Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
01010 Alcona Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,483,480.69	48,131.20	5,435,349.49	0.00	0.00
Support Serv - Pupil	769,365.35	13,401.59	755,963.76	0.00	0.00
Support Serv - Instructional	317,421.08	0.00	317,421.08	0.00	0.00
Support Serv - Board of Ed	62,862.07	0.00	62,862.07	0.00	0.00
Support Serv - Executive Adm	205,388.41	0.00	205,388.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	419,044.27	0.00	419,044.27	0.00	0.00
Support Serv - Business	256,693.64	0.00	0.00	256,693.64	256,693.64
Operations and Maintenance	1,012,461.21	98,380.00	0.00	914,081.21	0.00
Pupil Transportation	579,530.10	22,000.00	557,530.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	250,475.37	0.00	44,330.78	206,144.59	206,144.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	225,654.43	0.00	225,654.43	0.00	0.00
Community Services	4,595.20	0.00	4,595.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	983,898.95	983,898.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	769,870.12	268,676.83	501,193.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	521,018.31	521,018.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,861,759.20	**1,955,506.88**	**8,529,332.88**	**1,376,919.44**	**462,838.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
02010 AuTrain-Onota Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	561,043.65	2,932.06	558,111.59	0.00	0.00
Support Serv - Pupil	3,507.58	0.00	3,507.58	0.00	0.00
Support Serv - Instructional	8,749.44	0.00	8,749.44	0.00	0.00
Support Serv - Board of Ed	13,284.33	0.00	13,284.33	0.00	0.00
Support Serv - Executive Adm	90,486.38	0.00	90,486.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	39,018.22	0.00	39,018.22	0.00	0.00
Support Serv - Business	74,104.24	6,032.90	0.00	68,071.34	68,071.34
Operations and Maintenance	76,980.68	816.30	0.00	76,164.38	0.00
Pupil Transportation	152,569.84	61,300.00	91,269.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,142.50	0.00	0.00	3,142.50	3,142.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	231.87	0.00	231.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,802.11	44,802.11	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,992.19	0.00	1,992.19	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,545.08	17,492.86	39,052.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	62,877.82	62,877.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,189,335.93	**196,254.05**	**845,703.66**	**147,378.22**	**71,213.84**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
02020 Burt Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	589,228.69	0.00	589,228.69	0.00	0.00
Support Serv - Pupil	18,877.20	0.00	18,877.20	0.00	0.00
Support Serv - Instructional	4,063.24	0.00	4,063.24	0.00	0.00
Support Serv - Board of Ed	11,811.03	0.00	11,811.03	0.00	0.00
Support Serv - Executive Adm	192,302.80	825.06	191,477.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	271.85	0.00	271.85	0.00	0.00
Support Serv - Business	31,324.26	942.30	0.00	30,381.96	30,381.96
Operations and Maintenance	156,396.01	0.00	16,114.40	140,281.61	0.00
Pupil Transportation	57,548.09	0.00	57,548.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	12,244.05	8,626.05	0.00	3,618.00	3,618.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	700.17	0.00	700.17	0.00	0.00
Support Serv - Other	23,307.53	377.20	22,930.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,600.60	49,975.71	74,624.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	78,608.41	78,608.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	75,148.61	75,148.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,376,432.54	**214,503.34**	**987,647.63**	**174,281.57**	**33,999.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
02070 Munising Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,828,823.24	5,499.50	4,823,323.74	0.00	0.00
Support Serv - Pupil	345,920.94	0.00	345,920.94	0.00	0.00
Support Serv - Instructional	165,344.16	15,007.00	150,337.16	0.00	0.00
Support Serv - Board of Ed	33,505.05	0.00	33,505.05	0.00	0.00
Support Serv - Executive Adm	244,128.55	0.00	244,128.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	480,441.28	0.00	480,441.28	0.00	0.00
Support Serv - Business	268,946.43	0.00	0.00	268,946.43	268,946.43
Operations and Maintenance	697,753.93	17,250.00	12,147.90	668,356.03	0.00
Pupil Transportation	403,119.96	0.00	403,119.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,273.17	0.00	0.00	11,273.17	11,273.17
