48
Indirect costs based on rate ** multiplied by actual direct costs	226,952.35	1,108,886.62	1,054,920.81
2023-2024 Actual Indirect Costs	287,917.27	1,363,710.92	1,363,710.92
2021-2022 Fixed Carry Forward	70,887.16	0.00	60,504.94
Total Indirect Costs	217,030.11	1,363,710.92	1,303,205.98
Over/(Under) Recovery	9,922.24	0.00	-248,285.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	287,917.27	1,363,710.92	1,363,710.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,922.24	0.00	-248,285.17
Total Projected Indirect 2025-2026 (Numerator)	277,995.03	1,363,710.92	1,611,996.09
Direct Costs	8,468,371.13	7,392,577.48	7,392,577.48
Rate for 2025-2026 **	3.28*	18.45*	21.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79090
Form R0418

*** Preliminary ***

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	282,169.04	989,795.58	989,795.58
2021-2022 Fixed Carry Forward	115,169.08	0.00	111,023.05
Total Indirect Costs	166,999.96	989,795.58	878,772.53
2021-2022 Direct Costs	6,388,002.03	5,847,505.49	5,847,505.49
2023-2024 Rate	2.61*	16.93*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,454,099.71	6,625,671.36	6,625,671.36
Indirect costs based on rate ** multiplied by actual direct costs	194,552.00	993,850.70	995,838.41
2023-2024 Actual Indirect Costs	244,968.37	1,073,396.72	1,073,396.72
2021-2022 Fixed Carry Forward	115,169.08	0.00	111,023.05
Total Indirect Costs	129,799.29	1,073,396.72	962,373.67
Over/(Under) Recovery	64,752.71	0.00	33,464.74

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	244,968.37	1,073,396.72	1,073,396.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	64,752.71	0.00	33,464.74
Total Projected Indirect 2025-2026 (Numerator)	180,215.66	1,073,396.72	1,039,931.98
Direct Costs	7,454,099.71	6,625,671.36	6,625,671.36
Rate for 2025-2026 **	2.42*	16.20*	15.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79100
Form R0418

*** Preliminary ***

Millington Community Schools
8664 DEAN DR
MILLINGTON, MI 48746

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	492,899.69	1,559,287.82	1,559,287.82
2021-2022 Fixed Carry Forward	109,792.85	51,314.89	51,487.79
Total Indirect Costs	383,106.84	1,507,972.93	1,507,800.03
2021-2022 Direct Costs	12,145,914.32	11,079,526.19	11,079,526.19
2023-2024 Rate	3.15*	13.61*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,003,061.64	12,557,264.72	12,557,264.72
Indirect costs based on rate ** multiplied by actual direct costs	441,096.44	1,709,043.73	1,709,043.73
2023-2024 Actual Indirect Costs	588,276.72	2,034,073.64	2,034,073.64
2021-2022 Fixed Carry Forward	109,792.85	51,314.89	51,487.79
Total Indirect Costs	478,483.87	1,982,758.75	1,982,585.85
Over/(Under) Recovery	-37,387.43	-273,715.02	-273,542.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	588,276.72	2,034,073.64	2,034,073.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-37,387.43	-273,715.02	-273,542.12
Total Projected Indirect 2025-2026 (Numerator)	625,664.15	2,307,788.66	2,307,615.76
Direct Costs	14,003,061.64	12,557,264.72	12,557,264.72
Rate for 2025-2026 **	4.47*	18.38*	18.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79110
Form R0418

*** Preliminary ***

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	404,275.51	1,264,307.41	1,264,307.41
2021-2022 Fixed Carry Forward	6,386.53	0.00	-80,438.93
Total Indirect Costs	397,888.98	1,264,307.41	1,344,746.34
2021-2022 Direct Costs	8,498,342.72	7,871,542.45	7,871,542.45
2023-2024 Rate	4.68*	16.06*	17.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,259,076.41	10,163,071.00	10,163,071.00
Indirect costs based on rate ** multiplied by actual direct costs	526,924.78	1,524,460.65	1,735,852.53
2023-2024 Actual Indirect Costs	332,799.75	1,428,805.16	1,428,805.16
2021-2022 Fixed Carry Forward	6,386.53	0.00	-80,438.93
Total Indirect Costs	326,413.22	1,428,805.16	1,509,244.09
Over/(Under) Recovery	200,511.56	0.00	226,608.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	332,799.75	1,428,805.16	1,428,805.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	200,511.56	0.00	226,608.44
Total Projected Indirect 2025-2026 (Numerator)	132,288.19	1,428,805.16	1,202,196.72
Direct Costs	11,259,076.41	10,163,071.00	10,163,071.00
Rate for 2025-2026 **	1.17*	14.06*	11.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79145
Form R0418

*** Preliminary ***

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	457,627.41	1,308,776.42	1,308,776.42
2021-2022 Fixed Carry Forward	-22,329.04	0.00	-46,346.59
Total Indirect Costs	479,956.45	1,308,776.42	1,355,123.01
2021-2022 Direct Costs	8,219,066.02	7,367,917.01	7,367,917.01
2023-2024 Rate	5.84*	17.76*	18.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,758,939.96	7,770,648.39	7,770,648.39
Indirect costs based on rate ** multiplied by actual direct costs	511,522.09	1,165,597.26	1,429,022.24
2023-2024 Actual Indirect Costs	559,153.49	1,547,445.06	1,547,445.06
2021-2022 Fixed Carry Forward	-22,329.04	0.00	-46,346.59
Total Indirect Costs	581,482.53	1,547,445.06	1,593,791.65
Over/(Under) Recovery	-69,960.44	0.00	-164,769.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	559,153.49	1,547,445.06	1,547,445.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,960.44	0.00	-164,769.41
Total Projected Indirect 2025-2026 (Numerator)	629,113.93	1,547,445.06	1,712,214.47
Direct Costs	8,758,939.96	7,770,648.39	7,770,648.39
Rate for 2025-2026 **	7.18*	19.91*	22.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 79150
Form R0418

*** Preliminary ***

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	483,590.33	1,643,674.75	1,643,674.75
2021-2022 Fixed Carry Forward	-11,091.17	-329,702.44	-329,702.44
Total Indirect Costs	494,681.50	1,973,377.19	1,973,377.19
2021-2022 Direct Costs	13,114,958.16	11,954,873.74	11,954,873.74
2023-2024 Rate	3.77*	16.51*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,315,706.53	12,169,400.27	12,169,400.27
Indirect costs based on rate ** multiplied by actual direct costs	502,002.14	1,825,410.04	2,009,167.98
2023-2024 Actual Indirect Costs	560,230.24	1,706,536.50	1,706,536.50
2021-2022 Fixed Carry Forward	-11,091.17	-329,702.44	-329,702.44
Total Indirect Costs	571,321.41	2,036,238.94	2,036,238.94
Over/(Under) Recovery	-69,319.27	0.00	-27,070.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	560,230.24	1,706,536.50	1,706,536.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-69,319.27	0.00	-27,070.96
Total Projected Indirect 2025-2026 (Numerator)	629,549.51	1,706,536.50	1,733,607.46
Direct Costs	13,315,706.53	12,169,400.27	12,169,400.27
Rate for 2025-2026 **	4.73*	14.02*	14.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80000
Form R0418

*** Preliminary ***

Van Buren ISD
490 S PAW PAW ST
LAWRENCE, MI 49064

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,890,078.93	6,471,611.42	6,471,611.42
2021-2022 Fixed Carry Forward	-307,232.03	-383,325.27	-381,249.50
Total Indirect Costs	4,197,310.96	6,854,936.69	6,852,860.92
2021-2022 Direct Costs	46,997,586.10	44,416,053.61	44,416,053.61
2023-2024 Rate	8.93*	15.43*	15.43**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,994,589.21	56,149,156.93	56,149,156.93
Indirect costs based on rate ** multiplied by actual direct costs	5,268,216.82	8,422,373.54	8,663,814.91
2023-2024 Actual Indirect Costs	4,472,278.98	7,317,711.26	7,317,711.26
2021-2022 Fixed Carry Forward	-307,232.03	-383,325.27	-381,249.50
Total Indirect Costs	4,779,511.01	7,701,036.53	7,698,960.76
Over/(Under) Recovery	488,705.81	0.00	964,854.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,472,278.98	7,317,711.26	7,317,711.26
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	488,705.81	0.00	964,854.15
Total Projected Indirect 2025-2026 (Numerator)	3,983,573.17	7,317,711.26	6,352,857.11
Direct Costs	58,994,589.21	56,149,156.93	56,149,156.93
Rate for 2025-2026 **	6.75*	13.03*	11.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80010
Form R0418

*** Preliminary ***

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	991,898.01	3,563,182.57	3,563,182.57
2021-2022 Fixed Carry Forward	123,932.73	0.00	-78,097.03
Total Indirect Costs	867,965.28	3,563,182.57	3,641,279.60
2021-2022 Direct Costs	23,266,715.89	20,695,431.33	20,695,431.33
2023-2024 Rate	3.73*	17.22*	17.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,954,959.53	22,105,079.89	22,105,079.89
Indirect costs based on rate ** multiplied by actual direct costs	930,819.99	3,315,761.98	3,888,283.55
2023-2024 Actual Indirect Costs	1,353,933.25	4,203,812.89	4,203,812.89
2021-2022 Fixed Carry Forward	123,932.73	0.00	-78,097.03
Total Indirect Costs	1,230,000.52	4,203,812.89	4,281,909.92
Over/(Under) Recovery	-299,180.53	0.00	-393,626.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,353,933.25	4,203,812.89	4,203,812.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-299,180.53	0.00	-393,626.37
Total Projected Indirect 2025-2026 (Numerator)	1,653,113.78	4,203,812.89	4,597,439.26
Direct Costs	24,954,959.53	22,105,079.89	22,105,079.89
Rate for 2025-2026 **	6.62*	19.02*	20.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80020
Form R0418

*** Preliminary ***

Bangor Public Schools (Van Buren)
801 W ARLINGTON ST
BANGOR, MI 49013

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	644,720.30	2,021,143.36	2,021,143.36
2021-2022 Fixed Carry Forward	-83,017.65	0.00	-35,310.70
Total Indirect Costs	727,737.95	2,021,143.36	2,056,454.06
2021-2022 Direct Costs	13,260,991.09	11,884,568.03	11,884,568.03
2023-2024 Rate	5.49*	17.01*	17.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,416,559.01	14,639,979.52	14,639,979.52
Indirect costs based on rate ** multiplied by actual direct costs	901,269.09	2,195,996.93	2,532,716.46
2023-2024 Actual Indirect Costs	494,538.56	2,271,118.05	2,271,118.05
2021-2022 Fixed Carry Forward	-83,017.65	0.00	-35,310.70
Total Indirect Costs	577,556.21	2,271,118.05	2,306,428.75
Over/(Under) Recovery	323,712.88	0.00	226,287.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	494,538.56	2,271,118.05	2,271,118.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	323,712.88	0.00	226,287.71
Total Projected Indirect 2025-2026 (Numerator)	170,825.68	2,271,118.05	2,044,830.34
Direct Costs	16,416,559.01	14,639,979.52	14,639,979.52
Rate for 2025-2026 **	1.04*	15.51*	13.97**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80040
Form R0418

*** Preliminary ***

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	355,092.36	1,285,384.76	1,285,384.76
2021-2022 Fixed Carry Forward	130,145.56	0.00	0.00
Total Indirect Costs	224,946.80	1,285,384.76	1,285,384.76
2021-2022 Direct Costs	5,582,939.93	4,652,647.53	4,652,647.53
2023-2024 Rate	4.03*	27.63*	27.63**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,210,937.04	5,359,655.15	5,359,655.15
Indirect costs based on rate ** multiplied by actual direct costs	250,300.76	803,948.27	1,339,913.79
2023-2024 Actual Indirect Costs	404,310.12	1,255,592.01	1,255,592.01
2021-2022 Fixed Carry Forward	130,145.56	0.00	0.00
Total Indirect Costs	274,164.56	1,255,592.01	1,255,592.01
Over/(Under) Recovery	-23,863.80	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	404,310.12	1,255,592.01	1,255,592.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,863.80	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	428,173.92	1,255,592.01	1,255,592.01
Direct Costs	6,210,937.04	5,359,655.15	5,359,655.15
Rate for 2025-2026 **	6.89*	23.43*	23.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80050
Form R0418

*** Preliminary ***

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	511,763.55	1,379,592.38	1,379,592.38
2021-2022 Fixed Carry Forward	97,202.22	0.00	32,765.66
Total Indirect Costs	414,561.33	1,379,592.38	1,346,826.72
2021-2022 Direct Costs	8,728,912.03	7,861,083.20	7,861,083.20
2023-2024 Rate	4.75*	17.55*	17.13**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,564,928.73	8,522,447.68	8,522,447.68
Indirect costs based on rate ** multiplied by actual direct costs	454,334.11	1,278,367.15	1,459,895.29
2023-2024 Actual Indirect Costs	544,798.07	1,587,279.12	1,587,279.12
2021-2022 Fixed Carry Forward	97,202.22	0.00	32,765.66
Total Indirect Costs	447,595.85	1,587,279.12	1,554,513.46
Over/(Under) Recovery	6,738.26	0.00	-94,618.17

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	544,798.07	1,587,279.12	1,587,279.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,738.26	0.00	-94,618.17
Total Projected Indirect 2025-2026 (Numerator)	538,059.81	1,587,279.12	1,681,897.29
Direct Costs	9,564,928.73	8,522,447.68	8,522,447.68
Rate for 2025-2026 **	5.63*	18.62*	19.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80090
Form R0418

*** Preliminary ***

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	461,382.50	1,922,448.95	1,922,448.95
2021-2022 Fixed Carry Forward	-35,455.83	0.00	1,367.46
Total Indirect Costs	496,838.33	1,922,448.95	1,921,081.49
2021-2022 Direct Costs	14,296,133.10	12,835,066.65	12,835,066.65
2023-2024 Rate	3.48*	14.98*	14.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,884,394.76	12,301,792.40	12,301,792.40
Indirect costs based on rate ** multiplied by actual direct costs	483,176.94	1,842,808.50	1,841,578.32
2023-2024 Actual Indirect Costs	493,179.95	2,075,782.31	2,075,782.31
2021-2022 Fixed Carry Forward	-35,455.83	0.00	1,367.46
Total Indirect Costs	528,635.78	2,075,782.31	2,074,414.85
Over/(Under) Recovery	-45,458.84	-232,973.81	-232,836.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	493,179.95	2,075,782.31	2,075,782.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-45,458.84	-232,973.81	-232,836.53
Total Projected Indirect 2025-2026 (Numerator)	538,638.79	2,308,756.12	2,308,618.84
Direct Costs	13,884,394.76	12,301,792.40	12,301,792.40
Rate for 2025-2026 **	3.88*	18.77*	18.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80110
Form R0418

*** Preliminary ***

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	405,222.31	1,265,009.77	1,265,009.77
2021-2022 Fixed Carry Forward	-93,287.90	-193,765.18	-197,897.76
Total Indirect Costs	498,510.21	1,458,774.95	1,462,907.53
2021-2022 Direct Costs	8,304,155.71	7,444,368.25	7,444,368.25
2023-2024 Rate	6.00*	19.60*	19.65**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,911,750.28	9,829,552.36	9,829,552.36
Indirect costs based on rate ** multiplied by actual direct costs	654,705.02	1,474,432.85	1,931,507.04
2023-2024 Actual Indirect Costs	348,030.68	1,430,228.60	1,430,228.60
2021-2022 Fixed Carry Forward	-93,287.90	-193,765.18	-197,897.76
Total Indirect Costs	441,318.58	1,623,993.78	1,628,126.36
Over/(Under) Recovery	213,386.44	0.00	303,380.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	348,030.68	1,430,228.60	1,430,228.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	213,386.44	0.00	303,380.68
Total Projected Indirect 2025-2026 (Numerator)	134,644.24	1,430,228.60	1,126,847.92
Direct Costs	10,911,750.28	9,829,552.36	9,829,552.36
Rate for 2025-2026 **	1.23*	14.55*	11.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80120
Form R0418

*** Preliminary ***

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	581,581.97	1,931,212.38	1,931,212.38
2021-2022 Fixed Carry Forward	112,745.23	0.00	104,077.01
Total Indirect Costs	468,836.74	1,931,212.38	1,827,135.37
2021-2022 Direct Costs	14,659,022.43	13,309,392.02	13,309,392.02
2023-2024 Rate	3.20*	14.51*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,624,796.70	15,270,761.72	15,270,761.72
Indirect costs based on rate ** multiplied by actual direct costs	531,993.49	2,215,787.53	2,096,675.58
2023-2024 Actual Indirect Costs	837,597.33	2,191,632.31	2,191,632.31
2021-2022 Fixed Carry Forward	112,745.23	0.00	104,077.01
Total Indirect Costs	724,852.10	2,191,632.31	2,087,555.30
Over/(Under) Recovery	-192,858.61	24,155.22	9,120.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	837,597.33	2,191,632.31	2,191,632.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-192,858.61	24,155.22	9,120.28
Total Projected Indirect 2025-2026 (Numerator)	1,030,455.94	2,167,477.09	2,182,512.03
Direct Costs	16,624,796.70	15,270,761.72	15,270,761.72
Rate for 2025-2026 **	6.20*	14.19*	14.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80130
Form R0418

*** Preliminary ***

Lawrence Public Schools
650 W SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	443,873.50	912,381.11	912,381.11
2021-2022 Fixed Carry Forward	-19,154.76	0.00	30,268.17
Total Indirect Costs	463,028.26	912,381.11	882,112.94
2021-2022 Direct Costs	5,605,455.77	5,136,948.16	5,136,948.16
2023-2024 Rate	8.26*	17.76*	17.17**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,141,274.36	5,587,142.69	5,587,142.69
Indirect costs based on rate ** multiplied by actual direct costs	507,269.26	838,071.40	959,312.40
2023-2024 Actual Indirect Costs	360,052.03	914,183.70	914,183.70
2021-2022 Fixed Carry Forward	-19,154.76	0.00	30,268.17
Total Indirect Costs	379,206.79	914,183.70	883,915.53
Over/(Under) Recovery	128,062.47	0.00	75,396.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	360,052.03	914,183.70	914,183.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	128,062.47	0.00	75,396.87
Total Projected Indirect 2025-2026 (Numerator)	231,989.56	914,183.70	838,786.83
Direct Costs	6,141,274.36	5,587,142.69	5,587,142.69
Rate for 2025-2026 **	3.78*	16.36*	15.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80140
Form R0418

*** Preliminary ***

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	417,087.72	1,585,302.19	1,585,302.19
2021-2022 Fixed Carry Forward	42,221.68	0.00	128,132.75
Total Indirect Costs	374,866.04	1,585,302.19	1,457,169.44
2021-2022 Direct Costs	11,439,810.64	10,271,596.17	10,271,596.17
2023-2024 Rate	3.28*	15.43*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,036,679.36	11,724,573.06	11,724,573.06
Indirect costs based on rate ** multiplied by actual direct costs	427,603.08	1,758,685.96	1,663,716.92
2023-2024 Actual Indirect Costs	460,470.00	1,772,576.30	1,772,576.30
2021-2022 Fixed Carry Forward	42,221.68	0.00	128,132.75
Total Indirect Costs	418,248.32	1,772,576.30	1,644,443.55
Over/(Under) Recovery	9,354.76	0.00	19,273.37

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	460,470.00	1,772,576.30	1,772,576.30
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,354.76	0.00	19,273.37
Total Projected Indirect 2025-2026 (Numerator)	451,115.24	1,772,576.30	1,753,302.93
Direct Costs	13,036,679.36	11,724,573.06	11,724,573.06
Rate for 2025-2026 **	3.46*	15.12*	14.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80150
Form R0418

*** Preliminary ***

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,578,220.24	5,500,573.25	5,500,573.25
2021-2022 Fixed Carry Forward	-91,647.65	0.00	-35,764.30
Total Indirect Costs	1,669,867.89	5,500,573.25	5,536,337.55
2021-2022 Direct Costs	38,605,548.40	34,774,475.53	34,774,475.53
2023-2024 Rate	4.33*	15.82*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,800,416.59	41,713,967.47	41,713,967.47
Indirect costs based on rate ** multiplied by actual direct costs	1,983,158.04	6,257,095.12	6,640,863.62
2023-2024 Actual Indirect Costs	2,012,606.38	6,099,055.50	6,099,055.50
2021-2022 Fixed Carry Forward	-91,647.65	0.00	-35,764.30
Total Indirect Costs	2,104,254.03	6,099,055.50	6,134,819.80
Over/(Under) Recovery	-121,095.99	0.00	506,043.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,012,606.38	6,099,055.50	6,099,055.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-121,095.99	0.00	506,043.82
Total Projected Indirect 2025-2026 (Numerator)	2,133,702.37	6,099,055.50	5,593,011.68
Direct Costs	45,800,416.59	41,713,967.47	41,713,967.47
Rate for 2025-2026 **	4.66*	14.62*	13.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80160
Form R0418

*** Preliminary ***

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,322,070.29	3,573,581.95	3,573,581.95
2021-2022 Fixed Carry Forward	-38,792.53	0.00	-137,732.04
Total Indirect Costs	1,360,862.82	3,573,581.95	3,711,313.99
2021-2022 Direct Costs	24,652,070.38	22,400,558.72	22,400,558.72
2023-2024 Rate	5.52*	15.95*	16.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	30,075,956.14	27,436,413.02	27,436,413.02
Indirect costs based on rate ** multiplied by actual direct costs	1,660,192.78	4,115,461.95	4,546,213.64
2023-2024 Actual Indirect Costs	1,349,109.04	3,988,652.16	3,988,652.16
2021-2022 Fixed Carry Forward	-38,792.53	0.00	-137,732.04
Total Indirect Costs	1,387,901.57	3,988,652.16	4,126,384.20
Over/(Under) Recovery	272,291.21	0.00	419,829.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,349,109.04	3,988,652.16	3,988,652.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	272,291.21	0.00	419,829.44
Total Projected Indirect 2025-2026 (Numerator)	1,076,817.83	3,988,652.16	3,568,822.72
Direct Costs	30,075,956.14	27,436,413.02	27,436,413.02
Rate for 2025-2026 **	3.58*	14.54*	13.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80240
Form R0418

*** Preliminary ***

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	25,527.60	25,527.60
2021-2022 Fixed Carry Forward	0.00	-3,060.82	-3,073.45
Total Indirect Costs	0.00	28,588.42	28,601.05
2021-2022 Direct Costs	264,969.75	239,442.15	239,442.15
2023-2024 Rate	0.00*	11.94*	11.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	229,374.01	205,879.49	205,879.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	24,582.01	24,582.01
2023-2024 Actual Indirect Costs	0.00	23,494.52	23,494.52
2021-2022 Fixed Carry Forward	0.00	-3,060.82	-3,073.45
Total Indirect Costs	0.00	26,555.34	26,567.97
Over/(Under) Recovery	0.00	-1,973.33	-1,985.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	23,494.52	23,494.52
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,973.33	-1,985.96
Total Projected Indirect 2025-2026 (Numerator)	0.00	25,467.85	25,480.48
Direct Costs	229,374.01	205,879.49	205,879.49
Rate for 2025-2026 **	0.00*	12.37*	12.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 80900
Form R0418

*** Preliminary ***

Michigan Online School
209 S STATE ST
GOBLES, MI 49055

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	256,221.09	348,782.06	348,782.06
2021-2022 Fixed Carry Forward	458,433.88	474,033.68	474,033.68
Total Indirect Costs	-202,212.79	-125,251.62	-125,251.62
2021-2022 Direct Costs	7,125,174.13	7,032,613.16	7,032,613.16
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,333,465.76	12,215,003.94	12,215,003.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	423,398.69	541,860.51	541,860.51
2021-2022 Fixed Carry Forward	458,433.88	474,033.68	474,033.68
Total Indirect Costs	-35,035.19	67,826.83	67,826.83
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	423,398.69	541,860.51	541,860.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	423,398.69	541,860.51	541,860.51
Direct Costs	12,333,465.76	12,215,003.94	12,215,003.94
Rate for 2025-2026 **	3.43*	4.44*	4.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81000
Form R0418

*** Preliminary ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,878,825.12	10,148,613.15	10,148,613.15
2021-2022 Fixed Carry Forward	-248,245.18	0.00	923,149.90
Total Indirect Costs	7,127,070.30	10,148,613.15	9,225,463.25
2021-2022 Direct Costs	60,997,260.35	57,727,472.32	57,727,472.32
2023-2024 Rate	11.68*	17.58*	15.98**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	77,263,639.53	74,090,596.90	74,090,596.90
Indirect costs based on rate ** multiplied by actual direct costs	9,024,393.10	11,113,589.54	11,839,677.38
2023-2024 Actual Indirect Costs	8,207,970.18	11,381,012.81	11,381,012.81
2021-2022 Fixed Carry Forward	-248,245.18	0.00	923,149.90
Total Indirect Costs	8,456,215.36	11,381,012.81	10,457,862.91
Over/(Under) Recovery	568,177.74	0.00	1,381,814.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,207,970.18	11,381,012.81	11,381,012.81
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	568,177.74	0.00	1,381,814.47
Total Projected Indirect 2025-2026 (Numerator)	7,639,792.44	11,381,012.81	9,999,198.34
Direct Costs	77,263,639.53	74,090,596.90	74,090,596.90
Rate for 2025-2026 **	9.89*	15.36*	13.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81010
Form R0418

*** Preliminary ***

Ann Arbor Public Schools
2555 S STATE ST
ANN ARBOR, MI 48104

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	9,385,272.34	30,077,973.89	30,077,973.89
2021-2022 Fixed Carry Forward	394,198.04	-352,278.40	-352,278.40
Total Indirect Costs	8,991,074.30	30,430,252.29	30,430,252.29
2021-2022 Direct Costs	281,010,052.13	269,484,480.61	269,484,480.61
2023-2024 Rate	3.20*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	326,445,834.29	303,328,299.05	303,328,299.05
Indirect costs based on rate ** multiplied by actual direct costs	10,446,266.70	34,245,764.96	34,245,764.96
2023-2024 Actual Indirect Costs	9,590,386.88	32,707,922.12	32,707,922.12
2021-2022 Fixed Carry Forward	394,198.04	-352,278.40	-352,278.40
Total Indirect Costs	9,196,188.84	33,060,200.52	33,060,200.52
Over/(Under) Recovery	1,250,077.86	1,185,564.44	1,185,564.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,590,386.88	32,707,922.12	32,707,922.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,250,077.86	1,185,564.44	1,185,564.44
Total Projected Indirect 2025-2026 (Numerator)	8,340,309.02	31,522,357.68	31,522,357.68
Direct Costs	326,445,834.29	303,328,299.05	303,328,299.05
Rate for 2025-2026 **	2.55*	10.39*	10.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81020
Form R0418