Support Serv - Technology	180,201.24	7,159.96	0.00	173,041.28	173,041.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	273,128.71	0.00	273,128.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	408,248.24	130,252.40	277,995.84	0.00	0.00
Community Services	151,611.30	3,908.65	147,702.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	403,494.17	403,494.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	85,528.58	85,528.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,981,468.95	**668,100.26**	**7,191,751.78**	**1,121,616.91**	**453,260.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
02080 Superior Central School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,479,294.03	18,176.00	2,461,118.03	0.00	0.00
Support Serv - Pupil	247,423.12	0.00	247,423.12	0.00	0.00
Support Serv - Instructional	100,913.73	0.00	100,913.73	0.00	0.00
Support Serv - Board of Ed	39,828.70	0.00	39,828.70	0.00	0.00
Support Serv - Executive Adm	96,774.49	0.00	96,774.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	282,440.16	0.00	282,440.16	0.00	0.00
Support Serv - Business	165,969.88	7,875.18	0.00	158,094.70	158,094.70
Operations and Maintenance	314,257.26	38,320.97	31,063.58	244,872.71	0.00
Pupil Transportation	307,082.57	0.00	307,082.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	61,845.44	0.00	0.00	61,845.44	61,845.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,068.11	0.00	94,068.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	4,165.00	4,165.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,174.10	0.00	9,149.40	3,024.70	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	376,923.29	114,585.94	262,337.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	255,400.00	255,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	82,347.88	82,347.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,920,907.76	**520,870.97**	**3,932,199.24**	**467,837.55**	**219,940.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03000 Allegan Area Educational Service Agency
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,233,271.66	12,330.77	1,220,940.89	0.00	0.00
Support Serv - Pupil	85,291.74	0.00	85,291.74	0.00	0.00
Support Serv - Instructional	1,650,926.25	2,918.99	1,648,007.26	0.00	0.00
Support Serv - Board of Ed	39,575.32	0.00	39,575.32	0.00	0.00
Support Serv - Executive Adm	587,275.07	0.00	587,275.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	33,882.60	0.00	33,882.60	0.00	0.00
Support Serv - Business	759,529.52	938.91	8,928.57	749,662.04	749,662.04
Operations and Maintenance	311,242.33	5,464.01	0.00	305,778.32	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	46,493.40	0.00	46,493.40	0.00	0.00
Support Serv - Communication	1,654.25	0.00	1,654.25	0.00	0.00
Support Serv - Staff & Personnel	356,719.59	900.00	0.00	355,819.59	355,819.59
Support Serv - Technology	1,099,666.11	129,037.36	0.00	970,628.75	970,628.75
Support Serv - Pupil Accounting	48,648.61	0.00	48,648.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	238,455.56	0.00	238,455.56	0.00	0.00
Payments to Government Agencies	1,476,083.19	1,476,083.19	0.00	0.00	0.00
Facilities Acquisition	248.40	0.00	248.40	0.00	0.00
Special Revenue Funds					
Instructional	7,038,671.02	250,780.42	6,787,890.60	0.00	0.00
Support Serv - Pupil	4,620,056.87	9,420.85	4,610,636.02	0.00	0.00
Support Serv - Instructional	1,668,260.61	0.00	1,668,260.61	0.00	0.00
Support Serv - Board of Ed	51,975.83	0.00	51,975.83	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	532,097.62	3,953.50	528,144.12	0.00	0.00
Support Serv - Business	158,575.79	32,316.89	4,020.00	122,238.90	122,238.90
Operations and Maintenance	1,560,280.72	29,555.21	0.00	1,530,725.51	0.00
Pupil Transportation	2,076,434.11	209,267.00	1,867,167.11	0.00	0.00
Support Serv - Planning & Research	214,831.63	0.00	214,831.63	0.00	0.00
Support Serv - Communication	3,193.94	0.00	3,193.94	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	39,025.77	0.00	39,025.77	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	87,409.08	0.00	87,409.08	0.00	0.00
Payments to Government Agencies	6,346,529.28	6,346,529.28	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	440,080.00	440,080.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,299.24	18,299.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,824,685.11	**8,967,875.62**	**19,821,956.38**	**4,034,853.11**	**2,198,349.28**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03010 Plainwell Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,864,548.62	317,776.30	18,546,772.32	0.00	0.00
Support Serv - Pupil	1,652,235.72	0.00	1,652,235.72	0.00	0.00
Support Serv - Instructional	703,922.52	0.00	703,922.52	0.00	0.00
Support Serv - Board of Ed	78,103.39	0.00	78,103.39	0.00	0.00
Support Serv - Executive Adm	479,294.25	0.00	479,294.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,702,844.79	0.00	1,702,844.79	0.00	0.00
Support Serv - Business	444,492.78	56.04	71,541.71	372,895.03	372,895.03
Operations and Maintenance	3,298,025.07	53,653.15	2,405.04	3,241,966.88	0.00
Pupil Transportation	803,995.75	26,492.00	777,503.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	173,482.73	2,758.49	170,724.24	0.00	0.00
Support Serv - Staff & Personnel	118,620.78	0.00	1,212.50	117,408.28	117,408.28
Support Serv - Technology	621,781.45	108,375.20	0.00	513,406.25	513,406.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	716,211.18	24,621.32	691,589.86	0.00	0.00
Community Services	985,898.80	10,614.65	975,284.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	628,399.35	628,399.35	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,589,239.30	665,511.38	923,727.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,672,404.55	5,672,404.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,095,735.88	6,095,735.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,629,236.91	**13,606,398.31**	**26,777,162.16**	**4,245,676.44**	**1,003,709.56**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03020 Otsego Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,402,376.52	88,341.99	17,314,034.53	0.00	0.00
Support Serv - Pupil	1,212,821.17	0.00	1,212,821.17	0.00	0.00
Support Serv - Instructional	603,987.85	320.00	603,667.85	0.00	0.00
Support Serv - Board of Ed	195,354.78	0.00	195,354.78	0.00	0.00
Support Serv - Executive Adm	749,106.88	1,309.68	747,797.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,681,623.39	0.00	1,681,623.39	0.00	0.00
Support Serv - Business	404,610.28	10,020.55	48,418.76	346,170.97	346,170.97
Operations and Maintenance	2,995,917.25	53,034.78	200,273.68	2,742,608.79	0.00
Pupil Transportation	886,995.60	0.00	886,995.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	138,354.61	0.00	138,354.61	0.00	0.00
Support Serv - Staff & Personnel	4,456.63	0.00	4,456.63	0.00	0.00
Support Serv - Technology	1,248,529.28	733,571.03	42,211.73	472,746.52	472,746.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	220.83	0.00	220.83	0.00	0.00
Support Serv - Other	659,265.04	8,755.00	650,510.04	0.00	0.00
Community Services	459,056.73	54,675.53	404,381.20	0.00	0.00
Payments to Government Agencies	54,685.61	54,685.61	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,856,952.77	605,670.25	1,251,282.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,039,421.22	8,039,421.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,751,234.34	6,751,234.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,344,970.78	**16,401,039.98**	**25,382,404.52**	**3,561,526.28**	**818,917.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03030 Allegan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,236,056.31	0.00	17,236,056.31	0.00	0.00
Support Serv - Pupil	1,968,743.52	0.00	1,968,743.52	0.00	0.00
Support Serv - Instructional	1,684,235.61	382,725.00	1,301,510.61	0.00	0.00
Support Serv - Board of Ed	102,585.76	0.00	102,585.76	0.00	0.00
Support Serv - Executive Adm	345,848.91	0.00	345,848.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,838,674.98	0.00	1,838,674.98	0.00	0.00
Support Serv - Business	585,791.31	87,989.08	0.00	497,802.23	497,802.23
Operations and Maintenance	3,271,608.12	45,000.00	476,635.00	2,749,973.12	0.00
Pupil Transportation	1,269,739.43	231,361.10	1,038,378.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,325.86	0.00	22,325.86	0.00	0.00
Support Serv - Staff & Personnel	7,461.04	0.00	4,172.17	3,288.87	3,288.87
Support Serv - Technology	23,866.00	0.00	23,866.00	0.00	0.00
Support Serv - Pupil Accounting	14,500.00	0.00	14,500.00	0.00	0.00
Support Serv - Central - Other	221,861.07	0.00	221,861.07	0.00	0.00
Support Serv - Other	398,591.07	0.00	398,591.07	0.00	0.00
Community Services	236,930.52	16,023.66	220,906.86	0.00	0.00
Payments to Government Agencies	7,053.00	7,053.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,229,629.64	612,628.74	617,000.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,974,474.71	5,974,474.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,513,575.43	2,513,575.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,953,552.29	**9,870,830.72**	**25,831,657.35**	**3,251,064.22**	**501,091.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03040 Wayland Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,137,014.67	0.00	21,137,014.67	0.00	0.00