*** Preliminary ***

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,705,962.05	7,486,636.78	7,486,636.78
2021-2022 Fixed Carry Forward	490,885.35	1,525,079.13	1,294,216.76
Total Indirect Costs	1,215,076.70	5,961,557.65	6,192,420.02
2021-2022 Direct Costs	71,934,944.40	66,019,896.75	66,019,896.75
2023-2024 Rate	1.69*	9.03*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	80,405,972.13	73,174,255.89	73,174,255.89
Indirect costs based on rate ** multiplied by actual direct costs	1,358,860.93	6,607,635.31	6,863,745.20
2023-2024 Actual Indirect Costs	2,403,172.36	9,634,888.60	9,634,888.60
2021-2022 Fixed Carry Forward	490,885.35	1,525,079.13	1,294,216.76
Total Indirect Costs	1,912,287.01	8,109,809.47	8,340,671.84
Over/(Under) Recovery	-553,426.08	-1,502,174.16	-1,476,926.64

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,403,172.36	9,634,888.60	9,634,888.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-553,426.08	-1,502,174.16	-1,476,926.64
Total Projected Indirect 2025-2026 (Numerator)	2,956,598.44	11,137,062.76	11,111,815.24
Direct Costs	80,405,972.13	73,174,255.89	73,174,255.89
Rate for 2025-2026 **	3.68*	15.22*	15.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81040
Form R0418

*** Preliminary ***

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,637,745.94	4,736,811.22	4,736,811.22
2021-2022 Fixed Carry Forward	85,988.49	0.00	10,978.05
Total Indirect Costs	1,551,757.45	4,736,811.22	4,725,833.17
2021-2022 Direct Costs	33,283,690.65	30,184,625.37	30,184,625.37
2023-2024 Rate	4.66*	15.69*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	35,991,030.21	32,768,363.76	32,768,363.76
Indirect costs based on rate ** multiplied by actual direct costs	1,677,182.01	4,915,254.56	5,131,525.76
2023-2024 Actual Indirect Costs	1,726,794.13	4,949,460.58	4,949,460.58
2021-2022 Fixed Carry Forward	85,988.49	0.00	10,978.05
Total Indirect Costs	1,640,805.64	4,949,460.58	4,938,482.53
Over/(Under) Recovery	36,376.37	0.00	193,043.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,726,794.13	4,949,460.58	4,949,460.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,376.37	0.00	193,043.23
Total Projected Indirect 2025-2026 (Numerator)	1,690,417.76	4,949,460.58	4,756,417.35
Direct Costs	35,991,030.21	32,768,363.76	32,768,363.76
Rate for 2025-2026 **	4.70*	15.10*	14.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81050
Form R0418

*** Preliminary ***

Dexter Community School District
2704 BAKER RD
DEXTER, MI 48130

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	799,403.10	4,782,077.97	4,782,077.97
2021-2022 Fixed Carry Forward	53,172.84	262,302.44	262,302.44
Total Indirect Costs	746,230.26	4,519,775.53	4,519,775.53
2021-2022 Direct Costs	49,900,460.63	45,701,876.94	45,701,876.94
2023-2024 Rate	1.50*	9.89*	9.89**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,339,838.15	53,534,536.94	53,534,536.94
Indirect costs based on rate ** multiplied by actual direct costs	875,097.57	5,294,565.70	5,294,565.70
2023-2024 Actual Indirect Costs	1,219,067.95	6,024,369.16	6,024,369.16
2021-2022 Fixed Carry Forward	53,172.84	262,302.44	262,302.44
Total Indirect Costs	1,165,895.11	5,762,066.72	5,762,066.72
Over/(Under) Recovery	-290,797.54	-467,501.02	-467,501.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,219,067.95	6,024,369.16	6,024,369.16
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-290,797.54	-467,501.02	-467,501.02
Total Projected Indirect 2025-2026 (Numerator)	1,509,865.49	6,491,870.18	6,491,870.18
Direct Costs	58,339,838.15	53,534,536.94	53,534,536.94
Rate for 2025-2026 **	2.59*	12.13*	12.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81070
Form R0418

*** Preliminary ***

Lincoln Consolidated School District
7425 WILLIS RD
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,653,580.44	7,165,095.52	7,165,095.52
2021-2022 Fixed Carry Forward	277,546.94	-455,507.30	-439,454.43
Total Indirect Costs	1,376,033.50	7,620,602.82	7,604,549.95
2021-2022 Direct Costs	49,906,749.31	46,241,131.78	46,241,131.78
2023-2024 Rate	2.76*	16.48*	16.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	61,100,511.49	54,843,908.39	54,843,908.39
Indirect costs based on rate ** multiplied by actual direct costs	1,686,374.12	8,226,586.26	9,021,822.93
2023-2024 Actual Indirect Costs	2,308,437.92	8,565,041.02	8,565,041.02
2021-2022 Fixed Carry Forward	277,546.94	-455,507.30	-439,454.43
Total Indirect Costs	2,030,890.98	9,020,548.32	9,004,495.45
Over/(Under) Recovery	-344,516.86	0.00	17,327.48

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,308,437.92	8,565,041.02	8,565,041.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-344,516.86	0.00	17,327.48
Total Projected Indirect 2025-2026 (Numerator)	2,652,954.78	8,565,041.02	8,547,713.54
Direct Costs	61,100,511.49	54,843,908.39	54,843,908.39
Rate for 2025-2026 **	4.34*	15.62*	15.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81080
Form R0418

*** Preliminary ***

Manchester Community Schools
710 E MAIN ST
MANCHESTER, MI 48158

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	487,144.84	1,554,367.09	1,554,367.09
2021-2022 Fixed Carry Forward	94,003.94	0.00	-55,238.81
Total Indirect Costs	393,140.90	1,554,367.09	1,609,605.90
2021-2022 Direct Costs	10,586,188.16	9,518,965.91	9,518,965.91
2023-2024 Rate	3.71*	16.33*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,538,322.09	11,160,478.62	11,160,478.62
Indirect costs based on rate ** multiplied by actual direct costs	465,171.75	1,674,071.79	1,887,236.93
2023-2024 Actual Indirect Costs	557,692.70	1,935,536.17	1,935,536.17
2021-2022 Fixed Carry Forward	94,003.94	0.00	-55,238.81
Total Indirect Costs	463,688.76	1,935,536.17	1,990,774.98
Over/(Under) Recovery	1,482.99	0.00	-103,538.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	557,692.70	1,935,536.17	1,935,536.17
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,482.99	0.00	-103,538.05
Total Projected Indirect 2025-2026 (Numerator)	556,209.71	1,935,536.17	2,039,074.22
Direct Costs	12,538,322.09	11,160,478.62	11,160,478.62
Rate for 2025-2026 **	4.44*	17.34*	18.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81100
Form R0418

*** Preliminary ***

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,067,755.85	4,305,233.06	4,305,233.06
2021-2022 Fixed Carry Forward	-5,834.16	0.00	-187,566.74
Total Indirect Costs	1,073,590.01	4,305,233.06	4,492,799.80
2021-2022 Direct Costs	28,886,137.19	25,648,659.98	25,648,659.98
2023-2024 Rate	3.72*	16.79*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	32,225,260.82	27,866,490.09	27,866,490.09
Indirect costs based on rate ** multiplied by actual direct costs	1,198,779.70	4,179,973.51	4,882,209.06
2023-2024 Actual Indirect Costs	1,072,867.92	5,431,638.65	5,431,638.65
2021-2022 Fixed Carry Forward	-5,834.16	0.00	-187,566.74
Total Indirect Costs	1,078,702.08	5,431,638.65	5,619,205.39
Over/(Under) Recovery	120,077.62	0.00	-736,996.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,072,867.92	5,431,638.65	5,431,638.65
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	120,077.62	0.00	-736,996.33
Total Projected Indirect 2025-2026 (Numerator)	952,790.30	5,431,638.65	6,168,634.98
Direct Costs	32,225,260.82	27,866,490.09	27,866,490.09
Rate for 2025-2026 **	2.96*	19.49*	22.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81120
Form R0418

*** Preliminary ***

Saline Area Schools
7265 N ANN ARBOR ST
SALINE, MI 48176

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,072,423.95	7,660,354.14	7,660,354.14
2021-2022 Fixed Carry Forward	100,644.76	-418,093.16	-418,093.16
Total Indirect Costs	1,971,779.19	8,078,447.30	8,078,447.30
2021-2022 Direct Costs	68,666,892.88	62,893,022.17	62,893,022.17
2023-2024 Rate	2.87*	12.84*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	80,096,878.96	73,649,847.23	73,649,847.23
Indirect costs based on rate ** multiplied by actual direct costs	2,298,780.43	9,456,640.38	9,456,640.38
2023-2024 Actual Indirect Costs	2,754,770.77	9,201,802.50	9,201,802.50
2021-2022 Fixed Carry Forward	100,644.76	-418,093.16	-418,093.16
Total Indirect Costs	2,654,126.01	9,619,895.66	9,619,895.66
Over/(Under) Recovery	-355,345.58	-163,255.28	-163,255.28

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,754,770.77	9,201,802.50	9,201,802.50
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-355,345.58	-163,255.28	-163,255.28
Total Projected Indirect 2025-2026 (Numerator)	3,110,116.35	9,365,057.78	9,365,057.78
Direct Costs	80,096,878.96	73,649,847.23	73,649,847.23
Rate for 2025-2026 **	3.88*	12.72*	12.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81140
Form R0418

*** Preliminary ***

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	536,511.88	1,415,897.83	1,415,897.83
2021-2022 Fixed Carry Forward	66,439.93	0.00	428,644.20
Total Indirect Costs	470,071.95	1,415,897.83	987,253.63
2021-2022 Direct Costs	11,333,553.00	10,454,167.05	10,454,167.05
2023-2024 Rate	4.15*	13.54*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,697,868.63	14,407,320.90	14,407,320.90
Indirect costs based on rate ** multiplied by actual direct costs	651,461.55	1,950,751.25	1,360,051.09
2023-2024 Actual Indirect Costs	634,505.81	1,925,053.54	1,925,053.54
2021-2022 Fixed Carry Forward	66,439.93	0.00	428,644.20
Total Indirect Costs	568,065.88	1,925,053.54	1,496,409.34
Over/(Under) Recovery	83,395.67	25,697.71	-136,358.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	634,505.81	1,925,053.54	1,925,053.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	83,395.67	25,697.71	-136,358.25
Total Projected Indirect 2025-2026 (Numerator)	551,110.14	1,899,355.83	2,061,411.79
Direct Costs	15,697,868.63	14,407,320.90	14,407,320.90
Rate for 2025-2026 **	3.51*	13.18*	14.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81900
Form R0418

*** Preliminary ***

Global Tech Academy
1715 E FOREST AVE
YPSILANTI, MI 48198

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	305,256.02	888,843.80	888,843.80
2021-2022 Fixed Carry Forward	38,876.07	0.00	0.00
Total Indirect Costs	266,379.95	888,843.80	888,843.80
2021-2022 Direct Costs	2,794,185.58	2,210,597.80	2,210,597.80
2023-2024 Rate	9.53*	40.21*	40.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,853,920.68	2,315,943.35	2,315,943.35
Indirect costs based on rate ** multiplied by actual direct costs	271,978.64	347,391.50	578,985.84
2023-2024 Actual Indirect Costs	294,850.81	832,828.14	832,828.14
2021-2022 Fixed Carry Forward	38,876.07	0.00	0.00
Total Indirect Costs	255,974.74	832,828.14	832,828.14
Over/(Under) Recovery	16,003.90	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	294,850.81	832,828.14	832,828.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	16,003.90	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	278,846.91	832,828.14	832,828.14
Direct Costs	2,853,920.68	2,315,943.35	2,315,943.35
Rate for 2025-2026 **	9.77*	35.96*	35.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81901
Form R0418

*** Preliminary ***

Honey Creek Community School
1735 S WAGNER RD
ANN ARBOR, MI 48103

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	141,793.00	352,608.00	352,608.00
2021-2022 Fixed Carry Forward	-30,809.86	-25,585.92	-25,585.92
Total Indirect Costs	172,602.86	378,193.92	378,193.92
2021-2022 Direct Costs	2,963,897.00	2,753,082.00	2,753,082.00
2023-2024 Rate	5.82*	13.74*	13.74**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,794,951.01	3,607,323.42	3,607,323.42
Indirect costs based on rate ** multiplied by actual direct costs	220,866.15	495,646.24	495,646.24
2023-2024 Actual Indirect Costs	139,606.32	327,233.91	327,233.91
2021-2022 Fixed Carry Forward	-30,809.86	-25,585.92	-25,585.92
Total Indirect Costs	170,416.18	352,819.83	352,819.83
Over/(Under) Recovery	50,449.97	142,826.41	142,826.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	139,606.32	327,233.91	327,233.91
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	50,449.97	142,826.41	142,826.41
Total Projected Indirect 2025-2026 (Numerator)	89,156.35	184,407.50	184,407.50
Direct Costs	3,794,951.01	3,607,323.42	3,607,323.42
Rate for 2025-2026 **	2.35*	5.11*	5.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81902
Form R0418

*** Preliminary ***

Central Academy
2459 S INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	794,663.43	2,150,358.98	2,150,358.98
2021-2022 Fixed Carry Forward	54,924.16	0.00	0.00
Total Indirect Costs	739,739.27	2,150,358.98	2,150,358.98
2021-2022 Direct Costs	7,103,418.02	5,747,722.47	5,747,722.47
2023-2024 Rate	10.41*	37.41*	37.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,348,828.56	5,896,590.97	5,896,590.97
Indirect costs based on rate ** multiplied by actual direct costs	765,013.05	884,488.65	1,474,147.74
2023-2024 Actual Indirect Costs	794,553.54	2,246,791.13	2,246,791.13
2021-2022 Fixed Carry Forward	54,924.16	0.00	0.00
Total Indirect Costs	739,629.38	2,246,791.13	2,246,791.13
Over/(Under) Recovery	25,383.67	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	794,553.54	2,246,791.13	2,246,791.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,383.67	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	769,169.87	2,246,791.13	2,246,791.13
Direct Costs	7,348,828.56	5,896,590.97	5,896,590.97
Rate for 2025-2026 **	10.47*	38.10*	38.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81903
Form R0418

*** Preliminary ***

Washtenaw Technical Middle College
4800 E HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	526,816.92	624,615.03	624,615.03
2021-2022 Fixed Carry Forward	48,235.17	57,942.59	57,938.32
Total Indirect Costs	478,581.75	566,672.44	566,676.71
2021-2022 Direct Costs	6,643,419.53	6,545,621.42	6,545,621.42
2023-2024 Rate	7.20*	8.66*	8.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,911,710.20	7,793,329.75	7,793,329.75
Indirect costs based on rate ** multiplied by actual direct costs	569,643.13	674,902.36	674,902.36
2023-2024 Actual Indirect Costs	621,654.76	740,035.21	740,035.21
2021-2022 Fixed Carry Forward	48,235.17	57,942.59	57,938.32
Total Indirect Costs	573,419.59	682,092.62	682,096.89
Over/(Under) Recovery	-3,776.46	-7,190.26	-7,194.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	621,654.76	740,035.21	740,035.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-3,776.46	-7,190.26	-7,194.53
Total Projected Indirect 2025-2026 (Numerator)	625,431.22	747,225.47	747,229.74
Direct Costs	7,911,710.20	7,793,329.75	7,793,329.75
Rate for 2025-2026 **	7.91*	9.59*	9.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81905
Form R0418

*** Preliminary ***

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	713,407.00	2,258,169.00	2,258,169.00
2021-2022 Fixed Carry Forward	-121,610.84	0.00	0.00
Total Indirect Costs	835,017.84	2,258,169.00	2,258,169.00
2021-2022 Direct Costs	7,560,982.00	6,016,220.00	6,016,220.00
2023-2024 Rate	11.04*	37.53*	37.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,247,072.00	6,579,495.00	6,579,495.00
Indirect costs based on rate ** multiplied by actual direct costs	910,476.75	986,924.25	1,644,873.75
2023-2024 Actual Indirect Costs	752,486.00	2,420,063.00	2,420,063.00
2021-2022 Fixed Carry Forward	-121,610.84	0.00	0.00
Total Indirect Costs	874,096.84	2,420,063.00	2,420,063.00
Over/(Under) Recovery	36,379.91	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	752,486.00	2,420,063.00	2,420,063.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	36,379.91	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	716,106.09	2,420,063.00	2,420,063.00
Direct Costs	8,247,072.00	6,579,495.00	6,579,495.00
Rate for 2025-2026 **	8.68*	36.78*	36.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81906
Form R0418

*** Preliminary ***

Fortis Academy
3875 GOLFSIDE RD
YPSILANTI, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	235,539.00	1,780,268.00	1,780,268.00
2021-2022 Fixed Carry Forward	77,269.55	0.00	0.00
Total Indirect Costs	158,269.45	1,780,268.00	1,780,268.00
2021-2022 Direct Costs	7,592,464.00	6,047,735.00	6,047,735.00
2023-2024 Rate	2.08*	29.44*	29.44**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,681,442.00	7,224,385.00	7,224,385.00
Indirect costs based on rate ** multiplied by actual direct costs	180,573.99	1,083,657.75	1,806,096.25
2023-2024 Actual Indirect Costs	258,257.00	1,715,314.00	1,715,314.00
2021-2022 Fixed Carry Forward	77,269.55	0.00	0.00
Total Indirect Costs	180,987.45	1,715,314.00	1,715,314.00
Over/(Under) Recovery	-413.46	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	258,257.00	1,715,314.00	1,715,314.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-413.46	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	258,670.46	1,715,314.00	1,715,314.00
Direct Costs	8,681,442.00	7,224,385.00	7,224,385.00
Rate for 2025-2026 **	2.98*	23.74*	23.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81908
Form R0418

*** Preliminary ***

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	52,748.91	201,904.66	201,904.66
2021-2022 Fixed Carry Forward	21,068.04	0.00	0.00
Total Indirect Costs	31,680.87	201,904.66	201,904.66
2021-2022 Direct Costs	1,610,645.05	1,461,489.30	1,461,489.30
2023-2024 Rate	1.97*	13.81*	13.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,004,694.67	2,708,180.55	2,708,180.55
Indirect costs based on rate ** multiplied by actual direct costs	59,192.48	373,999.73	373,999.73
2023-2024 Actual Indirect Costs	120,498.62	417,012.74	417,012.74
2021-2022 Fixed Carry Forward	21,068.04	0.00	0.00
Total Indirect Costs	99,430.58	417,012.74	417,012.74
Over/(Under) Recovery	-40,238.10	-43,013.01	-43,013.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	120,498.62	417,012.74	417,012.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-40,238.10	-43,013.01	-43,013.01
Total Projected Indirect 2025-2026 (Numerator)	160,736.72	460,025.75	460,025.75
Direct Costs	3,004,694.67	2,708,180.55	2,708,180.55
Rate for 2025-2026 **	5.35*	16.99*	16.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81909
Form R0418

*** Preliminary ***

Arbor Preparatory High School
6800 HITCHINGHAM RD
Ypsilanti, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	131,001.00	1,602,615.00	1,602,615.00
2021-2022 Fixed Carry Forward	-48,581.75	0.00	0.00
Total Indirect Costs	179,582.75	1,602,615.00	1,602,615.00
2021-2022 Direct Costs	4,925,158.00	3,453,544.00	3,453,544.00
2023-2024 Rate	3.65*	46.40*	46.40**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,496,655.00	3,974,620.00	3,974,620.00
Indirect costs based on rate ** multiplied by actual direct costs	200,627.91	596,193.00	993,655.00
2023-2024 Actual Indirect Costs	257,860.00	1,779,895.00	1,779,895.00
2021-2022 Fixed Carry Forward	-48,581.75	0.00	0.00
Total Indirect Costs	306,441.75	1,779,895.00	1,779,895.00
Over/(Under) Recovery	-105,813.84	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	257,860.00	1,779,895.00	1,779,895.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-105,813.84	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	363,673.84	1,779,895.00	1,779,895.00
Direct Costs	5,496,655.00	3,974,620.00	3,974,620.00
Rate for 2025-2026 **	6.62*	44.78*	44.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81910
Form R0418

*** Preliminary ***

East Arbor Charter Academy
6885 MERRITT RD
Ypsilanti, MI 48197

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	258,851.00	1,839,425.00	1,839,425.00
2021-2022 Fixed Carry Forward	11,692.81	0.00	0.00
Total Indirect Costs	247,158.19	1,839,425.00	1,839,425.00
2021-2022 Direct Costs	6,656,590.00	5,076,016.00	5,076,016.00
2023-2024 Rate	3.71*	36.24*	36.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,324,424.00	5,031,710.00	5,031,710.00
Indirect costs based on rate ** multiplied by actual direct costs	234,636.13	754,756.50	1,257,927.50
2023-2024 Actual Indirect Costs	214,982.00	1,507,696.00	1,507,696.00
2021-2022 Fixed Carry Forward	11,692.81	0.00	0.00
Total Indirect Costs	203,289.19	1,507,696.00	1,507,696.00
Over/(Under) Recovery	31,346.94	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	214,982.00	1,507,696.00	1,507,696.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	31,346.94	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	183,635.06	1,507,696.00	1,507,696.00
Direct Costs	6,324,424.00	5,031,710.00	5,031,710.00
Rate for 2025-2026 **	2.90*	29.96*	29.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81912
Form R0418

*** Preliminary ***

South Pointe Scholars Charter Academy
10550 GEDDES RD
Ypsilanti, MI 48198

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	231,309.00	1,876,191.00	1,876,191.00
2021-2022 Fixed Carry Forward	216,827.92	0.00	0.00
Total Indirect Costs	14,481.08	1,876,191.00	1,876,191.00
2021-2022 Direct Costs	7,637,677.00	5,992,795.00	5,992,795.00
2023-2024 Rate	0.19*	31.31*	31.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,573,696.00	7,055,528.00	7,055,528.00
Indirect costs based on rate ** multiplied by actual direct costs	16,290.02	1,058,329.20	1,763,882.00
2023-2024 Actual Indirect Costs	372,118.00	1,890,286.00	1,890,286.00
2021-2022 Fixed Carry Forward	216,827.92	0.00	0.00
Total Indirect Costs	155,290.08	1,890,286.00	1,890,286.00
Over/(Under) Recovery	-139,000.06	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	372,118.00	1,890,286.00	1,890,286.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-139,000.06	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	511,118.06	1,890,286.00	1,890,286.00
Direct Costs	8,573,696.00	7,055,528.00	7,055,528.00
Rate for 2025-2026 **	5.96*	26.79*	26.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81913
Form R0418

*** Preliminary ***

Livingston Classical Academy
8877 MAIN ST
Whitmore Lake, MI 48189

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	12,056.89	71,177.29	71,177.29
2021-2022 Fixed Carry Forward	10,450.20	0.00	340,214.87
Total Indirect Costs	1,606.69	71,177.29	-269,037.58
2021-2022 Direct Costs	2,446,994.04	2,387,873.64	2,387,873.64
2023-2024 Rate	0.07*	2.98*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,550,291.19	2,479,010.47	2,479,010.47
Indirect costs based on rate ** multiplied by actual direct costs	1,785.20	73,874.51	0.00
2023-2024 Actual Indirect Costs	8,967.14	80,247.86	80,247.86
2021-2022 Fixed Carry Forward	10,450.20	0.00	340,214.87
Total Indirect Costs	-1,483.06	80,247.86	-259,967.01
Over/(Under) Recovery	3,268.26	-6,373.35	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	8,967.14	80,247.86	80,247.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,268.26	-6,373.35	0.00
Total Projected Indirect 2025-2026 (Numerator)	5,698.88	86,621.21	80,247.86
Direct Costs	2,550,291.19	2,479,010.47	2,479,010.47
Rate for 2025-2026 **	0.22*	3.49*	3.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81915
Form R0418

*** Preliminary ***

Pittsfield Acres Academy
4377 TEXTILE RD
YPSILANTI, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,148,106.35	822,764.71	822,764.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	107,174.44	432,516.08	432,516.08
Total Indirect Costs	107,174.44	432,516.08	432,516.08
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	107,174.44	432,516.08	432,516.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	107,174.44	432,516.08	432,516.08
Direct Costs	1,148,106.35	822,764.71	822,764.71
Rate for 2025-2026 **	9.33*	52.57*	52.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 81916
Form R0418

*** Preliminary ***

GEE Compass Academy
850 S. Hewitt Street
Ypsilanti, MI 48197

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	766,653.21	580,197.16	580,197.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	626,833.00	813,289.05	813,289.05
Total Indirect Costs	626,833.00	813,289.05	813,289.05
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	626,833.00	813,289.05	813,289.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	626,833.00	813,289.05	813,289.05
Direct Costs	766,653.21	580,197.16	580,197.16
Rate for 2025-2026 **	81.76*	140.17*	140.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82000
Form R0418

*** Preliminary ***

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	14,405,304.23	17,070,167.33	17,070,167.33
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,405,304.23	17,070,167.33	17,070,167.33
2021-2022 Direct Costs	33,379,116.07	30,714,252.97	30,714,252.97
2023-2024 Rate	43.16*	55.58*	55.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	47,601,201.87	42,155,492.49	42,155,492.49
Indirect costs based on rate ** multiplied by actual direct costs	7,140,180.28	6,323,323.87	10,538,873.12
2023-2024 Actual Indirect Costs	15,613,720.48	21,059,429.86	21,059,429.86
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	15,613,720.48	21,059,429.86	21,059,429.86
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,613,720.48	21,059,429.86	21,059,429.86
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	15,613,720.48	21,059,429.86	21,059,429.86
Direct Costs	47,601,201.87	42,155,492.49	42,155,492.49
Rate for 2025-2026 **	32.80*	49.96*	49.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82010
Form R0418

*** Preliminary ***

Detroit City School District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	95,011.98	95,011.98	95,011.98
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	95,011.98	95,011.98	95,011.98
2021-2022 Direct Costs	0.00	0.00	0.00
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2025-2026 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82015
Form R0418

*** Preliminary ***

Detroit Public Schools Community District
3011 W GRAND BLVD
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	35,932,086.75	112,225,239.78	112,225,239.78
2021-2022 Fixed Carry Forward	11,558,810.77	0.00	22,029,425.65
Total Indirect Costs	24,373,275.98	112,225,239.78	90,195,814.13
2021-2022 Direct Costs	1,008,630,113.59	932,038,660.56	932,038,660.56
2023-2024 Rate	2.42*	12.04*	9.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	967,342,695.45	847,875,829.08	847,875,829.08
Indirect costs based on rate ** multiplied by actual direct costs	23,409,693.23	102,084,249.82	82,074,380.25
2023-2024 Actual Indirect Costs	55,465,501.35	174,932,367.72	174,932,367.72
2021-2022 Fixed Carry Forward	11,558,810.77	0.00	22,029,425.65
Total Indirect Costs	43,906,690.58	174,932,367.72	152,902,942.07
Over/(Under) Recovery	-8,938,186.59	-72,848,117.90	-48,799,136.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	55,465,501.35	174,932,367.72	174,932,367.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-8,938,186.59	-72,848,117.90	-48,799,136.18
Total Projected Indirect 2025-2026 (Numerator)	64,403,687.94	247,780,485.62	223,731,503.90
Direct Costs	967,342,695.45	847,875,829.08	847,875,829.08
Rate for 2025-2026 **	6.66*	29.22*	26.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82020
Form R0418