Support Serv - Pupil	2,333,841.64	0.00	2,333,841.64	0.00	0.00
Support Serv - Instructional	1,641,232.58	210,849.88	1,430,382.70	0.00	0.00
Support Serv - Board of Ed	88,799.38	0.00	88,799.38	0.00	0.00
Support Serv - Executive Adm	371,940.28	0.00	371,940.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,240,083.89	0.00	2,240,083.89	0.00	0.00
Support Serv - Business	503,374.11	0.00	38,528.40	464,845.71	464,845.71
Operations and Maintenance	2,804,653.05	6,733.36	314,641.32	2,483,278.37	0.00
Pupil Transportation	1,495,215.80	186,642.00	1,308,573.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	116,666.63	0.00	116,666.63	0.00	0.00
Support Serv - Staff & Personnel	164,641.82	0.00	12,795.94	151,845.88	151,845.88
Support Serv - Technology	959,306.92	238,841.99	38,355.23	682,109.70	682,109.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	928,554.78	28,008.69	900,546.09	0.00	0.00
Community Services	286,022.77	0.00	286,022.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,325,658.57	951,628.19	1,374,030.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,671,275.07	13,671,275.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	378,104.60	378,104.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	51,446,386.56	**15,672,083.78**	**31,992,223.12**	**3,782,079.66**	**1,298,801.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03050 Fennville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,440,067.34	16,457.67	9,423,609.67	0.00	0.00
Support Serv - Pupil	773,809.19	0.00	773,809.19	0.00	0.00
Support Serv - Instructional	410,947.78	0.00	410,947.78	0.00	0.00
Support Serv - Board of Ed	91,110.46	0.00	91,110.46	0.00	0.00
Support Serv - Executive Adm	327,388.64	0.00	327,388.64	0.00	0.00
Support Serv - Grant Writer	18,824.13	0.00	18,824.13	0.00	0.00
Support Serv - School Adm	981,380.14	0.00	981,380.14	0.00	0.00
Support Serv - Business	337,516.37	40,641.67	0.00	296,874.70	296,874.70
Operations and Maintenance	1,970,362.86	87,605.45	102,225.47	1,780,531.94	0.00
Pupil Transportation	1,014,603.37	96,708.67	917,894.70	0.00	0.00
Support Serv - Planning & Research	2,751.51	0.00	2,751.51	0.00	0.00
Support Serv - Communication	6,769.75	0.00	6,769.75	0.00	0.00
Support Serv - Staff & Personnel	3,985.00	0.00	3,985.00	0.00	0.00
Support Serv - Technology	478,431.71	163,890.62	68,347.47	246,193.62	246,193.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	26,538.22	0.00	26,538.22	0.00	0.00
Support Serv - Other	385,388.38	2,939.18	382,449.20	0.00	0.00
Community Services	13,040.71	0.00	13,040.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	74.08	74.08	0.00	0.00	0.00
Operations and Maintenance	137,881.00	0.00	0.00	137,881.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,371,837.30	664,756.34	707,080.96	0.00	0.00
Community Services	130,252.17	0.00	130,252.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,605,702.03	2,605,702.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,095,159.88	1,095,159.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,623,822.02	**4,773,935.59**	**14,388,405.17**	**2,461,481.26**	**543,068.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03060 Martin Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,307,898.29	0.00	4,307,898.29	0.00	0.00
Support Serv - Pupil	372,162.81	0.00	372,162.81	0.00	0.00
Support Serv - Instructional	107,021.28	0.00	107,021.28	0.00	0.00
Support Serv - Board of Ed	77,401.73	0.00	77,401.73	0.00	0.00
Support Serv - Executive Adm	223,963.17	0.00	223,963.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,743.78	0.00	373,743.78	0.00	0.00
Support Serv - Business	266,882.12	19,321.48	5,374.31	242,186.33	242,186.33
Operations and Maintenance	624,808.61	0.00	51,759.26	573,049.35	0.00
Pupil Transportation	306,794.64	0.00	306,794.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	469,903.43	159,991.18	125,895.70	184,016.55	184,016.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	295,860.15	25,838.94	270,021.21	0.00	0.00
Community Services	950.00	0.00	950.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	382,198.29	126,542.66	255,655.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,235,213.51	1,235,213.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,044,801.81	**1,566,907.77**	**6,478,641.81**	**999,252.23**	**426,202.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03070 Hopkins Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,655,868.39	18,320.19	10,637,548.20	0.00	0.00
Support Serv - Pupil	784,969.28	0.00	784,969.28	0.00	0.00
Support Serv - Instructional	261,328.37	0.00	261,328.37	0.00	0.00
Support Serv - Board of Ed	209,196.41	0.00	209,196.41	0.00	0.00
Support Serv - Executive Adm	304,225.06	0.00	304,225.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,236,688.52	0.00	1,236,688.52	0.00	0.00
Support Serv - Business	304,554.86	20,807.47	20,963.00	262,784.39	262,784.39
Operations and Maintenance	1,928,503.86	169,945.61	114,400.30	1,644,157.95	0.00
Pupil Transportation	1,026,299.05	137,279.00	889,020.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	774,616.66	263,911.90	138,532.33	372,172.43	372,172.43
Support Serv - Pupil Accounting	13,480.97	0.00	13,480.97	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	567,315.04	24,223.94	543,091.10	0.00	0.00
Community Services	3,943.74	0.00	3,943.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,329,309.07	445,985.13	883,323.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,951,459.00	4,951,459.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	489,280.16	489,280.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,841,038.44	**6,521,212.40**	**16,040,711.27**	**2,279,114.77**	**634,956.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03080 Saugatuck Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,663,571.82	14,454.09	6,649,117.73	0.00	0.00
Support Serv - Pupil	820,761.55	0.00	820,761.55	0.00	0.00
Support Serv - Instructional	201,401.71	0.00	201,401.71	0.00	0.00
Support Serv - Board of Ed	167,771.11	0.00	167,771.11	0.00	0.00
Support Serv - Executive Adm	278,495.84	0.00	278,495.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	556,593.85	0.00	556,593.85	0.00	0.00
Support Serv - Business	372,665.95	74,055.52	0.00	298,610.43	298,610.43
Operations and Maintenance	852,398.92	0.00	0.00	852,398.92	0.00
Pupil Transportation	304,867.55	0.00	304,867.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,935.50	0.00	33,935.50	0.00	0.00
Support Serv - Staff & Personnel	19,898.24	0.00	0.00	19,898.24	19,898.24
Support Serv - Technology	209,108.94	0.00	0.00	209,108.94	209,108.94
Support Serv - Pupil Accounting	37,743.69	0.00	37,743.69	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,245.62	5,087.40	301,158.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	833,429.25	169,005.94	664,423.31	0.00	0.00
Community Services	159,782.58	0.00	159,782.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,772,836.45	2,772,836.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,054,972.09	10,054,972.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,646,480.66	**13,090,411.49**	**10,176,052.64**	**1,380,016.53**	**527,617.61**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03100 Hamilton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,188,198.00	87,733.18	22,100,464.82	0.00	0.00
Support Serv - Pupil	2,025,078.46	0.00	2,025,078.46	0.00	0.00
Support Serv - Instructional	1,706,718.73	3,241.56	1,703,477.17	0.00	0.00
Support Serv - Board of Ed	108,755.88	0.00	108,755.88	0.00	0.00
Support Serv - Executive Adm	488,951.61	0.00	488,951.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,933,325.48	0.00	1,933,325.48	0.00	0.00
Support Serv - Business	453,905.63	84,513.46	0.00	369,392.17	369,392.17
Operations and Maintenance	4,122,445.72	1,604,542.99	53,859.08	2,464,043.65	0.00
Pupil Transportation	1,527,369.40	68,941.00	1,458,428.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	130,941.15	0.00	130,941.15	0.00	0.00
Support Serv - Staff & Personnel	302,580.56	4,038.20	0.00	298,542.36	298,542.36
Support Serv - Technology	251,244.85	15,278.18	0.00	235,966.67	235,966.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	827,534.81	33,607.77	793,927.04	0.00	0.00
Community Services	271,633.79	10,500.00	261,133.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,648,681.85	686,054.50	962,627.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,056,219.76	3,056,219.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	892,985.50	892,985.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,936,571.18	**6,547,656.10**	**32,020,970.23**	**3,367,944.85**	**903,901.20**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03440 Glenn Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	481,682.53	4,752.02	476,930.51	0.00	0.00
Support Serv - Pupil	4,768.89	0.00	4,768.89	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	23,202.39	0.00	23,202.39	0.00	0.00
Support Serv - Executive Adm	93,876.19	0.00	93,876.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,788.33	840.89	0.00	6,947.44	6,947.44