*** Preliminary ***

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	985,928.51	5,482,750.91	5,482,750.91
2021-2022 Fixed Carry Forward	-13,865.87	-348,377.42	-349,100.39
Total Indirect Costs	999,794.38	5,831,128.33	5,831,851.30
2021-2022 Direct Costs	44,997,240.58	40,332,973.26	40,332,973.26
2023-2024 Rate	2.22*	14.46*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	51,646,662.05	46,383,549.43	46,383,549.43
Indirect costs based on rate ** multiplied by actual direct costs	1,146,555.90	6,707,061.25	6,707,061.25
2023-2024 Actual Indirect Costs	1,654,870.30	6,917,982.92	6,917,982.92
2021-2022 Fixed Carry Forward	-13,865.87	-348,377.42	-349,100.39
Total Indirect Costs	1,668,736.17	7,266,360.34	7,267,083.31
Over/(Under) Recovery	-522,180.27	-559,299.09	-560,022.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,654,870.30	6,917,982.92	6,917,982.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-522,180.27	-559,299.09	-560,022.06
Total Projected Indirect 2025-2026 (Numerator)	2,177,050.57	7,477,282.01	7,478,004.98
Direct Costs	51,646,662.05	46,383,549.43	46,383,549.43
Rate for 2025-2026 **	4.22*	16.12*	16.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82030
Form R0418

*** Preliminary ***

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,864,720.65	32,393,530.98	32,393,530.98
2021-2022 Fixed Carry Forward	1,656,536.81	5,798,005.19	5,794,741.86
Total Indirect Costs	3,208,183.84	26,595,525.79	26,598,789.12
2021-2022 Direct Costs	315,806,336.13	288,004,786.80	288,004,786.80
2023-2024 Rate	1.02*	9.23*	9.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	363,958,667.48	332,981,834.26	332,981,834.26
Indirect costs based on rate ** multiplied by actual direct costs	3,712,378.41	30,734,223.30	30,767,521.49
2023-2024 Actual Indirect Costs	6,223,637.93	37,200,471.15	37,200,471.15
2021-2022 Fixed Carry Forward	1,656,536.81	5,798,005.19	5,794,741.86
Total Indirect Costs	4,567,101.12	31,402,465.96	31,405,729.29
Over/(Under) Recovery	-854,722.71	-668,242.66	-638,207.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,223,637.93	37,200,471.15	37,200,471.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-854,722.71	-668,242.66	-638,207.80
Total Projected Indirect 2025-2026 (Numerator)	7,078,360.64	37,868,713.81	37,838,678.95
Direct Costs	363,958,667.48	332,981,834.26	332,981,834.26
Rate for 2025-2026 **	1.94*	11.37*	11.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82040
Form R0418

*** Preliminary ***

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	952,722.24	3,174,005.10	3,174,005.10
2021-2022 Fixed Carry Forward	5,503.00	309,603.28	309,528.38
Total Indirect Costs	947,219.24	2,864,401.82	2,864,476.72
2021-2022 Direct Costs	29,094,728.83	26,873,445.97	26,873,445.97
2023-2024 Rate	3.26*	10.66*	10.66**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	37,797,181.43	34,802,309.91	34,802,309.91
Indirect costs based on rate ** multiplied by actual direct costs	1,232,188.11	3,709,926.24	3,709,926.24
2023-2024 Actual Indirect Costs	1,249,576.03	4,244,447.55	4,244,447.55
2021-2022 Fixed Carry Forward	5,503.00	309,603.28	309,528.38
Total Indirect Costs	1,244,073.03	3,934,844.27	3,934,919.17
Over/(Under) Recovery	-11,884.92	-224,918.03	-224,992.93

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,249,576.03	4,244,447.55	4,244,447.55
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-11,884.92	-224,918.03	-224,992.93
Total Projected Indirect 2025-2026 (Numerator)	1,261,460.95	4,469,365.58	4,469,440.48
Direct Costs	37,797,181.43	34,802,309.91	34,802,309.91
Rate for 2025-2026 **	3.34*	12.84*	12.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82045
Form R0418

*** Preliminary ***

Melvindale-Northern Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,298,042.41	4,848,671.03	4,848,671.03
2021-2022 Fixed Carry Forward	-80,200.66	-29,354.35	-115,268.97
Total Indirect Costs	1,378,243.07	4,878,025.38	4,963,940.00
2021-2022 Direct Costs	39,780,521.93	36,229,893.31	36,229,893.31
2023-2024 Rate	3.46*	13.46*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	45,301,514.97	40,317,540.01	40,317,540.01
Indirect costs based on rate ** multiplied by actual direct costs	1,567,432.42	5,426,740.89	5,523,502.98
2023-2024 Actual Indirect Costs	1,310,272.28	6,294,247.24	6,294,247.24
2021-2022 Fixed Carry Forward	-80,200.66	-29,354.35	-115,268.97
Total Indirect Costs	1,390,472.94	6,323,601.59	6,409,516.21
Over/(Under) Recovery	96,758.83	-926,215.05	-1,001,282.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,310,272.28	6,294,247.24	6,294,247.24
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	96,758.83	-926,215.05	-1,001,282.20
Total Projected Indirect 2025-2026 (Numerator)	1,213,513.45	7,220,462.29	7,295,529.44
Direct Costs	45,301,514.97	40,317,540.01	40,317,540.01
Rate for 2025-2026 **	2.68*	17.91*	18.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82050
Form R0418

*** Preliminary ***

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,191,723.90	6,577,455.76	6,577,455.76
2021-2022 Fixed Carry Forward	-33,675.48	-157,063.74	-157,063.74
Total Indirect Costs	2,225,399.38	6,734,519.50	6,734,519.50
2021-2022 Direct Costs	50,988,411.94	48,113,724.66	48,113,724.66
2023-2024 Rate	4.36*	14.00*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	62,835,302.08	58,228,976.11	58,228,976.11
Indirect costs based on rate ** multiplied by actual direct costs	2,739,619.17	8,152,056.66	8,152,056.66
2023-2024 Actual Indirect Costs	2,750,057.08	7,356,383.05	7,356,383.05
2021-2022 Fixed Carry Forward	-33,675.48	-157,063.74	-157,063.74
Total Indirect Costs	2,783,732.56	7,513,446.79	7,513,446.79
Over/(Under) Recovery	-44,113.39	638,609.87	638,609.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,750,057.08	7,356,383.05	7,356,383.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-44,113.39	638,609.87	638,609.87
Total Projected Indirect 2025-2026 (Numerator)	2,794,170.47	6,717,773.18	6,717,773.18
Direct Costs	62,835,302.08	58,228,976.11	58,228,976.11
Rate for 2025-2026 **	4.45*	11.54*	11.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82055
Form R0418

*** Preliminary ***

Grosse Pointe Public Schools
20601 MORNINGSIDE DR
GROSSE POINTE WOODS, MI 48236

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,647,197.97	15,885,296.09	15,885,296.09
2021-2022 Fixed Carry Forward	-185,311.72	0.00	292,742.34
Total Indirect Costs	4,832,509.69	15,885,296.09	15,592,553.75
2021-2022 Direct Costs	105,949,313.03	94,581,455.14	94,581,455.14
2023-2024 Rate	4.56*	16.80*	16.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	119,158,916.76	106,966,647.09	106,966,647.09
Indirect costs based on rate ** multiplied by actual direct costs	5,433,646.60	16,044,997.06	17,638,800.11
2023-2024 Actual Indirect Costs	4,718,014.07	16,910,283.74	16,910,283.74
2021-2022 Fixed Carry Forward	-185,311.72	0.00	292,742.34
Total Indirect Costs	4,903,325.79	16,910,283.74	16,617,541.40
Over/(Under) Recovery	530,320.81	0.00	1,021,258.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,718,014.07	16,910,283.74	16,910,283.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	530,320.81	0.00	1,021,258.71
Total Projected Indirect 2025-2026 (Numerator)	4,187,693.26	16,910,283.74	15,889,025.03
Direct Costs	119,158,916.76	106,966,647.09	106,966,647.09
Rate for 2025-2026 **	3.51*	15.81*	14.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82060
Form R0418

*** Preliminary ***

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,557,174.77	6,212,790.82	6,212,790.82
2021-2022 Fixed Carry Forward	-976,505.93	-338,239.15	-340,952.97
Total Indirect Costs	3,533,680.70	6,551,029.97	6,553,743.79
2021-2022 Direct Costs	49,100,171.35	45,255,964.30	45,255,964.30
2023-2024 Rate	7.20*	14.48*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	56,230,997.39	51,941,332.51	51,941,332.51
Indirect costs based on rate ** multiplied by actual direct costs	4,048,631.81	7,521,104.95	7,521,104.95
2023-2024 Actual Indirect Costs	2,751,176.76	7,040,841.64	7,040,841.64
2021-2022 Fixed Carry Forward	-976,505.93	-338,239.15	-340,952.97
Total Indirect Costs	3,727,682.69	7,379,080.79	7,381,794.61
Over/(Under) Recovery	320,949.12	142,024.16	139,310.34

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,751,176.76	7,040,841.64	7,040,841.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	320,949.12	142,024.16	139,310.34
Total Projected Indirect 2025-2026 (Numerator)	2,430,227.64	6,898,817.48	6,901,531.30
Direct Costs	56,230,997.39	51,941,332.51	51,941,332.51
Rate for 2025-2026 **	4.32*	13.28*	13.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82090
Form R0418

*** Preliminary ***

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,054,727.21	8,172,159.34	8,172,159.34
2021-2022 Fixed Carry Forward	405,738.60	1,347,787.01	1,348,242.33
Total Indirect Costs	1,648,988.61	6,824,372.33	6,823,917.01
2021-2022 Direct Costs	76,322,358.58	69,939,036.71	69,939,036.71
2023-2024 Rate	2.16*	9.76*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	102,270,679.27	95,494,160.14	95,494,160.14
Indirect costs based on rate ** multiplied by actual direct costs	2,209,046.67	9,320,230.03	9,320,230.03
2023-2024 Actual Indirect Costs	2,448,127.76	9,224,646.89	9,224,646.89
2021-2022 Fixed Carry Forward	405,738.60	1,347,787.01	1,348,242.33
Total Indirect Costs	2,042,389.16	7,876,859.88	7,876,404.56
Over/(Under) Recovery	166,657.51	1,443,370.15	1,443,825.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,448,127.76	9,224,646.89	9,224,646.89
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	166,657.51	1,443,370.15	1,443,825.47
Total Projected Indirect 2025-2026 (Numerator)	2,281,470.25	7,781,276.74	7,780,821.42
Direct Costs	102,270,679.27	95,494,160.14	95,494,160.14
Rate for 2025-2026 **	2.23*	8.15*	8.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82095
Form R0418

*** Preliminary ***

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	6,340,220.54	24,823,879.24	24,823,879.24
2021-2022 Fixed Carry Forward	-396,770.47	-1,578,513.98	-1,643,754.76
Total Indirect Costs	6,736,991.01	26,402,393.22	26,467,634.00
2021-2022 Direct Costs	185,310,178.29	167,353,241.62	167,353,241.62
2023-2024 Rate	3.64*	15.78*	15.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	218,888,226.85	198,107,923.83	198,107,923.83
Indirect costs based on rate ** multiplied by actual direct costs	7,967,531.46	29,716,188.57	31,340,673.55
2023-2024 Actual Indirect Costs	6,882,294.04	27,662,597.06	27,662,597.06
2021-2022 Fixed Carry Forward	-396,770.47	-1,578,513.98	-1,643,754.76
Total Indirect Costs	7,279,064.51	29,241,111.04	29,306,351.82
Over/(Under) Recovery	688,466.95	0.00	2,034,321.73

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,882,294.04	27,662,597.06	27,662,597.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	688,466.95	0.00	2,034,321.73
Total Projected Indirect 2025-2026 (Numerator)	6,193,827.09	27,662,597.06	25,628,275.33
Direct Costs	218,888,226.85	198,107,923.83	198,107,923.83
Rate for 2025-2026 **	2.83*	13.96*	12.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82100
Form R0418

*** Preliminary ***

Plymouth-Canton Community Schools
454 S HARVEY ST
PLYMOUTH, MI 48170

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,803,150.31	22,142,632.64	22,142,632.64
2021-2022 Fixed Carry Forward	-158,258.04	-886,309.19	-901,807.80
Total Indirect Costs	4,961,408.35	23,028,941.83	23,044,440.44
2021-2022 Direct Costs	220,388,265.80	202,773,707.47	202,773,707.47
2023-2024 Rate	2.25*	11.36*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	249,324,775.05	229,457,091.83	229,457,091.83
Indirect costs based on rate ** multiplied by actual direct costs	5,609,807.44	26,066,325.63	26,066,325.63
2023-2024 Actual Indirect Costs	6,278,998.39	26,146,681.61	26,146,681.61
2021-2022 Fixed Carry Forward	-158,258.04	-886,309.19	-901,807.80
Total Indirect Costs	6,437,256.43	27,032,990.80	27,048,489.41
Over/(Under) Recovery	-827,448.99	-966,665.17	-982,163.78

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	6,278,998.39	26,146,681.61	26,146,681.61
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-827,448.99	-966,665.17	-982,163.78
Total Projected Indirect 2025-2026 (Numerator)	7,106,447.38	27,113,346.78	27,128,845.39
Direct Costs	249,324,775.05	229,457,091.83	229,457,091.83
Rate for 2025-2026 **	2.85*	11.82*	11.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82110
Form R0418

*** Preliminary ***

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	2,317,614.10	5,829,756.79	5,829,756.79
2021-2022 Fixed Carry Forward	-719,903.82	-1,629,234.86	-1,628,140.55
Total Indirect Costs	3,037,517.92	7,458,991.65	7,457,897.34
2021-2022 Direct Costs	38,713,720.31	36,210,291.70	36,210,291.70
2023-2024 Rate	7.85*	20.60*	20.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,906,066.67	45,505,230.05	45,505,230.05
Indirect costs based on rate ** multiplied by actual direct costs	3,996,126.23	6,825,784.51	9,374,077.39
2023-2024 Actual Indirect Costs	2,201,551.57	7,602,388.19	7,602,388.19
2021-2022 Fixed Carry Forward	-719,903.82	-1,629,234.86	-1,628,140.55
Total Indirect Costs	2,921,455.39	9,231,623.05	9,230,528.74
Over/(Under) Recovery	1,074,670.84	0.00	143,548.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,201,551.57	7,602,388.19	7,602,388.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	1,074,670.84	0.00	143,548.65
Total Projected Indirect 2025-2026 (Numerator)	1,126,880.73	7,602,388.19	7,458,839.54
Direct Costs	50,906,066.67	45,505,230.05	45,505,230.05
Rate for 2025-2026 **	2.21*	16.71*	16.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82120
Form R0418

*** Preliminary ***

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,525,314.23	4,709,810.08	4,709,810.08
2021-2022 Fixed Carry Forward	-95,017.00	0.00	366,866.67
Total Indirect Costs	1,620,331.23	4,709,810.08	4,342,943.41
2021-2022 Direct Costs	33,216,429.82	30,031,933.97	30,031,933.97
2023-2024 Rate	4.88*	15.68*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	47,848,775.20	43,426,711.15	43,426,711.15
Indirect costs based on rate ** multiplied by actual direct costs	2,335,020.23	6,514,006.67	6,279,502.43
2023-2024 Actual Indirect Costs	1,768,493.72	6,190,557.77	6,190,557.77
2021-2022 Fixed Carry Forward	-95,017.00	0.00	366,866.67
Total Indirect Costs	1,863,510.72	6,190,557.77	5,823,691.10
Over/(Under) Recovery	471,509.51	0.00	455,811.33

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,768,493.72	6,190,557.77	6,190,557.77
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	471,509.51	0.00	455,811.33
Total Projected Indirect 2025-2026 (Numerator)	1,296,984.21	6,190,557.77	5,734,746.44
Direct Costs	47,848,775.20	43,426,711.15	43,426,711.15
Rate for 2025-2026 **	2.71*	14.26*	13.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82130
Form R0418

*** Preliminary ***

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	11,838.87	78,927.49	78,927.49
2021-2022 Fixed Carry Forward	130,056.83	101,003.09	101,003.09
Total Indirect Costs	-118,217.96	-22,075.60	-22,075.60
2021-2022 Direct Costs	38,350,189.89	38,283,101.27	38,283,101.27
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,305,566.57	36,789,933.50	36,789,933.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	2,009,869.76	7,525,502.83	7,525,502.83
2021-2022 Fixed Carry Forward	130,056.83	101,003.09	101,003.09
Total Indirect Costs	1,879,812.93	7,424,499.74	7,424,499.74
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,009,869.76	7,525,502.83	7,525,502.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	2,009,869.76	7,525,502.83	7,525,502.83
Direct Costs	42,305,566.57	36,789,933.50	36,789,933.50
Rate for 2025-2026 **	4.75*	20.46*	20.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82140
Form R0418

*** Preliminary ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,364,246.35	4,534,265.90	4,534,265.90
2021-2022 Fixed Carry Forward	257,128.93	397,433.66	1,193,818.28
Total Indirect Costs	1,107,117.42	4,136,832.24	3,340,447.62
2021-2022 Direct Costs	48,708,136.17	45,343,674.62	45,343,674.62
2023-2024 Rate	2.27*	9.12*	7.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,655,313.53	54,017,228.81	54,017,228.81
Indirect costs based on rate ** multiplied by actual direct costs	1,331,475.62	4,926,371.27	3,981,069.76
2023-2024 Actual Indirect Costs	1,857,731.70	6,495,816.42	6,495,816.42
2021-2022 Fixed Carry Forward	257,128.93	397,433.66	1,193,818.28
Total Indirect Costs	1,600,602.77	6,098,382.76	5,301,998.14
Over/(Under) Recovery	-269,127.15	-774,577.84	-1,320,928.38

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,857,731.70	6,495,816.42	6,495,816.42
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-269,127.15	-774,577.84	-1,320,928.38
Total Projected Indirect 2025-2026 (Numerator)	2,126,858.85	7,270,394.26	7,816,744.80
Direct Costs	58,655,313.53	54,017,228.81	54,017,228.81
Rate for 2025-2026 **	3.63*	13.46*	14.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82150
Form R0418

*** Preliminary ***

Taylor School District
13500 PINE ST
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,345,474.71	12,321,100.17	12,321,100.17
2021-2022 Fixed Carry Forward	-206,073.36	0.00	-105,287.98
Total Indirect Costs	3,551,548.07	12,321,100.17	12,426,388.15
2021-2022 Direct Costs	85,701,295.67	76,551,187.21	76,551,187.21
2023-2024 Rate	4.14*	16.10*	16.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	99,411,581.05	90,540,181.07	90,540,181.07
Indirect costs based on rate ** multiplied by actual direct costs	4,115,639.46	13,581,027.16	14,694,671.39
2023-2024 Actual Indirect Costs	3,526,584.75	12,397,984.73	12,397,984.73
2021-2022 Fixed Carry Forward	-206,073.36	0.00	-105,287.98
Total Indirect Costs	3,732,658.11	12,397,984.73	12,503,272.71
Over/(Under) Recovery	382,981.35	0.00	2,191,398.68

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	3,526,584.75	12,397,984.73	12,397,984.73
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	382,981.35	0.00	2,191,398.68
Total Projected Indirect 2025-2026 (Numerator)	3,143,603.40	12,397,984.73	10,206,586.05
Direct Costs	99,411,581.05	90,540,181.07	90,540,181.07
Rate for 2025-2026 **	3.16*	13.69*	11.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82155
Form R0418

*** Preliminary ***

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,265,740.57	4,896,821.88	4,896,821.88
2021-2022 Fixed Carry Forward	-280,640.25	-853,264.12	-852,418.40
Total Indirect Costs	1,546,380.82	5,750,086.00	5,749,240.28
2021-2022 Direct Costs	35,552,249.83	31,921,168.52	31,921,168.52
2023-2024 Rate	4.35*	18.01*	18.01**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,327,122.10	37,655,125.01	37,655,125.01
Indirect costs based on rate ** multiplied by actual direct costs	1,797,729.81	5,648,268.75	6,781,688.01
2023-2024 Actual Indirect Costs	1,504,423.10	5,176,420.19	5,176,420.19
2021-2022 Fixed Carry Forward	-280,640.25	-853,264.12	-852,418.40
Total Indirect Costs	1,785,063.35	6,029,684.31	6,028,838.59
Over/(Under) Recovery	12,666.46	0.00	752,849.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,504,423.10	5,176,420.19	5,176,420.19
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	12,666.46	0.00	752,849.42
Total Projected Indirect 2025-2026 (Numerator)	1,491,756.64	5,176,420.19	4,423,570.77
Direct Costs	41,327,122.10	37,655,125.01	37,655,125.01
Rate for 2025-2026 **	3.61*	13.75*	11.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82160
Form R0418

*** Preliminary ***

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,913,021.30	18,782,187.72	18,782,187.72
2021-2022 Fixed Carry Forward	279,182.75	7,376.93	4,220.09
Total Indirect Costs	3,633,838.55	18,774,810.79	18,777,967.63
2021-2022 Direct Costs	151,179,370.03	136,147,794.15	136,147,794.15
2023-2024 Rate	2.40*	13.79*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	195,088,465.18	177,358,990.20	177,358,990.20
Indirect costs based on rate ** multiplied by actual direct costs	4,682,123.16	24,457,804.75	24,457,804.75
2023-2024 Actual Indirect Costs	4,976,385.01	22,705,859.99	22,705,859.99
2021-2022 Fixed Carry Forward	279,182.75	7,376.93	4,220.09
Total Indirect Costs	4,697,202.26	22,698,483.06	22,701,639.90
Over/(Under) Recovery	-15,079.10	1,759,321.69	1,756,164.85

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	4,976,385.01	22,705,859.99	22,705,859.99
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,079.10	1,759,321.69	1,756,164.85
Total Projected Indirect 2025-2026 (Numerator)	4,991,464.11	20,946,538.30	20,949,695.14
Direct Costs	195,088,465.18	177,358,990.20	177,358,990.20
Rate for 2025-2026 **	2.56*	11.81*	11.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82170
Form R0418

*** Preliminary ***

Wyandotte, School District of the City of
639 OAK ST
WYANDOTTE, MI 48192

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,786,151.87	9,036,857.90	9,036,857.90
2021-2022 Fixed Carry Forward	-43,648.65	615,319.86	613,792.33
Total Indirect Costs	1,829,800.52	8,421,538.04	8,423,065.57
2021-2022 Direct Costs	82,415,535.61	75,004,632.26	75,004,632.26
2023-2024 Rate	2.22*	11.23*	11.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	87,592,277.29	79,404,232.71	79,404,232.71
Indirect costs based on rate ** multiplied by actual direct costs	1,944,548.56	8,917,095.33	8,917,095.33
2023-2024 Actual Indirect Costs	2,353,512.27	10,541,556.85	10,541,556.85
2021-2022 Fixed Carry Forward	-43,648.65	615,319.86	613,792.33
Total Indirect Costs	2,397,160.92	9,926,236.99	9,927,764.52
Over/(Under) Recovery	-452,612.36	-1,009,141.66	-1,010,669.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,353,512.27	10,541,556.85	10,541,556.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-452,612.36	-1,009,141.66	-1,010,669.19
Total Projected Indirect 2025-2026 (Numerator)	2,806,124.63	11,550,698.51	11,552,226.04
Direct Costs	87,592,277.29	79,404,232.71	79,404,232.71
Rate for 2025-2026 **	3.20*	14.55*	14.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82180
Form R0418

*** Preliminary ***

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,185,228.08	3,206,861.75	3,206,861.75
2021-2022 Fixed Carry Forward	-403,883.29	-542,854.41	-541,339.27
Total Indirect Costs	1,589,111.37	3,749,716.16	3,748,201.02
2021-2022 Direct Costs	21,385,859.10	19,364,225.43	19,364,225.43
2023-2024 Rate	7.43*	19.36*	19.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	26,529,486.91	23,731,726.72	23,731,726.72
Indirect costs based on rate ** multiplied by actual direct costs	1,971,140.88	3,559,759.01	4,594,462.29
2023-2024 Actual Indirect Costs	1,051,348.94	3,849,109.13	3,849,109.13
2021-2022 Fixed Carry Forward	-403,883.29	-542,854.41	-541,339.27
Total Indirect Costs	1,455,232.23	4,391,963.54	4,390,448.40
Over/(Under) Recovery	515,908.65	0.00	204,013.89

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,051,348.94	3,849,109.13	3,849,109.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	515,908.65	0.00	204,013.89
Total Projected Indirect 2025-2026 (Numerator)	535,440.29	3,849,109.13	3,645,095.24
Direct Costs	26,529,486.91	23,731,726.72	23,731,726.72
Rate for 2025-2026 **	2.02*	16.22*	15.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82230
Form R0418

*** Preliminary ***

Crestwood School District
1045 N GULLEY RD
DEARBORN HTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,167,340.99	5,159,286.58	5,159,286.58
2021-2022 Fixed Carry Forward	-160,988.72	-252,982.33	-250,318.90
Total Indirect Costs	1,328,329.71	5,412,268.91	5,409,605.48
2021-2022 Direct Costs	54,685,922.54	50,466,368.42	50,466,368.42
2023-2024 Rate	2.43*	10.72*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	58,392,653.46	54,389,817.53	54,389,817.53
Indirect costs based on rate ** multiplied by actual direct costs	1,418,941.48	5,830,588.44	5,830,588.44
2023-2024 Actual Indirect Costs	1,674,672.79	5,677,508.72	5,677,508.72
2021-2022 Fixed Carry Forward	-160,988.72	-252,982.33	-250,318.90
Total Indirect Costs	1,835,661.51	5,930,491.05	5,927,827.62
Over/(Under) Recovery	-416,720.03	-99,902.61	-97,239.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,674,672.79	5,677,508.72	5,677,508.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-416,720.03	-99,902.61	-97,239.18
Total Projected Indirect 2025-2026 (Numerator)	2,091,392.82	5,777,411.33	5,774,747.90
Direct Costs	58,392,653.46	54,389,817.53	54,389,817.53
Rate for 2025-2026 **	3.58*	10.62*	10.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82240
Form R0418

*** Preliminary ***

Westwood Community School District
3335 S BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	604,658.55	2,949,111.70	2,949,111.70
2021-2022 Fixed Carry Forward	726,603.11	285,917.95	235,773.38
Total Indirect Costs	-121,944.56	2,663,193.75	2,713,338.32
2021-2022 Direct Costs	25,353,198.89	23,008,745.74	23,008,745.74
2023-2024 Rate	0.00*	11.57*	11.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	27,791,201.60	25,613,649.71	25,613,649.71
Indirect costs based on rate ** multiplied by actual direct costs	0.00	2,963,499.27	3,019,849.30
2023-2024 Actual Indirect Costs	1,103,079.85	3,280,631.74	3,280,631.74
2021-2022 Fixed Carry Forward	726,603.11	285,917.95	235,773.38
Total Indirect Costs	376,476.74	2,994,713.79	3,044,858.36
Over/(Under) Recovery	0.00	-31,214.52	-25,009.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,103,079.85	3,280,631.74	3,280,631.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-31,214.52	-25,009.06
Total Projected Indirect 2025-2026 (Numerator)	1,103,079.85	3,311,846.26	3,305,640.80
Direct Costs	27,791,201.60	25,613,649.71	25,613,649.71
Rate for 2025-2026 **	3.97*	12.93*	12.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82250
Form R0418

*** Preliminary ***

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	227,771.33	2,498,865.75	2,498,865.75
2021-2022 Fixed Carry Forward	0.00	0.00	741,546.60
Total Indirect Costs	227,771.33	2,498,865.75	1,757,319.15
2021-2022 Direct Costs	21,547,788.96	19,276,694.54	19,276,694.54
2023-2024 Rate	1.06*	12.96*	9.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,683,539.69	18,584,456.28	18,584,456.28
Indirect costs based on rate ** multiplied by actual direct costs	229,845.52	2,408,545.53	1,694,902.41
2023-2024 Actual Indirect Costs	325,463.62	3,424,547.03	3,424,547.03
2021-2022 Fixed Carry Forward	0.00	0.00	741,546.60
Total Indirect Costs	325,463.62	3,424,547.03	2,683,000.43
Over/(Under) Recovery	-95,618.10	-1,016,001.50	-988,098.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	325,463.62	3,424,547.03	3,424,547.03
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-95,618.10	-1,016,001.50	-988,098.02
Total Projected Indirect 2025-2026 (Numerator)	421,081.72	4,440,548.53	4,412,645.05
Direct Costs	21,683,539.69	18,584,456.28	18,584,456.28
Rate for 2025-2026 **	1.94*	23.89*	23.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82290
Form R0418

*** Preliminary ***

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,062,465.26	4,997,545.93	4,997,545.93
2021-2022 Fixed Carry Forward	-4,618.78	0.00	734,080.25
Total Indirect Costs	1,067,084.04	4,997,545.93	4,263,465.68
2021-2022 Direct Costs	42,847,326.78	38,620,073.16	38,620,073.16
2023-2024 Rate	2.49*	12.94*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	50,605,913.84	46,295,272.50	46,295,272.50
Indirect costs based on rate ** multiplied by actual direct costs	1,260,087.25	5,990,608.26	5,110,998.08
2023-2024 Actual Indirect Costs	1,647,299.56	5,957,940.90	5,957,940.90
2021-2022 Fixed Carry Forward	-4,618.78	0.00	734,080.25
Total Indirect Costs	1,651,918.34	5,957,940.90	5,223,860.65
Over/(Under) Recovery	-391,831.09	32,667.36	-112,862.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,647,299.56	5,957,940.90	5,957,940.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-391,831.09	32,667.36	-112,862.57
Total Projected Indirect 2025-2026 (Numerator)	2,039,130.65	5,925,273.54	6,070,803.47
Direct Costs	50,605,913.84	46,295,272.50	46,295,272.50
Rate for 2025-2026 **	4.03*	12.80*	13.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82300
Form R0418

*** Preliminary ***

Grosse Ile Township Schools
23276 E RIVER RD
GROSSE ILE, MI 48138

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	779,442.80	2,671,411.60	2,671,411.60
2021-2022 Fixed Carry Forward	-30,714.14	64,643.87	50,040.59
Total Indirect Costs	810,156.94	2,606,767.73	2,621,371.01
2021-2022 Direct Costs	21,519,339.49	19,627,370.69	19,627,370.69
2023-2024 Rate	3.76*	13.28*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,539,733.96	22,254,900.98	22,254,900.98
Indirect costs based on rate ** multiplied by actual direct costs	922,694.00	2,955,450.85	2,973,254.77
2023-2024 Actual Indirect Costs	1,055,548.34	3,340,381.32	3,340,381.32
2021-2022 Fixed Carry Forward	-30,714.14	64,643.87	50,040.59
Total Indirect Costs	1,086,262.48	3,275,737.45	3,290,340.73
Over/(Under) Recovery	-163,568.48	-320,286.60	-317,085.96

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,055,548.34	3,340,381.32	3,340,381.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-163,568.48	-320,286.60	-317,085.96
Total Projected Indirect 2025-2026 (Numerator)	1,219,116.82	3,660,667.92	3,657,467.28
Direct Costs	24,539,733.96	22,254,900.98	22,254,900.98
Rate for 2025-2026 **	4.97*	16.45*	16.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82320
Form R0418

*** Preliminary ***

Harper Woods, The School District of the City of
19851 ANITA ST
HARPER WOODS, MI 48225

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	951,183.32	4,046,545.31	4,046,545.31
2021-2022 Fixed Carry Forward	62,319.67	0.00	669,834.30
Total Indirect Costs	888,863.65	4,046,545.31	3,376,711.01
2021-2022 Direct Costs	32,437,684.25	29,342,322.26	29,342,322.26
2023-2024 Rate	2.74*	13.79*	11.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	42,661,092.52	38,737,939.74	38,737,939.74
Indirect costs based on rate ** multiplied by actual direct costs	1,168,913.94	5,341,961.89	4,458,736.86
2023-2024 Actual Indirect Costs	1,678,817.53	5,601,970.31	5,601,970.31
2021-2022 Fixed Carry Forward	62,319.67	0.00	669,834.30
Total Indirect Costs	1,616,497.86	5,601,970.31	4,932,136.01
Over/(Under) Recovery	-447,583.92	-260,008.42	-473,399.15

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,678,817.53	5,601,970.31	5,601,970.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-447,583.92	-260,008.42	-473,399.15
Total Projected Indirect 2025-2026 (Numerator)	2,126,401.45	5,861,978.73	6,075,369.46
Direct Costs	42,661,092.52	38,737,939.74	38,737,939.74
Rate for 2025-2026 **	4.98*	15.13*	15.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82340
Form R0418

*** Preliminary ***

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,047,656.49	4,132,447.92	4,132,447.92
2021-2022 Fixed Carry Forward	-179,249.15	-296,998.89	-296,408.24
Total Indirect Costs	1,226,905.64	4,429,446.81	4,428,856.16
2021-2022 Direct Costs	33,461,130.53	30,441,996.92	30,441,996.92
2023-2024 Rate	3.67*	14.55*	14.55**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	40,642,223.95	37,790,743.98	37,790,743.98
Indirect costs based on rate ** multiplied by actual direct costs	1,491,569.62	5,498,553.25	5,498,553.25
2023-2024 Actual Indirect Costs	1,168,779.48	4,020,259.45	4,020,259.45
2021-2022 Fixed Carry Forward	-179,249.15	-296,998.89	-296,408.24
Total Indirect Costs	1,348,028.63	4,317,258.34	4,316,667.69
Over/(Under) Recovery	143,540.99	1,181,294.91	1,181,885.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,168,779.48	4,020,259.45	4,020,259.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	143,540.99	1,181,294.91	1,181,885.56
Total Projected Indirect 2025-2026 (Numerator)	1,025,238.49	2,838,964.54	2,838,373.89
Direct Costs	40,642,223.95	37,790,743.98	37,790,743.98
Rate for 2025-2026 **	2.52*	7.51*	7.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82365
Form R0418

*** Preliminary ***

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,910,753.57	6,742,099.47	6,742,099.47
2021-2022 Fixed Carry Forward	130,274.44	-34,666.92	-34,670.24
Total Indirect Costs	1,780,479.13	6,776,766.39	6,776,769.71
2021-2022 Direct Costs	72,551,105.52	67,513,604.16	67,513,604.16
2023-2024 Rate	2.45*	10.04*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	85,780,204.76	79,546,724.47	79,546,724.47
Indirect costs based on rate ** multiplied by actual direct costs	2,101,615.02	7,986,491.14	7,986,491.14
2023-2024 Actual Indirect Costs	2,848,358.18	9,081,838.47	9,081,838.47
2021-2022 Fixed Carry Forward	130,274.44	-34,666.92	-34,670.24
Total Indirect Costs	2,718,083.74	9,116,505.39	9,116,508.71
Over/(Under) Recovery	-616,468.72	-1,130,014.25	-1,130,017.57

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,848,358.18	9,081,838.47	9,081,838.47
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-616,468.72	-1,130,014.25	-1,130,017.57
Total Projected Indirect 2025-2026 (Numerator)	3,464,826.90	10,211,852.72	10,211,856.04
Direct Costs	85,780,204.76	79,546,724.47	79,546,724.47
Rate for 2025-2026 **	4.04*	12.84*	12.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82390
Form R0418

*** Preliminary ***

Northville Public Schools
405 W MAIN ST
NORTHVILLE, MI 48167

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,083,017.43	10,892,329.38	10,892,329.38
2021-2022 Fixed Carry Forward	5,701.79	-6,465.85	-13,271.03
Total Indirect Costs	3,077,315.64	10,898,795.23	10,905,600.41
2021-2022 Direct Costs	97,343,556.76	89,399,438.85	89,399,438.85
2023-2024 Rate	3.16*	12.19*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	112,923,991.56	104,235,633.36	104,235,633.36
Indirect costs based on rate ** multiplied by actual direct costs	3,568,398.13	12,706,323.71	12,716,747.27
2023-2024 Actual Indirect Costs	2,977,906.33	11,666,264.53	11,666,264.53
2021-2022 Fixed Carry Forward	5,701.79	-6,465.85	-13,271.03
Total Indirect Costs	2,972,204.54	11,672,730.38	11,679,535.56
Over/(Under) Recovery	596,193.59	1,033,593.33	1,037,211.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,977,906.33	11,666,264.53	11,666,264.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	596,193.59	1,033,593.33	1,037,211.71
Total Projected Indirect 2025-2026 (Numerator)	2,381,712.74	10,632,671.20	10,629,052.82
Direct Costs	112,923,991.56	104,235,633.36	104,235,633.36
Rate for 2025-2026 **	2.11*	10.20*	10.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82400
Form R0418

*** Preliminary ***

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,221,131.52	4,878,435.97	4,878,435.97
2021-2022 Fixed Carry Forward	-62,553.29	0.00	498,374.58
Total Indirect Costs	1,283,684.81	4,878,435.97	4,380,061.39
2021-2022 Direct Costs	32,617,654.39	28,960,349.94	28,960,349.94
2023-2024 Rate	3.94*	16.85*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	34,308,419.84	30,636,718.41	30,636,718.41
Indirect costs based on rate ** multiplied by actual direct costs	1,351,751.74	4,595,507.76	4,632,271.82
2023-2024 Actual Indirect Costs	1,309,396.00	4,981,097.43	4,981,097.43
2021-2022 Fixed Carry Forward	-62,553.29	0.00	498,374.58
Total Indirect Costs	1,371,949.29	4,981,097.43	4,482,722.85
Over/(Under) Recovery	-20,197.55	0.00	149,548.97

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,309,396.00	4,981,097.43	4,981,097.43
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-20,197.55	0.00	149,548.97
Total Projected Indirect 2025-2026 (Numerator)	1,329,593.55	4,981,097.43	4,831,548.46
Direct Costs	34,308,419.84	30,636,718.41	30,636,718.41
Rate for 2025-2026 **	3.88*	16.26*	15.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82405
Form R0418

*** Preliminary ***

Southgate Community School District
13940 LEROY ST
SOUTHGATE, MI 48195

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,289,863.04	4,549,550.26	4,549,550.26
2021-2022 Fixed Carry Forward	90,293.20	-14,325.37	-11,972.68
Total Indirect Costs	1,199,569.84	4,563,875.63	4,561,522.94
2021-2022 Direct Costs	47,507,020.60	45,190,322.47	45,190,322.47
2023-2024 Rate	2.53*	10.10*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	57,366,541.46	52,893,558.92	52,893,558.92
Indirect costs based on rate ** multiplied by actual direct costs	1,451,373.50	5,342,249.45	5,336,960.10
2023-2024 Actual Indirect Costs	1,827,471.74	6,300,454.28	6,300,454.28
2021-2022 Fixed Carry Forward	90,293.20	-14,325.37	-11,972.68
Total Indirect Costs	1,737,178.54	6,314,779.65	6,312,426.96
Over/(Under) Recovery	-285,805.04	-972,530.20	-975,466.86

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,827,471.74	6,300,454.28	6,300,454.28
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-285,805.04	-972,530.20	-975,466.86
Total Projected Indirect 2025-2026 (Numerator)	2,113,276.78	7,272,984.48	7,275,921.14
Direct Costs	57,366,541.46	52,893,558.92	52,893,558.92
Rate for 2025-2026 **	3.68*	13.75*	13.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82430
Form R0418

*** Preliminary ***

Van Buren Public Schools
555 W COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,522,058.14	7,556,232.63	7,556,232.63
2021-2022 Fixed Carry Forward	-29,028.90	40,015.42	39,411.01
Total Indirect Costs	1,551,087.04	7,516,217.21	7,516,821.62
2021-2022 Direct Costs	60,944,513.70	54,753,459.21	54,753,459.21
2023-2024 Rate	2.55*	13.73*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	73,306,707.03	65,927,920.38	65,927,920.38
Indirect costs based on rate ** multiplied by actual direct costs	1,869,321.03	9,051,903.47	9,051,903.47
2023-2024 Actual Indirect Costs	2,308,007.81	9,686,794.46	9,686,794.46
2021-2022 Fixed Carry Forward	-29,028.90	40,015.42	39,411.01
Total Indirect Costs	2,337,036.71	9,646,779.04	9,647,383.45
Over/(Under) Recovery	-467,715.68	-594,875.57	-595,479.98

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,308,007.81	9,686,794.46	9,686,794.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-467,715.68	-594,875.57	-595,479.98
Total Projected Indirect 2025-2026 (Numerator)	2,775,723.49	10,281,670.03	10,282,274.44
Direct Costs	73,306,707.03	65,927,920.38	65,927,920.38
Rate for 2025-2026 **	3.79*	15.60*	15.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82700
Form R0418

*** Preliminary ***

Detroit Achievement Academy
7000 W OUTER DR
Detroit, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	129,762.20	607,206.22	607,206.22
2021-2022 Fixed Carry Forward	14,705.91	0.00	583,069.32
Total Indirect Costs	115,056.29	607,206.22	24,136.90
2021-2022 Direct Costs	6,268,877.15	5,791,433.13	5,791,433.13
2023-2024 Rate	1.84*	10.48*	0.42**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,615,183.82	7,653,403.57	7,653,403.57
Indirect costs based on rate ** multiplied by actual direct costs	158,519.38	802,076.69	32,144.29
2023-2024 Actual Indirect Costs	269,935.37	1,231,715.62	1,231,715.62
2021-2022 Fixed Carry Forward	14,705.91	0.00	583,069.32
Total Indirect Costs	255,229.46	1,231,715.62	648,646.30
Over/(Under) Recovery	-96,710.08	-429,638.93	-616,502.01

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	269,935.37	1,231,715.62	1,231,715.62
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-96,710.08	-429,638.93	-616,502.01
Total Projected Indirect 2025-2026 (Numerator)	366,645.45	1,661,354.55	1,848,217.63
Direct Costs	8,615,183.82	7,653,403.57	7,653,403.57
Rate for 2025-2026 **	4.26*	21.71*	24.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82701
Form R0418

*** Preliminary ***

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	916,619.99	3,260,319.22	3,260,319.22
2021-2022 Fixed Carry Forward	187,991.39	0.00	0.00
Total Indirect Costs	728,628.60	3,260,319.22	3,260,319.22
2021-2022 Direct Costs	15,073,903.69	12,730,204.46	12,730,204.46
2023-2024 Rate	4.83*	25.61*	25.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	17,024,035.34	14,676,900.52	14,676,900.52
Indirect costs based on rate ** multiplied by actual direct costs	822,260.91	2,201,535.08	3,669,225.13
2023-2024 Actual Indirect Costs	975,705.76	3,322,840.58	3,322,840.58
2021-2022 Fixed Carry Forward	187,991.39	0.00	0.00
Total Indirect Costs	787,714.37	3,322,840.58	3,322,840.58
Over/(Under) Recovery	34,546.54	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	975,705.76	3,322,840.58	3,322,840.58
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	34,546.54	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	941,159.22	3,322,840.58	3,322,840.58
Direct Costs	17,024,035.34	14,676,900.52	14,676,900.52
Rate for 2025-2026 **	5.53*	22.64*	22.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82702
Form R0418

*** Preliminary ***

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,121,451.07	3,072,852.01	3,072,852.01
2021-2022 Fixed Carry Forward	-111,091.84	0.00	1,475,834.83
Total Indirect Costs	1,232,542.91	3,072,852.01	1,597,017.18
2021-2022 Direct Costs	20,979,494.80	19,028,093.86	19,028,093.86
2023-2024 Rate	5.87*	16.15*	8.39**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,470,766.73	22,002,663.06	22,002,663.06
Indirect costs based on rate ** multiplied by actual direct costs	1,436,434.01	3,300,399.46	1,846,023.43
2023-2024 Actual Indirect Costs	1,194,291.31	3,662,394.98	3,662,394.98
2021-2022 Fixed Carry Forward	-111,091.84	0.00	1,475,834.83
Total Indirect Costs	1,305,383.15	3,662,394.98	2,186,560.15
Over/(Under) Recovery	131,050.86	0.00	-340,536.72

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,194,291.31	3,662,394.98	3,662,394.98
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	131,050.86	0.00	-340,536.72
Total Projected Indirect 2025-2026 (Numerator)	1,063,240.45	3,662,394.98	4,002,931.70
Direct Costs	24,470,766.73	22,002,663.06	22,002,663.06
Rate for 2025-2026 **	4.34*	16.65*	18.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82703
Form R0418

*** Preliminary ***

University Preparatory Art & Design
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	744,429.69	2,016,702.01	2,016,702.01
2021-2022 Fixed Carry Forward	69,012.64	0.00	417,231.16
Total Indirect Costs	675,417.05	2,016,702.01	1,599,470.85
2021-2022 Direct Costs	13,389,783.52	12,117,511.20	12,117,511.20
2023-2024 Rate	5.04*	16.64*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	15,597,048.78	13,839,840.17	13,839,840.17
Indirect costs based on rate ** multiplied by actual direct costs	786,091.26	2,075,976.03	1,826,858.90
2023-2024 Actual Indirect Costs	778,450.72	2,535,659.33	2,535,659.33
2021-2022 Fixed Carry Forward	69,012.64	0.00	417,231.16
Total Indirect Costs	709,438.08	2,535,659.33	2,118,428.17
Over/(Under) Recovery	76,653.18	0.00	-291,569.27

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	778,450.72	2,535,659.33	2,535,659.33
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	76,653.18	0.00	-291,569.27
Total Projected Indirect 2025-2026 (Numerator)	701,797.54	2,535,659.33	2,827,228.60
Direct Costs	15,597,048.78	13,839,840.17	13,839,840.17
Rate for 2025-2026 **	4.50*	18.32*	20.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82704
Form R0418

*** Preliminary ***

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	61,743.77	325,401.39	325,401.39
2021-2022 Fixed Carry Forward	32,235.98	0.00	0.00
Total Indirect Costs	29,507.79	325,401.39	325,401.39
2021-2022 Direct Costs	2,067,718.11	1,804,060.49	1,804,060.49
2023-2024 Rate	1.43*	18.04*	18.04**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,313,238.55	2,066,204.66	2,066,204.66
Indirect costs based on rate ** multiplied by actual direct costs	33,079.31	309,930.70	372,743.32
2023-2024 Actual Indirect Costs	93,013.87	340,047.76	340,047.76
2021-2022 Fixed Carry Forward	32,235.98	0.00	0.00
Total Indirect Costs	60,777.89	340,047.76	340,047.76
Over/(Under) Recovery	-27,698.58	0.00	32,695.56

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	93,013.87	340,047.76	340,047.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-27,698.58	0.00	32,695.56
Total Projected Indirect 2025-2026 (Numerator)	120,712.45	340,047.76	307,352.20
Direct Costs	2,313,238.55	2,066,204.66	2,066,204.66
Rate for 2025-2026 **	5.22*	16.46*	14.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82705
Form R0418

*** Preliminary ***

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,156.67	41,518.48	41,518.48
2021-2022 Fixed Carry Forward	0.00	45,995.99	45,995.99
Total Indirect Costs	1,156.67	-4,477.51	-4,477.51
2021-2022 Direct Costs	1,281,446.73	1,241,084.92	1,241,084.92
2023-2024 Rate	0.09*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,610,203.81	1,518,949.53	1,518,949.53
Indirect costs based on rate ** multiplied by actual direct costs	1,449.18	0.00	0.00
2023-2024 Actual Indirect Costs	2,623.54	93,877.82	93,877.82
2021-2022 Fixed Carry Forward	0.00	45,995.99	45,995.99
Total Indirect Costs	2,623.54	47,881.83	47,881.83
Over/(Under) Recovery	-1,174.36	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,623.54	93,877.82	93,877.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,174.36	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	3,797.90	93,877.82	93,877.82
Direct Costs	1,610,203.81	1,518,949.53	1,518,949.53
Rate for 2025-2026 **	0.24*	6.18*	6.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82706
Form R0418

*** Preliminary ***

The James and Grace Lee Boggs School
7600 GOETHE ST
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	148,475.03	468,380.99	468,380.99
2021-2022 Fixed Carry Forward	21,453.89	0.00	-155,718.67
Total Indirect Costs	127,021.14	468,380.99	624,099.66
2021-2022 Direct Costs	1,906,762.31	1,586,856.35	1,586,856.35
2023-2024 Rate	6.66*	29.52*	39.33**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,204,513.03	1,916,024.00	1,916,024.00
Indirect costs based on rate ** multiplied by actual direct costs	146,820.57	287,403.60	479,006.00
2023-2024 Actual Indirect Costs	127,407.94	415,896.97	415,896.97
2021-2022 Fixed Carry Forward	21,453.89	0.00	-155,718.67
Total Indirect Costs	105,954.05	415,896.97	571,615.64
Over/(Under) Recovery	40,866.52	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	127,407.94	415,896.97	415,896.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,866.52	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	86,541.42	415,896.97	415,896.97
Direct Costs	2,204,513.03	1,916,024.00	1,916,024.00
Rate for 2025-2026 **	3.93*	21.71*	21.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82710
Form R0418

*** Preliminary ***

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	77,124.49	135,756.40	135,756.40
2021-2022 Fixed Carry Forward	25,421.62	27,700.36	27,700.36
Total Indirect Costs	51,702.87	108,056.04	108,056.04
2021-2022 Direct Costs	2,038,247.83	1,979,615.92	1,979,615.92
2023-2024 Rate	2.54*	5.46*	5.46**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,576,522.68	1,520,876.84	1,520,876.84
Indirect costs based on rate ** multiplied by actual direct costs	40,043.68	83,039.88	83,039.88
2023-2024 Actual Indirect Costs	92,235.48	147,881.32	147,881.32
2021-2022 Fixed Carry Forward	25,421.62	27,700.36	27,700.36
Total Indirect Costs	66,813.86	120,180.96	120,180.96
Over/(Under) Recovery	-26,770.18	-37,141.08	-37,141.08

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	92,235.48	147,881.32	147,881.32
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,770.18	-37,141.08	-37,141.08
Total Projected Indirect 2025-2026 (Numerator)	119,005.66	185,022.40	185,022.40
Direct Costs	1,576,522.68	1,520,876.84	1,520,876.84
Rate for 2025-2026 **	7.55*	12.17*	12.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82711
Form R0418

*** Preliminary ***

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	241,022.00	1,575,126.00	1,575,126.00
2021-2022 Fixed Carry Forward	-151,195.81	0.00	0.00
Total Indirect Costs	392,217.81	1,575,126.00	1,575,126.00
2021-2022 Direct Costs	5,896,689.00	4,562,585.00	4,562,585.00
2023-2024 Rate	6.65*	34.52*	34.52**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,412,150.00	6,183,693.00	6,183,693.00
Indirect costs based on rate ** multiplied by actual direct costs	492,907.98	927,553.95	1,545,923.25
2023-2024 Actual Indirect Costs	265,176.00	1,493,633.00	1,493,633.00
2021-2022 Fixed Carry Forward	-151,195.81	0.00	0.00
Total Indirect Costs	416,371.81	1,493,633.00	1,493,633.00
Over/(Under) Recovery	76,536.17	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	265,176.00	1,493,633.00	1,493,633.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	76,536.17	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	188,639.83	1,493,633.00	1,493,633.00
Direct Costs	7,412,150.00	6,183,693.00	6,183,693.00
Rate for 2025-2026 **	2.55*	24.15*	24.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82713
Form R0418

*** Preliminary ***

New Paradigm College Prep
4001 29TH ST
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	160,492.04	687,377.78	687,377.78
2021-2022 Fixed Carry Forward	-92,400.63	0.00	0.00
Total Indirect Costs	252,892.67	687,377.78	687,377.78
2021-2022 Direct Costs	3,013,990.10	2,487,104.36	2,487,104.36
2023-2024 Rate	8.39*	27.64*	27.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,060,108.42	2,425,048.92	2,425,048.92
Indirect costs based on rate ** multiplied by actual direct costs	256,743.10	363,757.34	606,262.23
2023-2024 Actual Indirect Costs	276,144.91	911,204.41	911,204.41
2021-2022 Fixed Carry Forward	-92,400.63	0.00	0.00
Total Indirect Costs	368,545.54	911,204.41	911,204.41
Over/(Under) Recovery	-111,802.44	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	276,144.91	911,204.41	911,204.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-111,802.44	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	387,947.35	911,204.41	911,204.41
Direct Costs	3,060,108.42	2,425,048.92	2,425,048.92
Rate for 2025-2026 **	12.68*	37.57*	37.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82716
Form R0418