Operations and Maintenance	68,724.18	849.78	188.10	67,686.30	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	20,034.09	0.00	4,639.12	15,394.97	15,394.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,805.00	7,805.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	56,077.50	56,077.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	375,869.12	375,869.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,139,828.22	**446,194.31**	**603,605.20**	**90,028.71**	**22,342.41**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03900 Innocademy Allegan Campus
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	516,798.15	1,865.43	514,932.72	0.00	0.00
Support Serv - Pupil	72,237.02	0.00	72,237.02	0.00	0.00
Support Serv - Instructional	164,926.23	16,877.25	148,048.98	0.00	0.00
Support Serv - Board of Ed	34,514.93	0.00	34,514.93	0.00	0.00
Support Serv - Executive Adm	50,668.36	0.00	50,668.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,403.24	0.00	12,403.24	0.00	0.00
Support Serv - Business	11,897.11	0.00	0.00	11,897.11	11,897.11
Operations and Maintenance	116,985.15	24,750.00	0.00	92,235.15	0.00
Pupil Transportation	42,898.04	0.00	42,898.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	881.00	0.00	881.00	0.00	0.00
Support Serv - Staff & Personnel	8,282.97	0.00	0.00	8,282.97	8,282.97
Support Serv - Technology	13,523.64	11,732.55	0.00	1,791.09	1,791.09
Support Serv - Pupil Accounting	1,475.35	0.00	1,475.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,664.58	0.00	19,664.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,067,155.77	**55,225.23**	**897,724.22**	**114,206.32**	**21,971.17**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
03902 Outlook Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	672,111.77	0.00	672,111.77	0.00	0.00
Support Serv - Pupil	167,081.76	0.00	167,081.76	0.00	0.00
Support Serv - Instructional	5,274.67	0.00	5,274.67	0.00	0.00
Support Serv - Board of Ed	14,913.81	0.00	14,913.81	0.00	0.00
Support Serv - Executive Adm	27,945.56	0.00	27,945.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	115,830.90	0.00	115,830.90	0.00	0.00
Support Serv - Business	23,705.96	31.76	0.00	23,674.20	23,674.20
Operations and Maintenance	38,157.64	0.00	0.00	38,157.64	0.00
Pupil Transportation	30,765.32	0.00	30,765.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	500.00	0.00	500.00	0.00	0.00
Support Serv - Technology	6,016.57	5,667.99	168.58	180.00	180.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	152.84	0.00	152.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,102,456.80	**5,699.75**	**1,034,745.21**	**62,011.84**	**23,854.20**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
04000 Alpena-Montmorency-Alcona ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,354.22	0.00	2,354.22	0.00	0.00
Support Serv - Pupil	298,327.07	0.00	298,327.07	0.00	0.00
Support Serv - Instructional	685,445.84	0.00	685,445.84	0.00	0.00
Support Serv - Board of Ed	53,540.51	0.00	53,540.51	0.00	0.00
Support Serv - Executive Adm	179,597.83	0.00	179,597.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	552,570.00	121.91	1,003.68	551,444.41	551,444.41
Operations and Maintenance	77,885.21	5,418.89	0.00	72,466.32	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	151,117.15	0.00	1,090.68	150,026.47	150,026.47
Support Serv - Technology	115,188.87	1,736.61	0.00	113,452.26	113,452.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	191,863.54	0.00	191,863.54	0.00	0.00
Payments to Government Agencies	2,437,794.56	2,437,794.56	0.00	0.00	0.00
Facilities Acquisition	9,859.00	9,859.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,381,816.51	6,198.18	1,375,618.33	0.00	0.00
Support Serv - Pupil	3,020,644.35	0.00	3,020,644.35	0.00	0.00
Support Serv - Instructional	1,053,054.19	0.00	1,053,054.19	0.00	0.00
Support Serv - Board of Ed	1,086.00	0.00	1,086.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	6,822.58	1,100.53	0.00	5,722.05	5,722.05
Operations and Maintenance	174,515.22	0.00	2,739.16	171,776.06	0.00
Pupil Transportation	1,245,777.93	0.00	1,245,777.93	0.00	0.00
Support Serv - Planning & Research	33,974.92	0.00	33,974.92	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,233.04	0.00	19,083.26	1,149.78	1,149.78
Support Serv - Technology	58,277.31	0.00	58,277.31	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,812.62	0.00	10,812.62	0.00	0.00
Community Services	7,125.05	0.00	7,125.05	0.00	0.00
Payments to Government Agencies	1,589,737.00	1,589,737.00	0.00	0.00	0.00