*** Preliminary ***

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	31,836.00	84,357.00	84,357.00
2021-2022 Fixed Carry Forward	-11,306.36	85,773.66	75,237.12
Total Indirect Costs	43,142.36	-1,416.66	9,119.88
2021-2022 Direct Costs	1,203,608.00	1,151,087.00	1,151,087.00
2023-2024 Rate	3.58*	0.00*	0.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,325,076.00	1,279,252.00	1,279,252.00
Indirect costs based on rate ** multiplied by actual direct costs	47,437.72	0.00	10,106.09
2023-2024 Actual Indirect Costs	15,294.00	61,118.00	61,118.00
2021-2022 Fixed Carry Forward	-11,306.36	85,773.66	75,237.12
Total Indirect Costs	26,600.36	-24,655.66	-14,119.12
Over/(Under) Recovery	20,837.36	0.00	24,225.21

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	15,294.00	61,118.00	61,118.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	20,837.36	0.00	24,225.21
Total Projected Indirect 2025-2026 (Numerator)	-5,543.36	61,118.00	36,892.79
Direct Costs	1,325,076.00	1,279,252.00	1,279,252.00
Rate for 2025-2026 **	0.00*	4.78*	2.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82717
Form R0418

*** Preliminary ***

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	782,344.00	2,275,564.00	2,275,564.00
2021-2022 Fixed Carry Forward	-199,090.67	0.00	0.00
Total Indirect Costs	981,434.67	2,275,564.00	2,275,564.00
2021-2022 Direct Costs	6,909,157.00	5,415,937.00	5,415,937.00
2023-2024 Rate	14.20*	42.02*	42.02**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,773,334.00	6,301,314.00	6,301,314.00
Indirect costs based on rate ** multiplied by actual direct costs	1,103,813.43	945,197.10	1,575,328.50
2023-2024 Actual Indirect Costs	921,587.00	2,393,607.00	2,393,607.00
2021-2022 Fixed Carry Forward	-199,090.67	0.00	0.00
Total Indirect Costs	1,120,677.67	2,393,607.00	2,393,607.00
Over/(Under) Recovery	-16,864.24	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	921,587.00	2,393,607.00	2,393,607.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-16,864.24	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	938,451.24	2,393,607.00	2,393,607.00
Direct Costs	7,773,334.00	6,301,314.00	6,301,314.00
Rate for 2025-2026 **	12.07*	37.99*	37.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82718
Form R0418

*** Preliminary ***

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	681,620.00	2,130,761.00	2,130,761.00
2021-2022 Fixed Carry Forward	-287,286.16	0.00	0.00
Total Indirect Costs	968,906.16	2,130,761.00	2,130,761.00
2021-2022 Direct Costs	7,836,664.00	6,387,523.00	6,387,523.00
2023-2024 Rate	12.36*	33.36*	33.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,353,274.00	7,779,237.00	7,779,237.00
Indirect costs based on rate ** multiplied by actual direct costs	1,156,064.67	1,166,885.55	1,944,809.25
2023-2024 Actual Indirect Costs	557,030.00	2,131,067.00	2,131,067.00
2021-2022 Fixed Carry Forward	-287,286.16	0.00	0.00
Total Indirect Costs	844,316.16	2,131,067.00	2,131,067.00
Over/(Under) Recovery	311,748.51	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	557,030.00	2,131,067.00	2,131,067.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	311,748.51	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	245,281.49	2,131,067.00	2,131,067.00
Direct Costs	9,353,274.00	7,779,237.00	7,779,237.00
Rate for 2025-2026 **	2.62*	27.39*	27.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82719
Form R0418

*** Preliminary ***

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	178,412.75	2,661,744.40	2,661,744.40
2021-2022 Fixed Carry Forward	-42,710.17	0.00	0.00
Total Indirect Costs	221,122.92	2,661,744.40	2,661,744.40
2021-2022 Direct Costs	8,887,015.55	6,403,683.90	6,403,683.90
2023-2024 Rate	2.49*	41.57*	41.57**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,654,880.31	7,077,173.13	7,077,173.13
Indirect costs based on rate ** multiplied by actual direct costs	215,506.52	1,061,575.97	1,769,293.28
2023-2024 Actual Indirect Costs	237,493.67	1,815,200.85	1,815,200.85
2021-2022 Fixed Carry Forward	-42,710.17	0.00	0.00
Total Indirect Costs	280,203.84	1,815,200.85	1,815,200.85
Over/(Under) Recovery	-64,697.32	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	237,493.67	1,815,200.85	1,815,200.85
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-64,697.32	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	302,190.99	1,815,200.85	1,815,200.85
Direct Costs	8,654,880.31	7,077,173.13	7,077,173.13
Rate for 2025-2026 **	3.49*	25.65*	25.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82722
Form R0418

*** Preliminary ***

Detroit Leadership Academy
13600 VIRGIL ST
DETROIT, MI 48223

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	79,194.37	824,695.52	824,695.52
2021-2022 Fixed Carry Forward	37,500.92	0.00	884,354.18
Total Indirect Costs	41,693.45	824,695.52	-59,658.66
2021-2022 Direct Costs	9,108,383.89	8,362,882.74	8,362,882.74
2023-2024 Rate	0.46*	9.86*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,927,520.74	10,974,642.64	10,974,642.64
Indirect costs based on rate ** multiplied by actual direct costs	54,866.60	1,082,099.76	0.00
2023-2024 Actual Indirect Costs	83,136.27	1,036,014.37	1,036,014.37
2021-2022 Fixed Carry Forward	37,500.92	0.00	884,354.18
Total Indirect Costs	45,635.35	1,036,014.37	151,660.19
Over/(Under) Recovery	9,231.25	46,085.39	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	83,136.27	1,036,014.37	1,036,014.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,231.25	46,085.39	0.00
Total Projected Indirect 2025-2026 (Numerator)	73,905.02	989,928.98	1,036,014.37
Direct Costs	11,927,520.74	10,974,642.64	10,974,642.64
Rate for 2025-2026 **	0.62*	9.02*	9.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82723
Form R0418

*** Preliminary ***

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	402,602.00	1,995,270.00	1,995,270.00
2021-2022 Fixed Carry Forward	-28,144.34	0.00	0.00
Total Indirect Costs	430,746.34	1,995,270.00	1,995,270.00
2021-2022 Direct Costs	8,162,581.00	6,569,913.00	6,569,913.00
2023-2024 Rate	5.28*	30.37*	30.37**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,754,822.00	7,069,558.00	7,069,558.00
Indirect costs based on rate ** multiplied by actual direct costs	462,254.60	1,060,433.70	1,767,389.50
2023-2024 Actual Indirect Costs	747,976.00	2,433,240.00	2,433,240.00
2021-2022 Fixed Carry Forward	-28,144.34	0.00	0.00
Total Indirect Costs	776,120.34	2,433,240.00	2,433,240.00
Over/(Under) Recovery	-313,865.74	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	747,976.00	2,433,240.00	2,433,240.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-313,865.74	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,061,841.74	2,433,240.00	2,433,240.00
Direct Costs	8,754,822.00	7,069,558.00	7,069,558.00
Rate for 2025-2026 **	12.13*	34.42*	34.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82724
Form R0418

*** Preliminary ***

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	238,115.43	1,044,397.83	1,044,397.83
2021-2022 Fixed Carry Forward	28,170.81	0.00	0.00
Total Indirect Costs	209,944.62	1,044,397.83	1,044,397.83
2021-2022 Direct Costs	5,014,806.82	4,208,524.42	4,208,524.42
2023-2024 Rate	4.19*	24.82*	24.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,298,809.30	5,195,334.11	5,195,334.11
Indirect costs based on rate ** multiplied by actual direct costs	263,920.11	779,300.12	1,289,481.93
2023-2024 Actual Indirect Costs	307,889.27	1,411,364.46	1,411,364.46
2021-2022 Fixed Carry Forward	28,170.81	0.00	0.00
Total Indirect Costs	279,718.46	1,411,364.46	1,411,364.46
Over/(Under) Recovery	-15,798.35	0.00	-121,882.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	307,889.27	1,411,364.46	1,411,364.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,798.35	0.00	-121,882.53
Total Projected Indirect 2025-2026 (Numerator)	323,687.62	1,411,364.46	1,533,246.99
Direct Costs	6,298,809.30	5,195,334.11	5,195,334.11
Rate for 2025-2026 **	5.14*	27.17*	29.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82725
Form R0418

*** Preliminary ***

Global Heights Academy
23713 JOY RD
Dearborn Heights, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	372,746.96	921,404.31	921,404.31
2021-2022 Fixed Carry Forward	-4,005.18	0.00	0.00
Total Indirect Costs	376,752.14	921,404.31	921,404.31
2021-2022 Direct Costs	2,992,985.05	2,444,327.70	2,444,327.70
2023-2024 Rate	12.59*	37.70*	37.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,629,720.90	2,933,306.94	2,933,306.94
Indirect costs based on rate ** multiplied by actual direct costs	456,981.86	439,996.04	733,326.74
2023-2024 Actual Indirect Costs	423,944.80	1,120,358.76	1,120,358.76
2021-2022 Fixed Carry Forward	-4,005.18	0.00	0.00
Total Indirect Costs	427,949.98	1,120,358.76	1,120,358.76
Over/(Under) Recovery	29,031.88	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	423,944.80	1,120,358.76	1,120,358.76
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	29,031.88	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	394,912.92	1,120,358.76	1,120,358.76
Direct Costs	3,629,720.90	2,933,306.94	2,933,306.94
Rate for 2025-2026 **	10.88*	38.19*	38.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82727
Form R0418

*** Preliminary ***

Regent Park Scholars Charter Academy
15865 E 7 MILE RD
Detroit, MI 48205

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	237,988.00	1,888,231.00	1,888,231.00
2021-2022 Fixed Carry Forward	35,394.46	0.00	0.00
Total Indirect Costs	202,593.54	1,888,231.00	1,888,231.00
2021-2022 Direct Costs	8,320,603.00	6,670,360.00	6,670,360.00
2023-2024 Rate	2.43*	28.31*	28.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,222,876.00	7,768,689.00	7,768,689.00
Indirect costs based on rate ** multiplied by actual direct costs	224,115.89	1,165,303.35	1,942,172.25
2023-2024 Actual Indirect Costs	573,144.00	2,027,331.00	2,027,331.00
2021-2022 Fixed Carry Forward	35,394.46	0.00	0.00
Total Indirect Costs	537,749.54	2,027,331.00	2,027,331.00
Over/(Under) Recovery	-313,633.65	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	573,144.00	2,027,331.00	2,027,331.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-313,633.65	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	886,777.65	2,027,331.00	2,027,331.00
Direct Costs	9,222,876.00	7,768,689.00	7,768,689.00
Rate for 2025-2026 **	9.61*	26.10*	26.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82728
Form R0418

*** Preliminary ***

Jalen Rose Leadership Academy
15000 TROJAN ST
Detroit, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	835,773.50	1,175,014.76	1,175,014.76
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	835,773.50	1,175,014.76	1,175,014.76
2021-2022 Direct Costs	4,837,099.68	4,497,858.42	4,497,858.42
2023-2024 Rate	17.28*	26.12*	26.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,056,046.27	4,537,818.57	4,537,818.57
Indirect costs based on rate ** multiplied by actual direct costs	758,406.94	680,672.79	1,134,454.64
2023-2024 Actual Indirect Costs	1,030,589.42	1,548,817.12	1,548,817.12
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,030,589.42	1,548,817.12	1,548,817.12
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,030,589.42	1,548,817.12	1,548,817.12
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,030,589.42	1,548,817.12	1,548,817.12
Direct Costs	5,056,046.27	4,537,818.57	4,537,818.57
Rate for 2025-2026 **	20.38*	34.13*	34.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82729
Form R0418

*** Preliminary ***

South Canton Scholars Charter Academy
3085 S CANTON CENTER RD
Canton, MI 48188

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	457,658.00	2,340,518.00	2,340,518.00
2021-2022 Fixed Carry Forward	-61,861.67	0.00	0.00
Total Indirect Costs	519,519.67	2,340,518.00	2,340,518.00
2021-2022 Direct Costs	7,609,047.00	5,726,187.00	5,726,187.00
2023-2024 Rate	6.83*	40.87*	40.87**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,614,580.00	6,987,073.00	6,987,073.00
Indirect costs based on rate ** multiplied by actual direct costs	588,375.81	1,048,060.95	1,746,768.25
2023-2024 Actual Indirect Costs	983,308.00	2,610,815.00	2,610,815.00
2021-2022 Fixed Carry Forward	-61,861.67	0.00	0.00
Total Indirect Costs	1,045,169.67	2,610,815.00	2,610,815.00
Over/(Under) Recovery	-456,793.86	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	983,308.00	2,610,815.00	2,610,815.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-456,793.86	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,440,101.86	2,610,815.00	2,610,815.00
Direct Costs	8,614,580.00	6,987,073.00	6,987,073.00
Rate for 2025-2026 **	16.72*	37.37*	37.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82730
Form R0418

*** Preliminary ***

American International Academy
300 S HENRY RUFF RD
Westland, MI 48186

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	412,846.32	1,510,046.03	1,510,046.03
2021-2022 Fixed Carry Forward	29,688.51	0.00	0.00
Total Indirect Costs	383,157.81	1,510,046.03	1,510,046.03
2021-2022 Direct Costs	8,608,432.25	7,511,232.54	7,511,232.54
2023-2024 Rate	4.45*	20.10*	20.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,980,378.41	9,019,237.89	9,019,237.89
Indirect costs based on rate ** multiplied by actual direct costs	444,126.84	1,352,885.68	1,812,866.82
2023-2024 Actual Indirect Costs	488,074.07	1,449,214.59	1,449,214.59
2021-2022 Fixed Carry Forward	29,688.51	0.00	0.00
Total Indirect Costs	458,385.56	1,449,214.59	1,449,214.59
Over/(Under) Recovery	-14,258.72	0.00	363,652.23

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	488,074.07	1,449,214.59	1,449,214.59
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,258.72	0.00	363,652.23
Total Projected Indirect 2025-2026 (Numerator)	502,332.79	1,449,214.59	1,085,562.36
Direct Costs	9,980,378.41	9,019,237.89	9,019,237.89
Rate for 2025-2026 **	5.03*	16.07*	12.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82735
Form R0418

*** Preliminary ***

New Paradigm Glazer-Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	177,127.55	623,595.26	623,595.26
2021-2022 Fixed Carry Forward	56,964.41	0.00	0.00
Total Indirect Costs	120,163.14	623,595.26	623,595.26
2021-2022 Direct Costs	3,450,573.82	3,004,106.11	3,004,106.11
2023-2024 Rate	3.48*	20.76*	20.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,659,213.70	3,064,036.79	3,064,036.79
Indirect costs based on rate ** multiplied by actual direct costs	127,340.64	459,605.52	636,094.04
2023-2024 Actual Indirect Costs	248,555.15	843,732.06	843,732.06
2021-2022 Fixed Carry Forward	56,964.41	0.00	0.00
Total Indirect Costs	191,590.74	843,732.06	843,732.06
Over/(Under) Recovery	-64,250.10	0.00	-207,638.02

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	248,555.15	843,732.06	843,732.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-64,250.10	0.00	-207,638.02
Total Projected Indirect 2025-2026 (Numerator)	312,805.25	843,732.06	1,051,370.08
Direct Costs	3,659,213.70	3,064,036.79	3,064,036.79
Rate for 2025-2026 **	8.55*	27.54*	34.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82737
Form R0418

*** Preliminary ***

Pathways Academy
11340 E JEFFERSON AVE
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	71,309.39	303,125.94	303,125.94
2021-2022 Fixed Carry Forward	237.08	0.00	50,623.76
Total Indirect Costs	71,072.31	303,125.94	252,502.18
2021-2022 Direct Costs	2,029,301.11	1,797,484.56	1,797,484.56
2023-2024 Rate	3.50*	16.86*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,611,983.77	2,343,829.61	2,343,829.61
Indirect costs based on rate ** multiplied by actual direct costs	91,419.43	351,574.44	329,308.06
2023-2024 Actual Indirect Costs	89,308.47	357,462.63	357,462.63
2021-2022 Fixed Carry Forward	237.08	0.00	50,623.76
Total Indirect Costs	89,071.39	357,462.63	306,838.87
Over/(Under) Recovery	2,348.04	0.00	22,469.19

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	89,308.47	357,462.63	357,462.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,348.04	0.00	22,469.19
Total Projected Indirect 2025-2026 (Numerator)	86,960.43	357,462.63	334,993.44
Direct Costs	2,611,983.77	2,343,829.61	2,343,829.61
Rate for 2025-2026 **	3.33*	15.25*	14.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82739
Form R0418

*** Preliminary ***

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	31,979.00	191,088.00	191,088.00
2021-2022 Fixed Carry Forward	5,499.20	0.00	145,791.79
Total Indirect Costs	26,479.80	191,088.00	45,296.21
2021-2022 Direct Costs	3,187,816.00	3,028,707.00	3,028,707.00
2023-2024 Rate	0.83*	6.31*	1.50**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,920,815.00	3,680,403.00	3,680,403.00
Indirect costs based on rate ** multiplied by actual direct costs	32,542.76	232,233.43	55,206.05
2023-2024 Actual Indirect Costs	40,319.00	280,731.00	280,731.00
2021-2022 Fixed Carry Forward	5,499.20	0.00	145,791.79
Total Indirect Costs	34,819.80	280,731.00	134,939.21
Over/(Under) Recovery	-2,277.04	-48,497.57	66,058.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	40,319.00	280,731.00	280,731.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-2,277.04	-48,497.57	66,058.62
Total Projected Indirect 2025-2026 (Numerator)	42,596.04	329,228.57	214,672.38
Direct Costs	3,920,815.00	3,680,403.00	3,680,403.00
Rate for 2025-2026 **	1.09*	8.95*	5.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82742
Form R0418

*** Preliminary ***

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	169,198.55	1,686,698.51	1,686,698.51
2021-2022 Fixed Carry Forward	-21,638.10	0.00	0.00
Total Indirect Costs	190,836.65	1,686,698.51	1,686,698.51
2021-2022 Direct Costs	7,859,397.03	6,341,897.07	6,341,897.07
2023-2024 Rate	2.43*	26.60*	26.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,803,384.00	4,584,637.00	4,584,637.00
Indirect costs based on rate ** multiplied by actual direct costs	141,022.23	687,695.55	1,146,159.25
2023-2024 Actual Indirect Costs	194,951.00	1,413,698.00	1,413,698.00
2021-2022 Fixed Carry Forward	-21,638.10	0.00	0.00
Total Indirect Costs	216,589.10	1,413,698.00	1,413,698.00
Over/(Under) Recovery	-75,566.87	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	194,951.00	1,413,698.00	1,413,698.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-75,566.87	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	270,517.87	1,413,698.00	1,413,698.00
Direct Costs	5,803,384.00	4,584,637.00	4,584,637.00
Rate for 2025-2026 **	4.66*	30.84*	30.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82743
Form R0418

*** Preliminary ***

Plymouth Scholars Charter Academy
48484 N TERRITORIAL RD
Plymouth, MI 48170

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	681,896.00	2,295,225.00	2,295,225.00
2021-2022 Fixed Carry Forward	-246,825.41	0.00	0.00
Total Indirect Costs	928,721.41	2,295,225.00	2,295,225.00
2021-2022 Direct Costs	7,223,764.00	5,610,435.00	5,610,435.00
2023-2024 Rate	12.86*	40.91*	40.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,293,005.00	6,581,291.00	6,581,291.00
Indirect costs based on rate ** multiplied by actual direct costs	1,066,480.44	987,193.65	1,645,322.75
2023-2024 Actual Indirect Costs	879,973.00	2,591,687.00	2,591,687.00
2021-2022 Fixed Carry Forward	-246,825.41	0.00	0.00
Total Indirect Costs	1,126,798.41	2,591,687.00	2,591,687.00
Over/(Under) Recovery	-60,317.97	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	879,973.00	2,591,687.00	2,591,687.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-60,317.97	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	940,290.97	2,591,687.00	2,591,687.00
Direct Costs	8,293,005.00	6,581,291.00	6,581,291.00
Rate for 2025-2026 **	11.34*	39.38*	39.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82744
Form R0418

*** Preliminary ***

Escuela Avancemos
2635 HOWARD ST
DETROIT, MI 48216

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	168,833.28	1,044,552.89	1,044,552.89
2021-2022 Fixed Carry Forward	193,767.09	0.00	0.00
Total Indirect Costs	-24,933.81	1,044,552.89	1,044,552.89
2021-2022 Direct Costs	4,783,646.07	3,907,926.46	3,907,926.46
2023-2024 Rate	0.00*	26.73*	26.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,238,711.44	5,107,420.97	5,107,420.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	766,113.15	1,276,855.24
2023-2024 Actual Indirect Costs	117,662.54	1,248,953.01	1,248,953.01
2021-2022 Fixed Carry Forward	193,767.09	0.00	0.00
Total Indirect Costs	-76,104.55	1,248,953.01	1,248,953.01
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	117,662.54	1,248,953.01	1,248,953.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	117,662.54	1,248,953.01	1,248,953.01
Direct Costs	6,238,711.44	5,107,420.97	5,107,420.97
Rate for 2025-2026 **	1.89*	24.45*	24.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82745
Form R0418

*** Preliminary ***

Caniff Liberty Academy
2650 CANIFF ST
Hamtramck, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	979,185.44	1,848,710.60	1,848,710.60
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	979,185.44	1,848,710.60	1,848,710.60
2021-2022 Direct Costs	5,159,213.27	4,289,688.11	4,289,688.11
2023-2024 Rate	18.98*	43.10*	43.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,870,394.61	4,802,106.02	4,802,106.02
Indirect costs based on rate ** multiplied by actual direct costs	880,559.19	720,315.90	1,200,526.51
2023-2024 Actual Indirect Costs	1,288,896.11	2,357,184.70	2,357,184.70
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,288,896.11	2,357,184.70	2,357,184.70
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,288,896.11	2,357,184.70	2,357,184.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,288,896.11	2,357,184.70	2,357,184.70
Direct Costs	5,870,394.61	4,802,106.02	4,802,106.02
Rate for 2025-2026 **	21.96*	49.09*	49.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82746
Form R0418

*** Preliminary ***

W-A-Y Academy
8701 W VERNOR HWY
Detroit, MI 48209

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	148,428.32	502,170.41	502,170.41
2021-2022 Fixed Carry Forward	120,720.86	0.00	143,139.12
Total Indirect Costs	27,707.46	502,170.41	359,031.29
2021-2022 Direct Costs	3,211,623.07	2,857,880.98	2,857,880.98
2023-2024 Rate	0.86*	17.57*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,571,689.31	2,222,678.75	2,222,678.75
Indirect costs based on rate ** multiplied by actual direct costs	22,116.53	333,401.81	279,168.45
2023-2024 Actual Indirect Costs	169,248.08	518,258.64	518,258.64
2021-2022 Fixed Carry Forward	120,720.86	0.00	143,139.12
Total Indirect Costs	48,527.22	518,258.64	375,119.52
Over/(Under) Recovery	-26,410.69	0.00	-95,951.07

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	169,248.08	518,258.64	518,258.64
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-26,410.69	0.00	-95,951.07
Total Projected Indirect 2025-2026 (Numerator)	195,658.77	518,258.64	614,209.71
Direct Costs	2,571,689.31	2,222,678.75	2,222,678.75
Rate for 2025-2026 **	7.61*	23.32*	27.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82747
Form R0418

*** Preliminary ***

MacDowell Preparatory Academy
4201 W OUTER DR
Detroit, MI 48221

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	307,649.26	520,581.42	520,581.42
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	307,649.26	520,581.42	520,581.42
2021-2022 Direct Costs	2,869,910.79	2,656,978.63	2,656,978.63
2023-2024 Rate	10.72*	19.59*	19.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,715,994.73	4,137,343.73	4,137,343.73
Indirect costs based on rate ** multiplied by actual direct costs	505,554.64	620,601.56	810,505.64
2023-2024 Actual Indirect Costs	277,043.00	855,694.00	855,694.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	277,043.00	855,694.00	855,694.00
Over/(Under) Recovery	228,511.64	0.00	-45,188.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	277,043.00	855,694.00	855,694.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	228,511.64	0.00	-45,188.36
Total Projected Indirect 2025-2026 (Numerator)	48,531.36	855,694.00	900,882.36
Direct Costs	4,715,994.73	4,137,343.73	4,137,343.73
Rate for 2025-2026 **	1.03*	20.68*	21.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82748
Form R0418

*** Preliminary ***

Rutherford Winans Academy
16411 CURTIS ST
Detroit, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	140,073.00	562,273.00	562,273.00
2021-2022 Fixed Carry Forward	850.56	0.00	0.00
Total Indirect Costs	139,222.44	562,273.00	562,273.00
2021-2022 Direct Costs	2,430,887.00	2,008,687.00	2,008,687.00
2023-2024 Rate	5.73*	27.99*	27.99**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,707,250.00	2,204,959.00	2,204,959.00
Indirect costs based on rate ** multiplied by actual direct costs	155,125.43	330,743.85	551,239.75
2023-2024 Actual Indirect Costs	85,809.00	588,100.00	588,100.00
2021-2022 Fixed Carry Forward	850.56	0.00	0.00
Total Indirect Costs	84,958.44	588,100.00	588,100.00
Over/(Under) Recovery	70,166.99	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	85,809.00	588,100.00	588,100.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	70,166.99	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	15,642.01	588,100.00	588,100.00
Direct Costs	2,707,250.00	2,204,959.00	2,204,959.00
Rate for 2025-2026 **	0.58*	26.67*	26.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82749
Form R0418

*** Preliminary ***

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	123,209.72	604,435.27	604,435.27
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	123,209.72	604,435.27	604,435.27
2021-2022 Direct Costs	2,914,140.89	2,432,915.34	2,432,915.34
2023-2024 Rate	4.23*	24.84*	24.84**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,795,761.44	5,291,156.48	5,291,156.48
Indirect costs based on rate ** multiplied by actual direct costs	245,160.71	793,673.47	1,314,323.27
2023-2024 Actual Indirect Costs	154,748.41	659,353.37	659,353.37
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	154,748.41	659,353.37	659,353.37
Over/(Under) Recovery	90,412.30	0.00	654,969.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	154,748.41	659,353.37	659,353.37
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	90,412.30	0.00	654,969.90
Total Projected Indirect 2025-2026 (Numerator)	64,336.11	659,353.37	4,383.47
Direct Costs	5,795,761.44	5,291,156.48	5,291,156.48
Rate for 2025-2026 **	1.11*	12.46*	0.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82751
Form R0418