Facilities Acquisition	185,510.45	177,404.86	8,105.59	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,544,930.97	**4,229,371.54**	**8,249,522.08**	**1,066,037.35**	**821,794.97**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
04010 Alpena Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,223,724.74	290,734.88	23,932,989.86	0.00	0.00
Support Serv - Pupil	2,629,703.78	0.00	2,629,703.78	0.00	0.00
Support Serv - Instructional	1,565,896.29	0.00	1,565,896.29	0.00	0.00
Support Serv - Board of Ed	121,454.65	0.00	121,454.65	0.00	0.00
Support Serv - Executive Adm	350,911.50	0.00	350,911.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,917,469.43	0.00	2,917,469.43	0.00	0.00
Support Serv - Business	621,680.27	30.55	14,255.17	607,394.55	607,394.55
Operations and Maintenance	4,447,741.38	89,188.73	367,393.87	3,991,158.78	0.00
Pupil Transportation	2,265,006.44	0.00	2,265,006.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	114,469.47	0.00	114,469.47	0.00	0.00
Support Serv - Staff & Personnel	553,456.48	0.00	173,737.83	379,718.65	379,718.65
Support Serv - Technology	732,662.68	5,680.88	59,389.00	667,592.80	667,592.80
Support Serv - Pupil Accounting	104,692.95	0.00	104,692.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	675,177.64	55,035.25	620,142.39	0.00	0.00
Community Services	322,782.00	0.00	322,782.00	0.00	0.00
Payments to Government Agencies	322,903.89	322,903.89	0.00	0.00	0.00
Facilities Acquisition	455,578.80	455,578.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,411.67	0.00	3,241.09	170.58	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,825,841.25	1,078,648.96	1,747,192.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,119,586.66	2,119,586.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,023,610.37	10,023,610.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,749,161.88	5,749,161.88	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,146,924.22	**20,190,160.85**	**37,310,728.01**	**5,646,035.36**	**1,654,706.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
05010 Alba Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	690,584.42	877.86	689,706.56	0.00	0.00
Support Serv - Pupil	6,325.48	0.00	6,325.48	0.00	0.00
Support Serv - Instructional	4,912.98	0.00	4,912.98	0.00	0.00
Support Serv - Board of Ed	40,865.50	0.00	40,865.50	0.00	0.00
Support Serv - Executive Adm	168,171.99	0.00	168,171.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	51,602.69	852.69	0.00	50,750.00	50,750.00
Operations and Maintenance	259,007.70	5,643.36	534.00	252,830.34	0.00
Pupil Transportation	69,249.42	0.00	69,249.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,207.90	0.00	0.00	1,207.90	1,207.90
Support Serv - Technology	10,500.00	0.00	0.00	10,500.00	10,500.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,207.05	0.00	18,207.05	0.00	0.00
Community Services	477.47	0.00	477.47	0.00	0.00
Payments to Government Agencies	885.44	885.44	0.00	0.00	0.00
Facilities Acquisition	4,130.00	4,130.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	113,490.81	61,307.34	52,183.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	242,035.69	242,035.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,200.00	7,200.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,688,854.54	**322,932.38**	**1,050,633.92**	**315,288.24**	**62,457.90**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
05035 Central Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,679,088.46	4,922.25	2,674,166.21	0.00	0.00
Support Serv - Pupil	115,139.65	241.65	114,898.00	0.00	0.00
Support Serv - Instructional	102,325.62	133.78	102,191.84	0.00	0.00
Support Serv - Board of Ed	68,135.78	78.30	68,057.48	0.00	0.00
Support Serv - Executive Adm	245,380.57	147.36	245,233.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,366.43	0.00	171,366.43	0.00	0.00
Support Serv - Business	66,558.78	3,283.93	3.85	63,271.00	63,271.00
Operations and Maintenance	645,154.34	4,136.42	90,595.24	550,422.68	0.00
Pupil Transportation	125,780.83	0.00	125,780.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	266.00	0.00	266.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	100,399.38	0.00	90,425.78	9,973.60	9,973.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	163,533.24	0.00	163,533.24	0.00	0.00
Community Services	262,787.36	311.01	262,476.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,550.32	163,137.00	178,413.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	42,180.00	42,180.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	167,543.68	167,543.68	0.00	0.00	0.00
Trust Funds					