*** Preliminary ***

Michigan Educational Choice Center
20045 JOANN ST
DETROIT, MI 48205

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	44,961.70	484,376.53	484,376.53
2021-2022 Fixed Carry Forward	29,626.04	0.00	173,218.27
Total Indirect Costs	15,335.66	484,376.53	311,158.26
2021-2022 Direct Costs	4,014,809.09	3,575,394.26	3,575,394.26
2023-2024 Rate	0.38*	13.55*	8.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,958,770.96	3,447,993.87	3,447,993.87
Indirect costs based on rate ** multiplied by actual direct costs	15,043.33	467,203.17	299,975.47
2023-2024 Actual Indirect Costs	68,023.12	578,800.21	578,800.21
2021-2022 Fixed Carry Forward	29,626.04	0.00	173,218.27
Total Indirect Costs	38,397.08	578,800.21	405,581.94
Over/(Under) Recovery	-23,353.75	-111,597.04	-105,606.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	68,023.12	578,800.21	578,800.21
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-23,353.75	-111,597.04	-105,606.47
Total Projected Indirect 2025-2026 (Numerator)	91,376.87	690,397.25	684,406.68
Direct Costs	3,958,770.96	3,447,993.87	3,447,993.87
Rate for 2025-2026 **	2.31*	20.02*	19.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82752
Form R0418

*** Preliminary ***

Capstone Academy Charter School (SDA)
13330 E JEFFERSON AVE
DETROIT, MI 48215

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	502,593.97	557,036.98	557,036.98
2021-2022 Fixed Carry Forward	0.00	0.00	11,436.82
Total Indirect Costs	502,593.97	557,036.98	545,600.16
2021-2022 Direct Costs	2,902,508.12	2,848,065.11	2,848,065.11
2023-2024 Rate	17.32*	19.56*	19.16**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,131,166.06	3,053,880.21	3,053,880.21
Indirect costs based on rate ** multiplied by actual direct costs	469,674.91	458,082.03	585,123.45
2023-2024 Actual Indirect Costs	620,987.54	698,273.39	698,273.39
2021-2022 Fixed Carry Forward	0.00	0.00	11,436.82
Total Indirect Costs	620,987.54	698,273.39	686,836.57
Over/(Under) Recovery	0.00	0.00	-101,713.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	620,987.54	698,273.39	698,273.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-101,713.12
Total Projected Indirect 2025-2026 (Numerator)	620,987.54	698,273.39	799,986.51
Direct Costs	3,131,166.06	3,053,880.21	3,053,880.21
Rate for 2025-2026 **	19.83*	22.87*	26.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82754
Form R0418

*** Preliminary ***

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	27,271.34	977,078.31	977,078.31
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,271.34	977,078.31	977,078.31
2021-2022 Direct Costs	6,208,342.51	5,258,535.54	5,258,535.54
2023-2024 Rate	0.44*	18.58*	18.58**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,363,024.29	5,706,572.27	5,706,572.27
Indirect costs based on rate ** multiplied by actual direct costs	27,997.31	855,985.84	1,060,281.13
2023-2024 Actual Indirect Costs	9,945.81	666,397.83	666,397.83
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,945.81	666,397.83	666,397.83
Over/(Under) Recovery	18,051.50	0.00	393,883.30

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	9,945.81	666,397.83	666,397.83
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,051.50	0.00	393,883.30
Total Projected Indirect 2025-2026 (Numerator)	-8,105.69	666,397.83	272,514.53
Direct Costs	6,363,024.29	5,706,572.27	5,706,572.27
Rate for 2025-2026 **	0.00*	11.68*	4.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82756
Form R0418

*** Preliminary ***

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	143,559.00	856,063.00	856,063.00
2021-2022 Fixed Carry Forward	93,351.90	0.00	0.00
Total Indirect Costs	50,207.10	856,063.00	856,063.00
2021-2022 Direct Costs	4,881,783.00	4,169,279.00	4,169,279.00
2023-2024 Rate	1.03*	20.53*	20.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,563,141.00	4,989,547.00	4,989,547.00
Indirect costs based on rate ** multiplied by actual direct costs	57,300.35	748,432.05	1,024,354.00
2023-2024 Actual Indirect Costs	228,619.00	802,213.00	802,213.00
2021-2022 Fixed Carry Forward	93,351.90	0.00	0.00
Total Indirect Costs	135,267.10	802,213.00	802,213.00
Over/(Under) Recovery	-77,966.75	0.00	222,141.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	228,619.00	802,213.00	802,213.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-77,966.75	0.00	222,141.00
Total Projected Indirect 2025-2026 (Numerator)	306,585.75	802,213.00	580,072.00
Direct Costs	5,563,141.00	4,989,547.00	4,989,547.00
Rate for 2025-2026 **	5.51*	16.08*	11.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82757
Form R0418

*** Preliminary ***

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	608,946.00	2,135,258.00	2,135,258.00
2021-2022 Fixed Carry Forward	-161,063.98	0.00	0.00
Total Indirect Costs	770,009.98	2,135,258.00	2,135,258.00
2021-2022 Direct Costs	7,761,948.00	6,235,636.00	6,235,636.00
2023-2024 Rate	9.92*	34.24*	34.24**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,311,167.00	6,590,898.00	6,590,898.00
Indirect costs based on rate ** multiplied by actual direct costs	824,467.77	988,634.70	1,647,724.50
2023-2024 Actual Indirect Costs	660,509.00	2,380,778.00	2,380,778.00
2021-2022 Fixed Carry Forward	-161,063.98	0.00	0.00
Total Indirect Costs	821,572.98	2,380,778.00	2,380,778.00
Over/(Under) Recovery	2,894.79	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	660,509.00	2,380,778.00	2,380,778.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,894.79	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	657,614.21	2,380,778.00	2,380,778.00
Direct Costs	8,311,167.00	6,590,898.00	6,590,898.00
Rate for 2025-2026 **	7.91*	36.12*	36.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82760
Form R0418

*** Preliminary ***

Cornerstone Jefferson-Douglass Academy
6861 E NEVADA ST
DETROIT, MI 48234

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	168,442.47	2,056,438.56	2,056,438.56
2021-2022 Fixed Carry Forward	-32,390.07	0.00	0.00
Total Indirect Costs	200,832.54	2,056,438.56	2,056,438.56
2021-2022 Direct Costs	7,280,315.83	5,392,319.74	5,392,319.74
2023-2024 Rate	2.76*	38.14*	38.14**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,562,114.00	6,671,305.00	6,671,305.00
Indirect costs based on rate ** multiplied by actual direct costs	236,314.35	1,000,695.75	1,667,826.25
2023-2024 Actual Indirect Costs	217,308.00	2,108,117.00	2,108,117.00
2021-2022 Fixed Carry Forward	-32,390.07	0.00	0.00
Total Indirect Costs	249,698.07	2,108,117.00	2,108,117.00
Over/(Under) Recovery	-13,383.72	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	217,308.00	2,108,117.00	2,108,117.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,383.72	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	230,691.72	2,108,117.00	2,108,117.00
Direct Costs	8,562,114.00	6,671,305.00	6,671,305.00
Rate for 2025-2026 **	2.69*	31.60*	31.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82762
Form R0418

*** Preliminary ***

Inkster Preparatory Academy
27355 WOODSFIELD ST
Wixom, MI 48141

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	29,279.66	375,253.97	375,253.97
2021-2022 Fixed Carry Forward	27,182.79	0.00	0.00
Total Indirect Costs	2,096.87	375,253.97	375,253.97
2021-2022 Direct Costs	2,014,400.22	1,668,425.91	1,668,425.91
2023-2024 Rate	0.10*	22.49*	22.49**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,487,566.78	2,822,527.28	2,822,527.28
Indirect costs based on rate ** multiplied by actual direct costs	3,487.57	423,379.09	634,786.39
2023-2024 Actual Indirect Costs	60,059.81	725,099.31	725,099.31
2021-2022 Fixed Carry Forward	27,182.79	0.00	0.00
Total Indirect Costs	32,877.02	725,099.31	725,099.31
Over/(Under) Recovery	-29,389.45	0.00	-90,312.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	60,059.81	725,099.31	725,099.31
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-29,389.45	0.00	-90,312.92
Total Projected Indirect 2025-2026 (Numerator)	89,449.26	725,099.31	815,412.23
Direct Costs	3,487,566.78	2,822,527.28	2,822,527.28
Rate for 2025-2026 **	2.56*	25.69*	28.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82763
Form R0418

*** Preliminary ***

Discovery Creative Pathways
19360 HARPER AVE
Harper Woods, MI 48225

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	193,798.00	1,667,967.64	1,667,967.64
2021-2022 Fixed Carry Forward	0.00	0.00	-37,789.43
Total Indirect Costs	193,798.00	1,667,967.64	1,705,757.07
2021-2022 Direct Costs	8,793,626.00	7,319,456.36	7,319,456.36
2023-2024 Rate	2.20*	22.79*	23.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,641,174.48	7,998,952.34	7,998,952.34
Indirect costs based on rate ** multiplied by actual direct costs	212,105.84	1,199,842.85	1,863,755.90
2023-2024 Actual Indirect Costs	1,598,377.32	3,240,599.46	3,240,599.46
2021-2022 Fixed Carry Forward	0.00	0.00	-37,789.43
Total Indirect Costs	1,598,377.32	3,240,599.46	3,278,388.89
Over/(Under) Recovery	-1,386,271.48	0.00	-1,414,632.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,598,377.32	3,240,599.46	3,240,599.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-1,386,271.48	0.00	-1,414,632.99
Total Projected Indirect 2025-2026 (Numerator)	2,984,648.80	3,240,599.46	4,655,232.45
Direct Costs	9,641,174.48	7,998,952.34	7,998,952.34
Rate for 2025-2026 **	30.96*	40.51*	58.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82765
Form R0418

*** Preliminary ***

Pembroke Academy
19940 MANSFIELD ST
DETROIT, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	223,322.00	1,349,952.00	1,349,952.00
2021-2022 Fixed Carry Forward	14,472.75	0.00	0.00
Total Indirect Costs	208,849.25	1,349,952.00	1,349,952.00
2021-2022 Direct Costs	4,882,849.00	3,756,219.00	3,756,219.00
2023-2024 Rate	4.28*	35.94*	35.94**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,995,460.00	4,759,099.00	4,759,099.00
Indirect costs based on rate ** multiplied by actual direct costs	256,605.69	713,864.85	1,189,774.75
2023-2024 Actual Indirect Costs	197,469.00	1,433,830.00	1,433,830.00
2021-2022 Fixed Carry Forward	14,472.75	0.00	0.00
Total Indirect Costs	182,996.25	1,433,830.00	1,433,830.00
Over/(Under) Recovery	73,609.44	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	197,469.00	1,433,830.00	1,433,830.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	73,609.44	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	123,859.56	1,433,830.00	1,433,830.00
Direct Costs	5,995,460.00	4,759,099.00	4,759,099.00
Rate for 2025-2026 **	2.07*	30.13*	30.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82766
Form R0418

*** Preliminary ***

Westfield Charter Academy
27201 W CHICAGO
REDFORD, MI 48239

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	536,945.00	2,825,420.00	2,825,420.00
2021-2022 Fixed Carry Forward	-78,928.22	0.00	0.00
Total Indirect Costs	615,873.22	2,825,420.00	2,825,420.00
2021-2022 Direct Costs	14,180,086.00	11,891,611.00	11,891,611.00
2023-2024 Rate	4.34*	23.76*	23.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,439,337.00	17,140,117.00	17,140,117.00
Indirect costs based on rate ** multiplied by actual direct costs	843,667.23	2,571,017.55	4,072,491.80
2023-2024 Actual Indirect Costs	1,595,137.00	3,894,357.00	3,894,357.00
2021-2022 Fixed Carry Forward	-78,928.22	0.00	0.00
Total Indirect Costs	1,674,065.22	3,894,357.00	3,894,357.00
Over/(Under) Recovery	-830,397.99	0.00	178,134.80

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,595,137.00	3,894,357.00	3,894,357.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-830,397.99	0.00	178,134.80
Total Projected Indirect 2025-2026 (Numerator)	2,425,534.99	3,894,357.00	3,716,222.20
Direct Costs	19,439,337.00	17,140,117.00	17,140,117.00
Rate for 2025-2026 **	12.48*	22.72*	21.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82767
Form R0418

*** Preliminary ***

Ivywood Classical Academy
14356 GENOA CT
PLYMOUTH, MI 48170

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	100,315.57	464,180.19	464,180.19
2021-2022 Fixed Carry Forward	-43,996.83	0.00	0.00
Total Indirect Costs	144,312.40	464,180.19	464,180.19
2021-2022 Direct Costs	3,657,061.31	3,293,196.69	3,293,196.69
2023-2024 Rate	3.95*	14.10*	14.10**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,908,233.56	4,435,206.73	4,435,206.73
Indirect costs based on rate ** multiplied by actual direct costs	193,875.23	625,364.15	625,364.15
2023-2024 Actual Indirect Costs	163,902.31	636,929.14	636,929.14
2021-2022 Fixed Carry Forward	-43,996.83	0.00	0.00
Total Indirect Costs	207,899.14	636,929.14	636,929.14
Over/(Under) Recovery	-14,023.91	-11,564.99	-11,564.99

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	163,902.31	636,929.14	636,929.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-14,023.91	-11,564.99	-11,564.99
Total Projected Indirect 2025-2026 (Numerator)	177,926.22	648,494.13	648,494.13
Direct Costs	4,908,233.56	4,435,206.73	4,435,206.73
Rate for 2025-2026 **	3.63*	14.62*	14.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82772
Form R0418

*** Preliminary ***

Fostering Leadership Academy
16511 DELAWARE AVE
REDFORD, MI 48240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,889.00	25,208.00	25,208.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,889.00	25,208.00	25,208.00
2021-2022 Direct Costs	680,068.00	659,749.00	659,749.00
2023-2024 Rate	0.72*	3.82*	3.82**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,238,310.09	1,211,159.89	1,211,159.89
Indirect costs based on rate ** multiplied by actual direct costs	8,915.83	46,266.31	46,266.31
2023-2024 Actual Indirect Costs	21,887.52	49,037.72	49,037.72
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	21,887.52	49,037.72	49,037.72
Over/(Under) Recovery	-12,971.69	-2,771.41	-2,771.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	21,887.52	49,037.72	49,037.72
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-12,971.69	-2,771.41	-2,771.41
Total Projected Indirect 2025-2026 (Numerator)	34,859.21	51,809.13	51,809.13
Direct Costs	1,238,310.09	1,211,159.89	1,211,159.89
Rate for 2025-2026 **	2.82*	4.28*	4.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82773
Form R0418

*** Preliminary ***

Lincoln-King Adams-Young Academy
306 E 4TH ST
Royal Oak, MI 48067

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	507,738.96	4,723,275.79	4,723,275.79
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	507,738.96	4,723,275.79	4,723,275.79
2021-2022 Direct Costs	18,573,580.61	14,358,043.78	14,358,043.78
2023-2024 Rate	2.73*	32.90*	32.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,677,437.79	16,317,583.59	16,317,583.59
Indirect costs based on rate ** multiplied by actual direct costs	564,494.05	2,447,637.54	4,079,395.90
2023-2024 Actual Indirect Costs	626,691.86	4,986,546.06	4,986,546.06
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	626,691.86	4,986,546.06	4,986,546.06
Over/(Under) Recovery	-62,197.81	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	626,691.86	4,986,546.06	4,986,546.06
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-62,197.81	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	688,889.67	4,986,546.06	4,986,546.06
Direct Costs	20,677,437.79	16,317,583.59	16,317,583.59
Rate for 2025-2026 **	3.33*	30.56*	30.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82775
Form R0418

*** Preliminary ***

KIPP Detroit Imani Academy
19321 W CHICAGO ST
DETROIT, MI 48228

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	893,958.07	734,544.98	734,544.98
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	144,779.89	304,192.98	304,192.98
Total Indirect Costs	144,779.89	304,192.98	304,192.98
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	144,779.89	304,192.98	304,192.98
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	144,779.89	304,192.98	304,192.98
Direct Costs	893,958.07	734,544.98	734,544.98
Rate for 2025-2026 **	16.20*	41.41*	41.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82776
Form R0418

*** Preliminary ***

SER YouthBuild Learning Academy
9301 MICHIGAN AVE
DETROIT, MI 48210

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,813,695.62	1,745,873.11	1,745,873.11
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	121,748.33	189,570.84	189,570.84
Total Indirect Costs	121,748.33	189,570.84	189,570.84
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	121,748.33	189,570.84	189,570.84
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	121,748.33	189,570.84	189,570.84
Direct Costs	1,813,695.62	1,745,873.11	1,745,873.11
Rate for 2025-2026 **	6.71*	10.86*	10.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82910
Form R0418

*** Preliminary ***

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	374,993.10	919,257.05	919,257.05
2021-2022 Fixed Carry Forward	3,945.13	0.00	0.00
Total Indirect Costs	371,047.97	919,257.05	919,257.05
2021-2022 Direct Costs	3,983,905.65	3,439,641.70	3,439,641.70
2023-2024 Rate	9.31*	26.73*	26.73**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,864,488.65	4,237,854.93	4,237,854.93
Indirect costs based on rate ** multiplied by actual direct costs	452,883.89	635,678.24	1,059,463.73
2023-2024 Actual Indirect Costs	240,753.91	867,387.63	867,387.63
2021-2022 Fixed Carry Forward	3,945.13	0.00	0.00
Total Indirect Costs	236,808.78	867,387.63	867,387.63
Over/(Under) Recovery	216,075.11	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	240,753.91	867,387.63	867,387.63
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	216,075.11	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	24,678.80	867,387.63	867,387.63
Direct Costs	4,864,488.65	4,237,854.93	4,237,854.93
Rate for 2025-2026 **	0.51*	20.47*	20.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82915
Form R0418

*** Preliminary ***

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	208,892.00	473,869.00	473,869.00
2021-2022 Fixed Carry Forward	-80,513.74	0.00	48,849.69
Total Indirect Costs	289,405.74	473,869.00	425,019.31
2021-2022 Direct Costs	3,716,789.00	3,451,812.00	3,451,812.00
2023-2024 Rate	7.79*	13.73*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,592,338.00	4,269,359.00	4,269,359.00
Indirect costs based on rate ** multiplied by actual direct costs	357,743.13	586,182.99	525,558.09
2023-2024 Actual Indirect Costs	169,040.00	492,019.00	492,019.00
2021-2022 Fixed Carry Forward	-80,513.74	0.00	48,849.69
Total Indirect Costs	249,553.74	492,019.00	443,169.31
Over/(Under) Recovery	108,189.39	94,163.99	131,238.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	169,040.00	492,019.00	492,019.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	108,189.39	94,163.99	131,238.47
Total Projected Indirect 2025-2026 (Numerator)	60,850.61	397,855.01	360,780.53
Direct Costs	4,592,338.00	4,269,359.00	4,269,359.00
Rate for 2025-2026 **	1.33*	9.32*	8.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82918
Form R0418

*** Preliminary ***

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	971,240.35	3,105,765.81	3,105,765.81
2021-2022 Fixed Carry Forward	-146,050.70	0.00	830,258.07
Total Indirect Costs	1,117,291.05	3,105,765.81	2,275,507.74
2021-2022 Direct Costs	24,211,398.53	22,076,873.07	22,076,873.07
2023-2024 Rate	4.61*	14.07*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	28,321,670.53	26,252,005.00	26,252,005.00
Indirect costs based on rate ** multiplied by actual direct costs	1,305,629.01	3,693,657.10	2,706,581.72
2023-2024 Actual Indirect Costs	1,035,920.55	3,105,586.08	3,105,586.08
2021-2022 Fixed Carry Forward	-146,050.70	0.00	830,258.07
Total Indirect Costs	1,181,971.25	3,105,586.08	2,275,328.01
Over/(Under) Recovery	123,657.76	588,071.02	431,253.71

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,035,920.55	3,105,586.08	3,105,586.08
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	123,657.76	588,071.02	431,253.71
Total Projected Indirect 2025-2026 (Numerator)	912,262.79	2,517,515.06	2,674,332.37
Direct Costs	28,321,670.53	26,252,005.00	26,252,005.00
Rate for 2025-2026 **	3.22*	9.59*	10.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82919
Form R0418

*** Preliminary ***

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	127,107.00	402,507.00	402,507.00
2021-2022 Fixed Carry Forward	23,091.73	0.00	0.00
Total Indirect Costs	104,015.27	402,507.00	402,507.00
2021-2022 Direct Costs	1,957,848.00	1,682,448.00	1,682,448.00
2023-2024 Rate	5.31*	23.92*	23.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,081,475.00	1,706,030.00	1,706,030.00
Indirect costs based on rate ** multiplied by actual direct costs	110,526.32	255,904.50	408,082.38
2023-2024 Actual Indirect Costs	120,452.00	495,897.00	495,897.00
2021-2022 Fixed Carry Forward	23,091.73	0.00	0.00
Total Indirect Costs	97,360.27	495,897.00	495,897.00
Over/(Under) Recovery	13,166.05	0.00	-87,814.62

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	120,452.00	495,897.00	495,897.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	13,166.05	0.00	-87,814.62
Total Projected Indirect 2025-2026 (Numerator)	107,285.95	495,897.00	583,711.62
Direct Costs	2,081,475.00	1,706,030.00	1,706,030.00
Rate for 2025-2026 **	5.15*	29.07*	34.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82921
Form R0418

*** Preliminary ***

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	343,185.76	845,027.84	845,027.84
2021-2022 Fixed Carry Forward	-43,164.40	0.00	0.00
Total Indirect Costs	386,350.16	845,027.84	845,027.84
2021-2022 Direct Costs	6,857,510.97	6,355,668.89	6,355,668.89
2023-2024 Rate	5.63*	13.30*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,091,931.78	6,473,127.76	6,473,127.76
Indirect costs based on rate ** multiplied by actual direct costs	399,275.76	860,925.99	860,925.99
2023-2024 Actual Indirect Costs	337,169.39	955,973.41	955,973.41
2021-2022 Fixed Carry Forward	-43,164.40	0.00	0.00
Total Indirect Costs	380,333.79	955,973.41	955,973.41
Over/(Under) Recovery	18,941.97	-95,047.42	-95,047.42

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	337,169.39	955,973.41	955,973.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	18,941.97	-95,047.42	-95,047.42
Total Projected Indirect 2025-2026 (Numerator)	318,227.42	1,051,020.83	1,051,020.83
Direct Costs	7,091,931.78	6,473,127.76	6,473,127.76
Rate for 2025-2026 **	4.49*	16.24*	16.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82923
Form R0418

*** Preliminary ***

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	594,839.76	3,227,665.80	3,227,665.80
2021-2022 Fixed Carry Forward	82,025.35	0.00	14,844.55
Total Indirect Costs	512,814.41	3,227,665.80	3,212,821.25
2021-2022 Direct Costs	23,010,848.78	20,378,022.74	20,378,022.74
2023-2024 Rate	2.23*	15.84*	15.77**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	24,905,788.87	21,916,501.34	21,916,501.34
Indirect costs based on rate ** multiplied by actual direct costs	555,399.09	3,287,475.20	3,456,232.26
2023-2024 Actual Indirect Costs	945,041.48	3,934,329.01	3,934,329.01
2021-2022 Fixed Carry Forward	82,025.35	0.00	14,844.55
Total Indirect Costs	863,016.13	3,934,329.01	3,919,484.46
Over/(Under) Recovery	-307,617.04	0.00	-463,252.20

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	945,041.48	3,934,329.01	3,934,329.01
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-307,617.04	0.00	-463,252.20
Total Projected Indirect 2025-2026 (Numerator)	1,252,658.52	3,934,329.01	4,397,581.21
Direct Costs	24,905,788.87	21,916,501.34	21,916,501.34
Rate for 2025-2026 **	5.03*	17.95*	20.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82925
Form R0418

*** Preliminary ***

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	414,441.00	1,348,310.00	1,348,310.00
2021-2022 Fixed Carry Forward	98,976.76	0.00	0.00
Total Indirect Costs	315,464.24	1,348,310.00	1,348,310.00
2021-2022 Direct Costs	6,232,436.00	5,298,567.00	5,298,567.00
2023-2024 Rate	5.06*	25.45*	25.45**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,356,481.00	7,366,820.00	7,366,820.00
Indirect costs based on rate ** multiplied by actual direct costs	422,837.94	1,105,023.00	1,841,705.00
2023-2024 Actual Indirect Costs	201,502.00	1,191,163.00	1,191,163.00
2021-2022 Fixed Carry Forward	98,976.76	0.00	0.00
Total Indirect Costs	102,525.24	1,191,163.00	1,191,163.00
Over/(Under) Recovery	320,312.70	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	201,502.00	1,191,163.00	1,191,163.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	320,312.70	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-118,810.70	1,191,163.00	1,191,163.00
Direct Costs	8,356,481.00	7,366,820.00	7,366,820.00
Rate for 2025-2026 **	0.00*	16.17*	16.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82926
Form R0418

*** Preliminary ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	446,553.21	1,063,463.93	1,063,463.93
2021-2022 Fixed Carry Forward	-10,913.92	0.00	-30,719.59
Total Indirect Costs	457,467.13	1,063,463.93	1,094,183.52
2021-2022 Direct Costs	5,412,864.97	4,795,954.25	4,795,954.25
2023-2024 Rate	8.45*	22.17*	22.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,885,510.54	5,846,073.20	5,846,073.20
Indirect costs based on rate ** multiplied by actual direct costs	581,825.64	876,910.98	1,333,489.30
2023-2024 Actual Indirect Costs	514,680.19	1,554,117.53	1,554,117.53
2021-2022 Fixed Carry Forward	-10,913.92	0.00	-30,719.59
Total Indirect Costs	525,594.11	1,554,117.53	1,584,837.12
Over/(Under) Recovery	56,231.53	0.00	-251,347.82

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	514,680.19	1,554,117.53	1,554,117.53
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	56,231.53	0.00	-251,347.82
Total Projected Indirect 2025-2026 (Numerator)	458,448.66	1,554,117.53	1,805,465.35
Direct Costs	6,885,510.54	5,846,073.20	5,846,073.20
Rate for 2025-2026 **	6.66*	26.58*	30.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82928
Form R0418

*** Preliminary ***

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	317,541.82	1,081,709.26	1,081,709.26
2021-2022 Fixed Carry Forward	23,558.37	0.00	0.00
Total Indirect Costs	293,983.45	1,081,709.26	1,081,709.26
2021-2022 Direct Costs	7,608,669.81	6,844,502.37	6,844,502.37
2023-2024 Rate	3.86*	15.80*	15.80**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,732,179.79	7,431,948.81	7,431,948.81
Indirect costs based on rate ** multiplied by actual direct costs	337,062.14	1,114,792.32	1,174,247.91
2023-2024 Actual Indirect Costs	584,420.02	1,884,651.00	1,884,651.00
2021-2022 Fixed Carry Forward	23,558.37	0.00	0.00
Total Indirect Costs	560,861.65	1,884,651.00	1,884,651.00
Over/(Under) Recovery	-223,799.51	0.00	-710,403.09

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	584,420.02	1,884,651.00	1,884,651.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-223,799.51	0.00	-710,403.09
Total Projected Indirect 2025-2026 (Numerator)	808,219.53	1,884,651.00	2,595,054.09
Direct Costs	8,732,179.79	7,431,948.81	7,431,948.81
Rate for 2025-2026 **	9.26*	25.36*	34.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82929
Form R0418

*** Preliminary ***

Detroit Academy of Arts and Sciences
2985 E JEFFERSON AVE
DETROIT, MI 48207

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	506,817.73	1,625,126.43	1,625,126.43
2021-2022 Fixed Carry Forward	8,060.34	0.00	135,302.07
Total Indirect Costs	498,757.39	1,625,126.43	1,489,824.36
2021-2022 Direct Costs	12,082,526.47	10,964,217.77	10,964,217.77
2023-2024 Rate	4.13*	14.82*	13.59**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,859,843.68	12,961,615.58	12,961,615.58
Indirect costs based on rate ** multiplied by actual direct costs	613,711.54	1,920,911.43	1,761,483.56
2023-2024 Actual Indirect Costs	842,734.58	2,740,962.68	2,740,962.68
2021-2022 Fixed Carry Forward	8,060.34	0.00	135,302.07
Total Indirect Costs	834,674.24	2,740,962.68	2,605,660.61
Over/(Under) Recovery	-220,962.70	-820,051.25	-844,177.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	842,734.58	2,740,962.68	2,740,962.68
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-220,962.70	-820,051.25	-844,177.05
Total Projected Indirect 2025-2026 (Numerator)	1,063,697.28	3,561,013.93	3,585,139.73
Direct Costs	14,859,843.68	12,961,615.58	12,961,615.58
Rate for 2025-2026 **	7.16*	27.47*	27.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82930
Form R0418

*** Preliminary ***

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	67,251.79	894,269.97	894,269.97
2021-2022 Fixed Carry Forward	0.00	0.00	-132,569.58
Total Indirect Costs	67,251.79	894,269.97	1,026,839.55
2021-2022 Direct Costs	6,024,611.75	5,197,593.57	5,197,593.57
2023-2024 Rate	1.12*	17.21*	19.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,023,005.85	5,118,363.78	5,118,363.78
Indirect costs based on rate ** multiplied by actual direct costs	67,457.67	767,754.57	1,011,388.68
2023-2024 Actual Indirect Costs	59,236.08	963,878.15	963,878.15
2021-2022 Fixed Carry Forward	0.00	0.00	-132,569.58
Total Indirect Costs	59,236.08	963,878.15	1,096,447.73
Over/(Under) Recovery	8,221.59	0.00	-85,059.05

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	59,236.08	963,878.15	963,878.15
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	8,221.59	0.00	-85,059.05
Total Projected Indirect 2025-2026 (Numerator)	51,014.49	963,878.15	1,048,937.20
Direct Costs	6,023,005.85	5,118,363.78	5,118,363.78
Rate for 2025-2026 **	0.85*	18.83*	20.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82933
Form R0418

*** Preliminary ***

Barack Obama Leadership Academy
10800 E CANFIELD ST
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	576,327.00	1,150,648.00	1,150,648.00
2021-2022 Fixed Carry Forward	-227,502.46	0.00	0.00
Total Indirect Costs	803,829.46	1,150,648.00	1,150,648.00
2021-2022 Direct Costs	4,953,742.00	4,379,421.00	4,379,421.00
2023-2024 Rate	16.23*	26.27*	26.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,147,195.00	3,712,631.00	3,712,631.00
Indirect costs based on rate ** multiplied by actual direct costs	622,079.25	556,894.65	928,157.75
2023-2024 Actual Indirect Costs	805,379.00	1,239,943.00	1,239,943.00
2021-2022 Fixed Carry Forward	-227,502.46	0.00	0.00
Total Indirect Costs	1,032,881.46	1,239,943.00	1,239,943.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	805,379.00	1,239,943.00	1,239,943.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	805,379.00	1,239,943.00	1,239,943.00
Direct Costs	4,147,195.00	3,712,631.00	3,712,631.00
Rate for 2025-2026 **	19.42*	33.40*	33.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82937
Form R0418

*** Preliminary ***

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	214,842.16	621,952.62	621,952.62
2021-2022 Fixed Carry Forward	2,068.63	0.00	0.00
Total Indirect Costs	212,773.53	621,952.62	621,952.62
2021-2022 Direct Costs	4,662,398.49	4,255,288.03	4,255,288.03
2023-2024 Rate	4.56*	14.62*	14.62**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	4,801,269.90	4,518,366.60	4,518,366.60
Indirect costs based on rate ** multiplied by actual direct costs	218,937.91	660,585.20	660,585.20
2023-2024 Actual Indirect Costs	218,727.72	501,631.02	501,631.02
2021-2022 Fixed Carry Forward	2,068.63	0.00	0.00
Total Indirect Costs	216,659.09	501,631.02	501,631.02
Over/(Under) Recovery	2,278.82	158,954.18	158,954.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	218,727.72	501,631.02	501,631.02
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	2,278.82	158,954.18	158,954.18
Total Projected Indirect 2025-2026 (Numerator)	216,448.90	342,676.84	342,676.84
Direct Costs	4,801,269.90	4,518,366.60	4,518,366.60
Rate for 2025-2026 **	4.51*	7.58*	7.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82938
Form R0418

*** Preliminary ***

Summit Academy North
18601 MIDDLEBELT RD
ROMULUS, MI 48174

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	916,937.00	2,326,721.00	2,326,721.00
2021-2022 Fixed Carry Forward	314,680.72	0.00	775,998.39
Total Indirect Costs	602,256.28	2,326,721.00	1,550,722.61
2021-2022 Direct Costs	17,188,198.00	15,778,414.00	15,778,414.00
2023-2024 Rate	3.50*	14.75*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	19,811,951.00	18,224,675.00	18,224,675.00
Indirect costs based on rate ** multiplied by actual direct costs	693,418.29	2,688,139.56	1,791,485.55
2023-2024 Actual Indirect Costs	1,142,829.00	2,730,105.00	2,730,105.00
2021-2022 Fixed Carry Forward	314,680.72	0.00	775,998.39
Total Indirect Costs	828,148.28	2,730,105.00	1,954,106.61
Over/(Under) Recovery	-134,729.99	-41,965.44	-162,621.06

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,142,829.00	2,730,105.00	2,730,105.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-134,729.99	-41,965.44	-162,621.06
Total Projected Indirect 2025-2026 (Numerator)	1,277,558.99	2,772,070.44	2,892,726.06
Direct Costs	19,811,951.00	18,224,675.00	18,224,675.00
Rate for 2025-2026 **	6.45*	15.21*	15.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82940
Form R0418

*** Preliminary ***

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	22,767.93	729,690.90	729,690.90
2021-2022 Fixed Carry Forward	211,689.94	743,929.63	743,929.63
Total Indirect Costs	-188,922.01	-14,238.73	-14,238.73
2021-2022 Direct Costs	12,148,076.12	11,441,153.15	11,441,153.15
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,587,211.34	15,425,769.64	15,425,769.64
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	258,978.69	1,420,420.39	1,420,420.39
2021-2022 Fixed Carry Forward	211,689.94	743,929.63	743,929.63
Total Indirect Costs	47,288.75	676,490.76	676,490.76
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	258,978.69	1,420,420.39	1,420,420.39
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	258,978.69	1,420,420.39	1,420,420.39
Direct Costs	16,587,211.34	15,425,769.64	15,425,769.64
Rate for 2025-2026 **	1.56*	9.21*	9.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82941
Form R0418

*** Preliminary ***

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,984,383.40	3,399,497.12	3,399,497.12
2021-2022 Fixed Carry Forward	-217,019.40	0.00	-34,109.50
Total Indirect Costs	2,201,402.80	3,399,497.12	3,433,606.62
2021-2022 Direct Costs	16,768,159.42	15,353,045.70	15,353,045.70
2023-2024 Rate	13.13*	22.14*	22.36**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	21,600,409.05	19,513,098.53	19,513,098.53
Indirect costs based on rate ** multiplied by actual direct costs	2,836,133.71	2,926,964.78	4,363,128.83
2023-2024 Actual Indirect Costs	2,427,389.99	4,514,700.51	4,514,700.51
2021-2022 Fixed Carry Forward	-217,019.40	0.00	-34,109.50
Total Indirect Costs	2,644,409.39	4,514,700.51	4,548,810.01
Over/(Under) Recovery	191,724.32	0.00	-185,681.18

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,427,389.99	4,514,700.51	4,514,700.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	191,724.32	0.00	-185,681.18
Total Projected Indirect 2025-2026 (Numerator)	2,235,665.67	4,514,700.51	4,700,381.69
Direct Costs	21,600,409.05	19,513,098.53	19,513,098.53
Rate for 2025-2026 **	10.35*	23.14*	24.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82942
Form R0418

*** Preliminary ***

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	430,606.21	1,054,364.50	1,054,364.50
2021-2022 Fixed Carry Forward	-167,176.24	0.00	-145,611.54
Total Indirect Costs	597,782.45	1,054,364.50	1,199,976.04
2021-2022 Direct Costs	4,817,357.57	4,193,599.28	4,193,599.28
2023-2024 Rate	12.41*	25.14*	28.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,963,629.75	5,346,048.36	5,346,048.36
Indirect costs based on rate ** multiplied by actual direct costs	740,086.45	801,907.25	1,336,512.09
2023-2024 Actual Indirect Costs	608,279.43	1,225,860.82	1,225,860.82
2021-2022 Fixed Carry Forward	-167,176.24	0.00	-145,611.54
Total Indirect Costs	775,455.67	1,225,860.82	1,371,472.36
Over/(Under) Recovery	-35,369.22	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	608,279.43	1,225,860.82	1,225,860.82
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-35,369.22	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	643,648.65	1,225,860.82	1,225,860.82
Direct Costs	5,963,629.75	5,346,048.36	5,346,048.36
Rate for 2025-2026 **	10.79*	22.93*	22.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82943
Form R0418

*** Preliminary ***

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	59,861.00	318,467.00	318,467.00
2021-2022 Fixed Carry Forward	0.00	0.00	144,801.20
Total Indirect Costs	59,861.00	318,467.00	173,665.80
2021-2022 Direct Costs	2,667,697.00	2,409,091.00	2,409,091.00
2023-2024 Rate	2.24*	13.22*	7.21**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,052,598.00	2,693,583.00	2,693,583.00
Indirect costs based on rate ** multiplied by actual direct costs	68,378.20	356,091.67	194,207.33
2023-2024 Actual Indirect Costs	52,007.00	411,022.00	411,022.00
2021-2022 Fixed Carry Forward	0.00	0.00	144,801.20
Total Indirect Costs	52,007.00	411,022.00	266,220.80
Over/(Under) Recovery	16,371.20	-54,930.33	-72,013.47

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	52,007.00	411,022.00	411,022.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	16,371.20	-54,930.33	-72,013.47
Total Projected Indirect 2025-2026 (Numerator)	35,635.80	465,952.33	483,035.47
Direct Costs	3,052,598.00	2,693,583.00	2,693,583.00
Rate for 2025-2026 **	1.17*	17.30*	17.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82945
Form R0418

*** Preliminary ***

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	444,129.68	1,847,231.56	1,847,231.56
2021-2022 Fixed Carry Forward	39,377.98	0.00	0.00
Total Indirect Costs	404,751.70	1,847,231.56	1,847,231.56
2021-2022 Direct Costs	11,708,628.64	10,305,526.76	10,305,526.76
2023-2024 Rate	3.46*	17.92*	17.92**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	16,505,942.26	14,849,182.54	14,849,182.54
Indirect costs based on rate ** multiplied by actual direct costs	571,105.60	2,227,377.38	2,660,973.51
2023-2024 Actual Indirect Costs	517,469.57	2,174,229.29	2,174,229.29
2021-2022 Fixed Carry Forward	39,377.98	0.00	0.00
Total Indirect Costs	478,091.59	2,174,229.29	2,174,229.29
Over/(Under) Recovery	93,014.01	0.00	486,744.22

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	517,469.57	2,174,229.29	2,174,229.29
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	93,014.01	0.00	486,744.22
Total Projected Indirect 2025-2026 (Numerator)	424,455.56	2,174,229.29	1,687,485.07
Direct Costs	16,505,942.26	14,849,182.54	14,849,182.54
Rate for 2025-2026 **	2.57*	14.64*	11.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82947
Form R0418

*** Preliminary ***

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	197,424.62	649,410.21	649,410.21
2021-2022 Fixed Carry Forward	-14,560.11	0.00	0.00
Total Indirect Costs	211,984.73	649,410.21	649,410.21
2021-2022 Direct Costs	3,407,386.05	2,955,400.46	2,955,400.46
2023-2024 Rate	6.22*	21.97*	21.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	3,201,573.37	2,676,393.07	2,676,393.07
Indirect costs based on rate ** multiplied by actual direct costs	199,137.86	401,458.96	588,003.56
2023-2024 Actual Indirect Costs	239,905.62	765,085.92	765,085.92
2021-2022 Fixed Carry Forward	-14,560.11	0.00	0.00
Total Indirect Costs	254,465.73	765,085.92	765,085.92
Over/(Under) Recovery	-55,327.87	0.00	-177,082.36

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	239,905.62	765,085.92	765,085.92
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-55,327.87	0.00	-177,082.36
Total Projected Indirect 2025-2026 (Numerator)	295,233.49	765,085.92	942,168.28
Direct Costs	3,201,573.37	2,676,393.07	2,676,393.07
Rate for 2025-2026 **	9.22*	28.59*	35.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82950
Form R0418

*** Preliminary ***

Universal Academy
4833 OGDEN ST
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	300,831.12	840,062.54	840,062.54
2021-2022 Fixed Carry Forward	-55,707.38	-109,215.66	-109,542.16
Total Indirect Costs	356,538.50	949,278.20	949,604.70
2021-2022 Direct Costs	6,285,254.04	5,746,022.62	5,746,022.62
2023-2024 Rate	5.67*	16.52*	16.53**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,797,408.02	7,142,380.20	7,142,380.20
Indirect costs based on rate ** multiplied by actual direct costs	442,113.03	1,071,357.03	1,180,635.45
2023-2024 Actual Indirect Costs	308,311.89	963,339.71	963,339.71
2021-2022 Fixed Carry Forward	-55,707.38	-109,215.66	-109,542.16
Total Indirect Costs	364,019.27	1,072,555.37	1,072,881.87
Over/(Under) Recovery	78,093.76	0.00	107,753.58

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	308,311.89	963,339.71	963,339.71
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	78,093.76	0.00	107,753.58
Total Projected Indirect 2025-2026 (Numerator)	230,218.13	963,339.71	855,586.13
Direct Costs	7,797,408.02	7,142,380.20	7,142,380.20
Rate for 2025-2026 **	2.95*	13.49*	11.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82953
Form R0418

*** Preliminary ***

Detroit Service Learning Academy
21605 W 7 MILE RD
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	676,025.50	2,434,174.20	2,434,174.20
2021-2022 Fixed Carry Forward	512,769.29	0.00	0.00
Total Indirect Costs	163,256.21	2,434,174.20	2,434,174.20
2021-2022 Direct Costs	15,221,929.69	13,463,780.99	13,463,780.99
2023-2024 Rate	1.07*	18.08*	18.08**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	20,040,554.90	17,588,137.66	17,588,137.66
Indirect costs based on rate ** multiplied by actual direct costs	214,433.94	2,638,220.65	3,179,935.29
2023-2024 Actual Indirect Costs	1,077,348.46	3,529,765.70	3,529,765.70
2021-2022 Fixed Carry Forward	512,769.29	0.00	0.00
Total Indirect Costs	564,579.17	3,529,765.70	3,529,765.70
Over/(Under) Recovery	-350,145.23	0.00	-349,830.41

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,077,348.46	3,529,765.70	3,529,765.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-350,145.23	0.00	-349,830.41
Total Projected Indirect 2025-2026 (Numerator)	1,427,493.69	3,529,765.70	3,879,596.11
Direct Costs	20,040,554.90	17,588,137.66	17,588,137.66
Rate for 2025-2026 **	7.12*	20.07*	22.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82956
Form R0418

*** Preliminary ***

Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	534,912.04	2,598,082.32	2,598,082.32
2021-2022 Fixed Carry Forward	38,156.43	0.00	0.00
Total Indirect Costs	496,755.61	2,598,082.32	2,598,082.32
2021-2022 Direct Costs	13,975,187.76	11,912,017.48	11,912,017.48
2023-2024 Rate	3.55*	21.81*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	13,414,753.11	11,549,899.11	11,549,899.11
Indirect costs based on rate ** multiplied by actual direct costs	476,223.74	1,732,484.87	2,519,033.00
2023-2024 Actual Indirect Costs	564,931.54	2,429,785.54	2,429,785.54
2021-2022 Fixed Carry Forward	38,156.43	0.00	0.00
Total Indirect Costs	526,775.11	2,429,785.54	2,429,785.54
Over/(Under) Recovery	-50,551.37	0.00	89,247.46

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	564,931.54	2,429,785.54	2,429,785.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-50,551.37	0.00	89,247.46
Total Projected Indirect 2025-2026 (Numerator)	615,482.91	2,429,785.54	2,340,538.08
Direct Costs	13,414,753.11	11,549,899.11	11,549,899.11
Rate for 2025-2026 **	4.59*	21.04*	20.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82957
Form R0418

*** Preliminary ***

Hope of Detroit Academy
4443 N CAMPBELL ST
DETROIT, MI 48210

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	544,167.83	1,383,205.83	1,383,205.83
2021-2022 Fixed Carry Forward	-17,410.23	0.00	395,614.92
Total Indirect Costs	561,578.06	1,383,205.83	987,590.91
2021-2022 Direct Costs	10,854,229.53	10,015,191.53	10,015,191.53
2023-2024 Rate	5.17*	13.81*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,632,754.22	11,791,286.83	11,791,286.83
Indirect costs based on rate ** multiplied by actual direct costs	653,113.39	1,628,376.71	1,162,620.88
2023-2024 Actual Indirect Costs	648,995.51	1,490,462.90	1,490,462.90
2021-2022 Fixed Carry Forward	-17,410.23	0.00	395,614.92
Total Indirect Costs	666,405.74	1,490,462.90	1,094,847.98
Over/(Under) Recovery	-13,292.35	137,913.81	67,772.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	648,995.51	1,490,462.90	1,490,462.90
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-13,292.35	137,913.81	67,772.90
Total Projected Indirect 2025-2026 (Numerator)	662,287.86	1,352,549.09	1,422,690.00
Direct Costs	12,632,754.22	11,791,286.83	11,791,286.83
Rate for 2025-2026 **	5.24*	11.47*	12.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82958
Form R0418

*** Preliminary ***

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	147,963.89	619,294.83	619,294.83
2021-2022 Fixed Carry Forward	-13,256.17	0.00	-91,995.02
Total Indirect Costs	161,220.06	619,294.83	711,289.85
2021-2022 Direct Costs	3,485,509.54	3,014,178.60	3,014,178.60
2023-2024 Rate	4.63*	20.55*	23.60**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,671,909.18	2,186,674.72	2,186,674.72
Indirect costs based on rate ** multiplied by actual direct costs	123,709.40	328,001.21	516,055.23
2023-2024 Actual Indirect Costs	84,683.67	569,918.13	569,918.13
2021-2022 Fixed Carry Forward	-13,256.17	0.00	-91,995.02
Total Indirect Costs	97,939.84	569,918.13	661,913.15
Over/(Under) Recovery	25,769.56	0.00	-145,857.92

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	84,683.67	569,918.13	569,918.13
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	25,769.56	0.00	-145,857.92
Total Projected Indirect 2025-2026 (Numerator)	58,914.11	569,918.13	715,776.05
Direct Costs	2,671,909.18	2,186,674.72	2,186,674.72
Rate for 2025-2026 **	2.20*	26.06*	32.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82959
Form R0418

*** Preliminary ***

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	70,666.07	330,230.58	330,230.58
2021-2022 Fixed Carry Forward	16,934.38	0.00	0.00
Total Indirect Costs	53,731.69	330,230.58	330,230.58
2021-2022 Direct Costs	3,838,785.87	3,579,221.36	3,579,221.36
2023-2024 Rate	1.40*	9.23*	9.23**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	2,827,307.73	2,482,244.42	2,482,244.42
Indirect costs based on rate ** multiplied by actual direct costs	39,582.31	229,111.16	229,111.16
2023-2024 Actual Indirect Costs	81,344.39	426,407.70	426,407.70
2021-2022 Fixed Carry Forward	16,934.38	0.00	0.00
Total Indirect Costs	64,410.01	426,407.70	426,407.70
Over/(Under) Recovery	-24,827.70	-197,296.54	-197,296.54

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	81,344.39	426,407.70	426,407.70
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-24,827.70	-197,296.54	-197,296.54
Total Projected Indirect 2025-2026 (Numerator)	106,172.09	623,704.24	623,704.24
Direct Costs	2,827,307.73	2,482,244.42	2,482,244.42
Rate for 2025-2026 **	3.76*	25.13*	25.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82963
Form R0418

*** Preliminary ***

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	208,773.88	731,973.39	731,973.39
2021-2022 Fixed Carry Forward	139,970.07	0.00	275,702.53
Total Indirect Costs	68,803.81	731,973.39	456,270.86
2021-2022 Direct Costs	6,337,832.61	5,814,633.10	5,814,633.10
2023-2024 Rate	1.09*	12.59*	7.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	5,921,769.00	5,442,012.00	5,442,012.00
Indirect costs based on rate ** multiplied by actual direct costs	64,547.28	685,149.31	427,197.94
2023-2024 Actual Indirect Costs	299,396.00	779,153.00	779,153.00
2021-2022 Fixed Carry Forward	139,970.07	0.00	275,702.53
Total Indirect Costs	159,425.93	779,153.00	503,450.47
Over/(Under) Recovery	-94,878.65	-94,003.69	-76,252.53

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	299,396.00	779,153.00	779,153.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-94,878.65	-94,003.69	-76,252.53
Total Projected Indirect 2025-2026 (Numerator)	394,274.65	873,156.69	855,405.53
Direct Costs	5,921,769.00	5,442,012.00	5,442,012.00
Rate for 2025-2026 **	6.66*	16.04*	15.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82967
Form R0418

*** Preliminary ***

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	273,274.00	1,629,446.00	1,629,446.00
2021-2022 Fixed Carry Forward	-11,934.98	0.00	0.00
Total Indirect Costs	285,208.98	1,629,446.00	1,629,446.00
2021-2022 Direct Costs	6,454,985.00	5,098,813.00	5,098,813.00
2023-2024 Rate	4.42*	31.96*	31.96**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,811,303.00	5,361,492.00	5,361,492.00
Indirect costs based on rate ** multiplied by actual direct costs	301,059.59	804,223.80	1,340,373.00
2023-2024 Actual Indirect Costs	191,828.00	1,641,639.00	1,641,639.00
2021-2022 Fixed Carry Forward	-11,934.98	0.00	0.00
Total Indirect Costs	203,762.98	1,641,639.00	1,641,639.00
Over/(Under) Recovery	97,296.61	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	191,828.00	1,641,639.00	1,641,639.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	97,296.61	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	94,531.39	1,641,639.00	1,641,639.00
Direct Costs	6,811,303.00	5,361,492.00	5,361,492.00
Rate for 2025-2026 **	1.39*	30.62*	30.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82968
Form R0418

*** Preliminary ***

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	441,062.00	1,856,715.00	1,856,715.00
2021-2022 Fixed Carry Forward	-74,379.75	0.00	0.00
Total Indirect Costs	515,441.75	1,856,715.00	1,856,715.00
2021-2022 Direct Costs	6,616,477.00	5,200,824.00	5,200,824.00
2023-2024 Rate	7.79*	35.70*	35.70**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,045,521.00	6,484,265.00	6,484,265.00
Indirect costs based on rate ** multiplied by actual direct costs	626,746.09	972,639.75	1,621,066.25
2023-2024 Actual Indirect Costs	574,722.00	2,135,978.00	2,135,978.00
2021-2022 Fixed Carry Forward	-74,379.75	0.00	0.00
Total Indirect Costs	649,101.75	2,135,978.00	2,135,978.00
Over/(Under) Recovery	-22,355.66	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	574,722.00	2,135,978.00	2,135,978.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-22,355.66	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	597,077.66	2,135,978.00	2,135,978.00
Direct Costs	8,045,521.00	6,484,265.00	6,484,265.00
Rate for 2025-2026 **	7.42*	32.94*	32.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82969
Form R0418

*** Preliminary ***

Creative Montessori Academy
12701 MCCANN ST
SOUTHGATE, MI 48195

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	45,476.87	688,548.85	688,548.85
2021-2022 Fixed Carry Forward	-18,423.39	-103,671.57	-103,543.22
Total Indirect Costs	63,900.26	792,220.42	792,092.07
2021-2022 Direct Costs	7,467,821.85	6,824,749.87	6,824,749.87
2023-2024 Rate	0.86*	11.61*	11.61**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,013,611.56	7,124,422.94	7,124,422.94
Indirect costs based on rate ** multiplied by actual direct costs	68,917.06	827,145.50	827,145.50
2023-2024 Actual Indirect Costs	44,200.35	933,388.97	933,388.97
2021-2022 Fixed Carry Forward	-18,423.39	-103,671.57	-103,543.22
Total Indirect Costs	62,623.74	1,037,060.54	1,036,932.19
Over/(Under) Recovery	6,293.32	-209,915.04	-209,786.69

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	44,200.35	933,388.97	933,388.97
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	6,293.32	-209,915.04	-209,786.69
Total Projected Indirect 2025-2026 (Numerator)	37,907.03	1,143,304.01	1,143,175.66
Direct Costs	8,013,611.56	7,124,422.94	7,124,422.94
Rate for 2025-2026 **	0.47*	16.05*	16.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82970
Form R0418

*** Preliminary ***

Warrendale Charter Academy
19400 SAWYER ST
DETROIT, MI 48228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	287,256.00	1,735,874.00	1,735,874.00
2021-2022 Fixed Carry Forward	188,583.71	0.00	0.00
Total Indirect Costs	98,672.29	1,735,874.00	1,735,874.00
2021-2022 Direct Costs	8,131,856.00	6,683,238.00	6,683,238.00
2023-2024 Rate	1.21*	25.97*	25.97**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,774,699.00	8,223,005.00	8,223,005.00
Indirect costs based on rate ** multiplied by actual direct costs	118,273.86	1,233,450.75	2,055,751.25
2023-2024 Actual Indirect Costs	570,136.00	2,121,830.00	2,121,830.00
2021-2022 Fixed Carry Forward	188,583.71	0.00	0.00
Total Indirect Costs	381,552.29	2,121,830.00	2,121,830.00
Over/(Under) Recovery	-263,278.43	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	570,136.00	2,121,830.00	2,121,830.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-263,278.43	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	833,414.43	2,121,830.00	2,121,830.00
Direct Costs	9,774,699.00	8,223,005.00	8,223,005.00
Rate for 2025-2026 **	8.53*	25.80*	25.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82973
Form R0418

*** Preliminary ***

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	77,255.11	565,068.11	565,068.11
2021-2022 Fixed Carry Forward	-18,205.15	121,773.62	121,688.03
Total Indirect Costs	95,460.26	443,294.49	443,380.08
2021-2022 Direct Costs	7,127,775.92	6,639,962.92	6,639,962.92
2023-2024 Rate	1.34*	6.68*	6.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,882,884.67	8,232,094.68	8,232,094.68
Indirect costs based on rate ** multiplied by actual direct costs	119,030.65	549,903.92	549,903.92
2023-2024 Actual Indirect Costs	60,333.61	711,123.60	711,123.60
2021-2022 Fixed Carry Forward	-18,205.15	121,773.62	121,688.03
Total Indirect Costs	78,538.76	589,349.98	589,435.57
Over/(Under) Recovery	40,491.89	-39,446.06	-39,531.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	60,333.61	711,123.60	711,123.60
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	40,491.89	-39,446.06	-39,531.65
Total Projected Indirect 2025-2026 (Numerator)	19,841.72	750,569.66	750,655.25
Direct Costs	8,882,884.67	8,232,094.68	8,232,094.68
Rate for 2025-2026 **	0.22*	9.12*	9.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82974
Form R0418

*** Preliminary ***

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	433,983.00	1,889,250.00	1,889,250.00
2021-2022 Fixed Carry Forward	-9,849.29	0.00	0.00
Total Indirect Costs	443,832.29	1,889,250.00	1,889,250.00
2021-2022 Direct Costs	8,016,456.00	6,561,189.00	6,561,189.00
2023-2024 Rate	5.54*	28.79*	28.79**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,255,182.00	7,710,957.00	7,710,957.00
Indirect costs based on rate ** multiplied by actual direct costs	512,737.08	1,156,643.55	1,927,739.25
2023-2024 Actual Indirect Costs	709,545.00	2,253,770.00	2,253,770.00
2021-2022 Fixed Carry Forward	-9,849.29	0.00	0.00
Total Indirect Costs	719,394.29	2,253,770.00	2,253,770.00
Over/(Under) Recovery	-206,657.21	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	709,545.00	2,253,770.00	2,253,770.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-206,657.21	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	916,202.21	2,253,770.00	2,253,770.00
Direct Costs	9,255,182.00	7,710,957.00	7,710,957.00
Rate for 2025-2026 **	9.90*	29.23*	29.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82975
Form R0418

*** Preliminary ***

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,203,568.19	3,705,659.95	3,705,659.95
2021-2022 Fixed Carry Forward	-30,539.13	0.00	0.00
Total Indirect Costs	1,234,107.32	3,705,659.95	3,705,659.95
2021-2022 Direct Costs	11,578,525.47	9,076,433.71	9,076,433.71
2023-2024 Rate	10.66*	40.83*	40.83**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	11,081,074.72	8,344,382.96	8,344,382.96
Indirect costs based on rate ** multiplied by actual direct costs	1,181,242.57	1,251,657.44	2,086,095.74
2023-2024 Actual Indirect Costs	1,231,201.38	3,967,893.14	3,967,893.14
2021-2022 Fixed Carry Forward	-30,539.13	0.00	0.00
Total Indirect Costs	1,261,740.51	3,967,893.14	3,967,893.14
Over/(Under) Recovery	-80,497.94	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,231,201.38	3,967,893.14	3,967,893.14
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-80,497.94	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,311,699.32	3,967,893.14	3,967,893.14
Direct Costs	11,081,074.72	8,344,382.96	8,344,382.96
Rate for 2025-2026 **	11.84*	47.55*	47.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82976
Form R0418

*** Preliminary ***

Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	298,098.00	1,602,977.00	1,602,977.00
2021-2022 Fixed Carry Forward	118,161.58	0.00	0.00
Total Indirect Costs	179,936.42	1,602,977.00	1,602,977.00
2021-2022 Direct Costs	6,675,111.00	5,370,232.00	5,370,232.00
2023-2024 Rate	2.70*	29.85*	29.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	7,675,904.00	6,302,068.00	6,302,068.00
Indirect costs based on rate ** multiplied by actual direct costs	207,249.41	945,310.20	1,575,517.00
2023-2024 Actual Indirect Costs	578,703.00	1,952,539.00	1,952,539.00
2021-2022 Fixed Carry Forward	118,161.58	0.00	0.00
Total Indirect Costs	460,541.42	1,952,539.00	1,952,539.00
Over/(Under) Recovery	-253,292.01	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	578,703.00	1,952,539.00	1,952,539.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-253,292.01	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	831,995.01	1,952,539.00	1,952,539.00
Direct Costs	7,675,904.00	6,302,068.00	6,302,068.00
Rate for 2025-2026 **	10.84*	30.98*	30.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82977
Form R0418

*** Preliminary ***

Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	371,342.00	1,236,401.00	1,236,401.00
2021-2022 Fixed Carry Forward	-157,407.45	0.00	-76,812.15
Total Indirect Costs	528,749.45	1,236,401.00	1,313,213.15
2021-2022 Direct Costs	5,784,825.00	4,919,766.00	4,919,766.00
2023-2024 Rate	9.14*	25.13*	26.69**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,816,024.00	5,865,959.00	5,865,959.00
Indirect costs based on rate ** multiplied by actual direct costs	622,984.59	879,893.85	1,466,489.75
2023-2024 Actual Indirect Costs	652,948.00	1,603,013.00	1,603,013.00
2021-2022 Fixed Carry Forward	-157,407.45	0.00	-76,812.15
Total Indirect Costs	810,355.45	1,603,013.00	1,679,825.15
Over/(Under) Recovery	-187,370.86	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	652,948.00	1,603,013.00	1,603,013.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-187,370.86	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	840,318.86	1,603,013.00	1,603,013.00
Direct Costs	6,816,024.00	5,865,959.00	5,865,959.00
Rate for 2025-2026 **	12.33*	27.33*	27.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82979
Form R0418

*** Preliminary ***

Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	437,240.00	1,905,535.00	1,905,535.00
2021-2022 Fixed Carry Forward	2,319.94	0.00	0.00
Total Indirect Costs	434,920.06	1,905,535.00	1,905,535.00
2021-2022 Direct Costs	8,682,651.00	7,214,356.00	7,214,356.00
2023-2024 Rate	5.01*	26.41*	26.41**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,131,251.00	8,509,821.00	8,509,821.00
Indirect costs based on rate ** multiplied by actual direct costs	507,575.68	1,276,473.15	2,127,455.25
2023-2024 Actual Indirect Costs	659,641.00	2,281,071.00	2,281,071.00
2021-2022 Fixed Carry Forward	2,319.94	0.00	0.00
Total Indirect Costs	657,321.06	2,281,071.00	2,281,071.00
Over/(Under) Recovery	-149,745.38	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	659,641.00	2,281,071.00	2,281,071.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-149,745.38	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	809,386.38	2,281,071.00	2,281,071.00
Direct Costs	10,131,251.00	8,509,821.00	8,509,821.00
Rate for 2025-2026 **	7.99*	26.81*	26.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82981
Form R0418

*** Preliminary ***

American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	69,139.00	571,785.00	571,785.00
2021-2022 Fixed Carry Forward	97,371.21	136,383.16	99,954.13
Total Indirect Costs	-28,232.21	435,401.84	471,830.87
2021-2022 Direct Costs	5,465,282.00	4,962,636.00	4,962,636.00
2023-2024 Rate	0.00*	8.77*	9.51**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	6,524,687.00	5,816,731.00	5,816,731.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	510,127.31	553,171.12
2023-2024 Actual Indirect Costs	110,252.00	818,208.00	818,208.00
2021-2022 Fixed Carry Forward	97,371.21	136,383.16	99,954.13
Total Indirect Costs	12,880.79	681,824.84	718,253.87
Over/(Under) Recovery	0.00	-171,697.53	-165,082.75

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	110,252.00	818,208.00	818,208.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-171,697.53	-165,082.75
Total Projected Indirect 2025-2026 (Numerator)	110,252.00	989,905.53	983,290.75
Direct Costs	6,524,687.00	5,816,731.00	5,816,731.00
Rate for 2025-2026 **	1.69*	17.02*	16.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82982
Form R0418

*** Preliminary ***

Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	277,897.81	758,379.37	758,379.37
2021-2022 Fixed Carry Forward	-52,827.12	-44,095.48	-96,816.64
Total Indirect Costs	330,724.93	802,474.85	855,196.01
2021-2022 Direct Costs	6,927,087.10	6,446,605.54	6,446,605.54
2023-2024 Rate	4.77*	12.45*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,655,714.74	7,948,386.83	7,948,386.83
Indirect costs based on rate ** multiplied by actual direct costs	412,877.59	989,574.16	1,054,750.93
2023-2024 Actual Indirect Costs	280,888.50	988,216.41	988,216.41
2021-2022 Fixed Carry Forward	-52,827.12	-44,095.48	-96,816.64
Total Indirect Costs	333,715.62	1,032,311.89	1,085,033.05
Over/(Under) Recovery	79,161.97	-42,737.73	-30,282.12

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	280,888.50	988,216.41	988,216.41
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	79,161.97	-42,737.73	-30,282.12
Total Projected Indirect 2025-2026 (Numerator)	201,726.53	1,030,954.14	1,018,498.53
Direct Costs	8,655,714.74	7,948,386.83	7,948,386.83
Rate for 2025-2026 **	2.33*	12.97*	12.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82983
Form R0418

*** Preliminary ***

Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,596,836.14	3,701,642.87	3,701,642.87
2021-2022 Fixed Carry Forward	187,883.18	0.00	0.00
Total Indirect Costs	1,408,952.96	3,701,642.87	3,701,642.87
2021-2022 Direct Costs	13,997,787.39	11,892,980.66	11,892,980.66
2023-2024 Rate	10.07*	31.12*	31.12**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	14,281,913.89	11,973,851.46	11,973,851.46
Indirect costs based on rate ** multiplied by actual direct costs	1,438,188.73	1,796,077.72	2,993,462.87
2023-2024 Actual Indirect Costs	1,822,246.02	4,130,308.45	4,130,308.45
2021-2022 Fixed Carry Forward	187,883.18	0.00	0.00
Total Indirect Costs	1,634,362.84	4,130,308.45	4,130,308.45
Over/(Under) Recovery	-196,174.11	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,822,246.02	4,130,308.45	4,130,308.45
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-196,174.11	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	2,018,420.13	4,130,308.45	4,130,308.45
Direct Costs	14,281,913.89	11,973,851.46	11,973,851.46
Rate for 2025-2026 **	14.13*	34.49*	34.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82985
Form R0418

*** Preliminary ***

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	570,088.00	1,831,580.00	1,831,580.00
2021-2022 Fixed Carry Forward	-157,198.70	0.00	0.00
Total Indirect Costs	727,286.70	1,831,580.00	1,831,580.00
2021-2022 Direct Costs	8,127,466.00	6,865,974.00	6,865,974.00
2023-2024 Rate	8.95*	26.68*	26.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,919,788.00	7,563,631.00	7,563,631.00
Indirect costs based on rate ** multiplied by actual direct costs	798,321.03	1,134,544.65	1,890,907.75
2023-2024 Actual Indirect Costs	599,327.00	1,955,484.00	1,955,484.00
2021-2022 Fixed Carry Forward	-157,198.70	0.00	0.00
Total Indirect Costs	756,525.70	1,955,484.00	1,955,484.00
Over/(Under) Recovery	41,795.33	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	599,327.00	1,955,484.00	1,955,484.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	41,795.33	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	557,531.67	1,955,484.00	1,955,484.00
Direct Costs	8,919,788.00	7,563,631.00	7,563,631.00
Rate for 2025-2026 **	6.25*	25.85*	25.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82986
Form R0418

*** Preliminary ***

Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	3,626.73	566,751.43	566,751.43
2021-2022 Fixed Carry Forward	1,435.11	-27,153.08	-27,153.08
Total Indirect Costs	2,191.62	593,904.51	593,904.51
2021-2022 Direct Costs	7,231,194.29	6,668,069.59	6,668,069.59
2023-2024 Rate	0.03*	8.91*	8.91**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,329,430.55	8,766,622.41	8,766,622.41
Indirect costs based on rate ** multiplied by actual direct costs	2,798.83	781,106.06	781,106.06
2023-2024 Actual Indirect Costs	1,222.40	564,030.54	564,030.54
2021-2022 Fixed Carry Forward	1,435.11	-27,153.08	-27,153.08
Total Indirect Costs	-212.71	591,183.62	591,183.62
Over/(Under) Recovery	3,011.54	189,922.44	189,922.44

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,222.40	564,030.54	564,030.54
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,011.54	189,922.44	189,922.44
Total Projected Indirect 2025-2026 (Numerator)	-1,789.14	374,108.10	374,108.10
Direct Costs	9,329,430.55	8,766,622.41	8,766,622.41
Rate for 2025-2026 **	0.00*	4.27*	4.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82987
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*** Preliminary ***

Frontier International Academy
13200 CONANT ST
DETROIT, MI 48212

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,210,322.72	2,746,864.00	2,746,864.00
2021-2022 Fixed Carry Forward	-120,393.27	0.00	0.00
Total Indirect Costs	1,330,715.99	2,746,864.00	2,746,864.00
2021-2022 Direct Costs	9,188,080.17	7,651,538.89	7,651,538.89
2023-2024 Rate	14.48*	35.90*	35.90**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	10,452,714.13	8,997,518.53	8,997,518.53
Indirect costs based on rate ** multiplied by actual direct costs	1,513,553.01	1,349,627.78	2,249,379.63
2023-2024 Actual Indirect Costs	1,389,939.76	2,845,135.36	2,845,135.36
2021-2022 Fixed Carry Forward	-120,393.27	0.00	0.00
Total Indirect Costs	1,510,333.03	2,845,135.36	2,845,135.36
Over/(Under) Recovery	3,219.98	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	1,389,939.76	2,845,135.36	2,845,135.36
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,219.98	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	1,386,719.78	2,845,135.36	2,845,135.36
Direct Costs	10,452,714.13	8,997,518.53	8,997,518.53
Rate for 2025-2026 **	13.27*	31.62*	31.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82991
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*** Preliminary ***

Covenant Schools Detroit
1450 25TH ST
DETROIT, MI 48216

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	514,294.16	1,105,119.60	1,105,119.60
2021-2022 Fixed Carry Forward	66,104.64	0.00	0.00
Total Indirect Costs	448,189.52	1,105,119.60	1,105,119.60
2021-2022 Direct Costs	6,480,847.18	5,890,021.74	5,890,021.74
2023-2024 Rate	6.92*	18.76*	18.76**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	9,073,523.00	8,295,591.00	8,295,591.00
Indirect costs based on rate ** multiplied by actual direct costs	627,887.79	1,244,338.65	1,556,252.87
2023-2024 Actual Indirect Costs	757,465.00	1,535,397.00	1,535,397.00
2021-2022 Fixed Carry Forward	66,104.64	0.00	0.00
Total Indirect Costs	691,360.36	1,535,397.00	1,535,397.00
Over/(Under) Recovery	-63,472.57	0.00	20,855.87

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	757,465.00	1,535,397.00	1,535,397.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-63,472.57	0.00	20,855.87
Total Projected Indirect 2025-2026 (Numerator)	820,937.57	1,535,397.00	1,514,541.13
Direct Costs	9,073,523.00	8,295,591.00	8,295,591.00
Rate for 2025-2026 **	9.05*	18.51*	18.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82994
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*** Preliminary ***

David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	475,034.81	1,504,646.41	1,504,646.41
2021-2022 Fixed Carry Forward	-44,650.33	0.00	132,817.66
Total Indirect Costs	519,685.14	1,504,646.41	1,371,828.75
2021-2022 Direct Costs	7,661,705.85	6,632,094.25	6,632,094.25
2023-2024 Rate	6.78*	22.69*	20.68**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,207,715.14	6,957,005.96	6,957,005.96
Indirect costs based on rate ** multiplied by actual direct costs	556,483.09	1,043,550.89	1,438,708.83
2023-2024 Actual Indirect Costs	461,885.56	1,712,594.74	1,712,594.74
2021-2022 Fixed Carry Forward	-44,650.33	0.00	132,817.66
Total Indirect Costs	506,535.89	1,712,594.74	1,579,777.08
Over/(Under) Recovery	49,947.20	0.00	-141,068.25

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	461,885.56	1,712,594.74	1,712,594.74
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	49,947.20	0.00	-141,068.25
Total Projected Indirect 2025-2026 (Numerator)	411,938.36	1,712,594.74	1,853,662.99
Direct Costs	8,207,715.14	6,957,005.96	6,957,005.96
Rate for 2025-2026 **	5.02*	24.62*	26.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82995
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*** Preliminary ***

Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	287,308.00	1,695,525.00	1,695,525.00
2021-2022 Fixed Carry Forward	265,378.26	0.00	0.00
Total Indirect Costs	21,929.74	1,695,525.00	1,695,525.00
2021-2022 Direct Costs	7,236,423.00	5,828,206.00	5,828,206.00
2023-2024 Rate	0.30*	29.09*	29.09**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,196,914.00	6,660,916.00	6,660,916.00
Indirect costs based on rate ** multiplied by actual direct costs	24,590.74	999,137.40	1,665,229.00
2023-2024 Actual Indirect Costs	433,773.00	1,969,771.00	1,969,771.00
2021-2022 Fixed Carry Forward	265,378.26	0.00	0.00
Total Indirect Costs	168,394.74	1,969,771.00	1,969,771.00
Over/(Under) Recovery	-143,804.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	433,773.00	1,969,771.00	1,969,771.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-143,804.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	577,577.00	1,969,771.00	1,969,771.00
Direct Costs	8,196,914.00	6,660,916.00	6,660,916.00
Rate for 2025-2026 **	7.05*	29.57*	29.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82996
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*** Preliminary ***

Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	16,785.00	70,506.00	70,506.00
2021-2022 Fixed Carry Forward	-3,165.41	75,696.24	75,749.41
Total Indirect Costs	19,950.41	-5,190.24	-5,243.41
2021-2022 Direct Costs	1,815,945.00	1,762,224.00	1,762,224.00
2023-2024 Rate	1.10*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	1,639,771.00	1,543,798.00	1,543,798.00
Indirect costs based on rate ** multiplied by actual direct costs	18,037.48	0.00	0.00
2023-2024 Actual Indirect Costs	5,030.00	101,003.00	101,003.00
2021-2022 Fixed Carry Forward	-3,165.41	75,696.24	75,749.41
Total Indirect Costs	8,195.41	25,306.76	25,253.59
Over/(Under) Recovery	9,842.07	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,030.00	101,003.00	101,003.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	9,842.07	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	-4,812.07	101,003.00	101,003.00
Direct Costs	1,639,771.00	1,543,798.00	1,543,798.00
Rate for 2025-2026 **	0.00*	6.54*	6.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 82997
Form R0418

*** Preliminary ***

Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	254,515.00	1,759,190.00	1,759,190.00
2021-2022 Fixed Carry Forward	18,869.47	0.00	0.00
Total Indirect Costs	235,645.53	1,759,190.00	1,759,190.00
2021-2022 Direct Costs	7,602,165.00	6,097,490.00	6,097,490.00
2023-2024 Rate	3.10*	28.85*	28.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,719,150.00	7,315,060.00	7,315,060.00
Indirect costs based on rate ** multiplied by actual direct costs	270,293.65	1,097,259.00	1,828,765.00
2023-2024 Actual Indirect Costs	520,876.00	1,924,966.00	1,924,966.00
2021-2022 Fixed Carry Forward	18,869.47	0.00	0.00
Total Indirect Costs	502,006.53	1,924,966.00	1,924,966.00
Over/(Under) Recovery	-231,712.88	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	520,876.00	1,924,966.00	1,924,966.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-231,712.88	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	752,588.88	1,924,966.00	1,924,966.00
Direct Costs	8,719,150.00	7,315,060.00	7,315,060.00
Rate for 2025-2026 **	8.63*	26.32*	26.32**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 83000
Form R0418

*** Preliminary ***

Wexford-Missaukee ISD
9907 E 13TH ST
CADILLAC, MI 49601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	4,067,527.06	5,447,562.82	5,447,562.82
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,067,527.06	5,447,562.82	5,447,562.82
2021-2022 Direct Costs	21,318,427.43	19,938,391.67	19,938,391.67
2023-2024 Rate	19.08*	27.32*	27.32**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	25,828,786.27	23,864,345.19	23,864,345.19
Indirect costs based on rate ** multiplied by actual direct costs	3,874,317.94	3,579,651.78	5,966,086.30
2023-2024 Actual Indirect Costs	5,250,323.99	7,214,765.07	7,214,765.07
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,250,323.99	7,214,765.07	7,214,765.07
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	5,250,323.99	7,214,765.07	7,214,765.07
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	5,250,323.99	7,214,765.07	7,214,765.07
Direct Costs	25,828,786.27	23,864,345.19	23,864,345.19
Rate for 2025-2026 **	20.33*	30.23*	30.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 83010
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*** Preliminary ***

Cadillac Area Public Schools
400 LINDEN ST
CADILLAC, MI 49601

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	316,749.51	5,013,302.67	5,013,302.67
2021-2022 Fixed Carry Forward	92,863.05	-877,392.99	-875,578.05
Total Indirect Costs	223,886.46	5,890,695.66	5,888,880.72
2021-2022 Direct Costs	36,191,667.65	31,301,045.53	31,301,045.53
2023-2024 Rate	0.62*	18.82*	18.81**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	41,032,986.08	36,267,174.18	36,267,174.18
Indirect costs based on rate ** multiplied by actual direct costs	254,404.51	5,440,076.13	6,821,855.46
2023-2024 Actual Indirect Costs	455,493.61	5,221,305.51	5,221,305.51
2021-2022 Fixed Carry Forward	92,863.05	-877,392.99	-875,578.05
Total Indirect Costs	362,630.56	6,098,698.50	6,096,883.56
Over/(Under) Recovery	-15,363.01	0.00	724,971.90

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	455,493.61	5,221,305.51	5,221,305.51
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	-15,363.01	0.00	724,971.90
Total Projected Indirect 2025-2026 (Numerator)	470,856.62	5,221,305.51	4,496,333.61
Direct Costs	41,032,986.08	36,267,174.18	36,267,174.18
Rate for 2025-2026 **	1.15*	14.40*	12.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 83060
Form R0418

*** Preliminary ***

Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	369,027.66	1,161,769.27	1,161,769.27
2021-2022 Fixed Carry Forward	-13,728.56	147,844.34	147,456.66
Total Indirect Costs	382,756.22	1,013,924.93	1,014,312.61
2021-2022 Direct Costs	11,091,407.54	10,298,665.93	10,298,665.93
2023-2024 Rate	3.45*	9.85*	9.85**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	12,791,728.17	11,860,035.05	11,860,035.05
Indirect costs based on rate ** multiplied by actual direct costs	441,314.62	1,168,213.45	1,168,213.45
2023-2024 Actual Indirect Costs	363,480.34	1,295,173.46	1,295,173.46
2021-2022 Fixed Carry Forward	-13,728.56	147,844.34	147,456.66
Total Indirect Costs	377,208.90	1,147,329.12	1,147,716.80
Over/(Under) Recovery	64,105.72	20,884.33	20,496.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	363,480.34	1,295,173.46	1,295,173.46
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	64,105.72	20,884.33	20,496.65
Total Projected Indirect 2025-2026 (Numerator)	299,374.62	1,274,289.13	1,274,676.81
Direct Costs	12,791,728.17	11,860,035.05	11,860,035.05
Rate for 2025-2026 **	2.34*	10.74*	10.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 83070
Form R0418

*** Preliminary ***

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	165,465.84	1,017,465.49	1,017,465.49
2021-2022 Fixed Carry Forward	64,471.03	0.00	110,001.07
Total Indirect Costs	100,994.81	1,017,465.49	907,464.42
2021-2022 Direct Costs	7,507,033.15	6,655,033.50	6,655,033.50
2023-2024 Rate	1.35*	15.29*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	8,515,880.19	8,234,939.75	8,234,939.75
Indirect costs based on rate ** multiplied by actual direct costs	114,964.38	1,235,240.96	1,123,245.78
2023-2024 Actual Indirect Costs	176,100.12	457,040.56	457,040.56
2021-2022 Fixed Carry Forward	64,471.03	0.00	110,001.07
Total Indirect Costs	111,629.09	457,040.56	347,039.49
Over/(Under) Recovery	3,335.29	0.00	776,206.29

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	176,100.12	457,040.56	457,040.56
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	3,335.29	0.00	776,206.29
Total Projected Indirect 2025-2026 (Numerator)	172,764.83	457,040.56	-319,165.73
Direct Costs	8,515,880.19	8,234,939.75	8,234,939.75
Rate for 2025-2026 **	2.03*	5.55*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 83900
Form R0418

*** Preliminary ***

Highpoint Virtual Academy of Michigan
210 E MESICK AVE
Mesick, MI 49668

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	1,783,700.37	1,891,330.64	1,891,330.64
2021-2022 Fixed Carry Forward	-146,324.84	-31,488.94	-31,488.94
Total Indirect Costs	1,930,025.21	1,922,819.58	1,922,819.58
2021-2022 Direct Costs	21,225,675.08	21,118,044.81	21,118,044.81
2023-2024 Rate	9.09*	9.11*	9.11**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	31,720,142.33	31,596,527.38	31,596,527.38
Indirect costs based on rate ** multiplied by actual direct costs	2,883,360.94	2,878,443.64	2,878,443.64
2023-2024 Actual Indirect Costs	2,399,770.10	2,523,385.05	2,523,385.05
2021-2022 Fixed Carry Forward	-146,324.84	-31,488.94	-31,488.94
Total Indirect Costs	2,546,094.94	2,554,873.99	2,554,873.99
Over/(Under) Recovery	337,266.00	323,569.65	323,569.65

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	2,399,770.10	2,523,385.05	2,523,385.05
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	337,266.00	323,569.65	323,569.65
Total Projected Indirect 2025-2026 (Numerator)	2,062,504.10	2,199,815.40	2,199,815.40
Direct Costs	31,720,142.33	31,596,527.38	31,596,527.38
Rate for 2025-2026 **	6.50*	6.96*	6.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2025-2026 Indirect Cost Rates
School District 84000
Form R0418

*** Preliminary ***

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2023-2024 Rate:	Restricted	Unrestricted	Medicaid
2021-2022 Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2021-2022 Direct Costs	0.00	0.00	0.00
2023-2024 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2025-2026 Rate Calculation:	Restricted	Unrestricted	Medicaid
2023-2024 Actual Indirect Costs	0.00	0.00	0.00
2025-2026 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2025-2026 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2025-2026 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%