All Costs *	375.00	0.00	375.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,297,565.44	**386,115.38**	**4,287,782.78**	**623,667.28**	**73,244.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
05040 Bellaire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,631,425.51	0.00	2,631,425.51	0.00	0.00
Support Serv - Pupil	296,194.85	0.00	296,194.85	0.00	0.00
Support Serv - Instructional	201,163.78	16,131.77	185,032.01	0.00	0.00
Support Serv - Board of Ed	53,643.99	0.00	53,643.99	0.00	0.00
Support Serv - Executive Adm	94,157.17	0.00	94,157.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	428,903.10	0.00	428,903.10	0.00	0.00
Support Serv - Business	111,161.32	3,171.03	0.00	107,990.29	107,990.29
Operations and Maintenance	912,111.13	0.00	9,593.63	902,517.50	0.00
Pupil Transportation	177,695.96	0.00	177,695.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,405.65	843.40	127,562.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	5,378.72	5,378.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	374,276.33	116,194.83	258,081.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,036,877.94	1,036,877.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,451,395.45	**1,178,597.69**	**4,262,289.97**	**1,010,507.79**	**107,990.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
05060 Elk Rapids Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,912,927.06	0.00	8,912,927.06	0.00	0.00
Support Serv - Pupil	470,287.80	0.00	470,287.80	0.00	0.00
Support Serv - Instructional	181,049.50	0.00	181,049.50	0.00	0.00
Support Serv - Board of Ed	43,714.69	0.00	43,714.69	0.00	0.00
Support Serv - Executive Adm	290,998.45	0.00	290,998.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,099,042.73	0.00	1,099,042.73	0.00	0.00
Support Serv - Business	259,149.18	0.00	0.00	259,149.18	259,149.18
Operations and Maintenance	1,175,984.35	12,320.14	9,919.14	1,153,745.07	0.00
Pupil Transportation	781,263.26	0.00	781,263.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,162.73	0.00	40,162.73	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	353,554.36	192,718.48	21,824.93	139,010.95	139,010.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	226,803.77	23,256.43	203,547.34	0.00	0.00
Community Services	17,115.50	0.00	17,115.50	0.00	0.00
Payments to Government Agencies	5,728.80	5,728.80	0.00	0.00	0.00
Facilities Acquisition	23,066.46	23,066.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	104,654.55	0.00	104,654.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	8,015.93	0.00	8,015.93	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	754.83	0.00	754.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	721,540.26	367,311.26	354,229.00	0.00	0.00
Community Services	295,790.82	0.00	295,790.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,754,239.55	1,754,239.55	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,472,820.94	2,472,820.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,238,665.52	**4,851,462.06**	**12,835,298.26**	**1,551,905.20**	**398,160.13**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
05065 Ellsworth Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,263,825.89	45,755.16	2,218,070.73	0.00	0.00
Support Serv - Pupil	147,575.15	463.59	147,111.56	0.00	0.00
Support Serv - Instructional	74,919.03	1,933.61	72,985.42	0.00	0.00
Support Serv - Board of Ed	22,120.52	0.00	22,120.52	0.00	0.00
Support Serv - Executive Adm	187,272.39	3,101.15	184,171.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	224,143.28	0.00	224,143.28	0.00	0.00
Support Serv - Business	40,134.77	1,036.67	0.00	39,098.10	39,098.10
Operations and Maintenance	296,521.22	0.00	83,114.56	213,406.66	0.00
Pupil Transportation	103,313.05	0.00	103,313.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	607.00	0.00	607.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	117,111.39	10,205.68	106,905.71	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,987.10	0.00	126,987.10	0.00	0.00
Community Services	50,220.26	77.68	50,142.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	90,312.40	90,312.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,460.65	0.00	3,460.65	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	150,166.53	71,837.68	78,328.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	184,099.68	184,099.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	94,467.44	94,467.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,177,257.75	**503,290.74**	**3,421,462.25**	**252,504.76**	**39,098.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
05070 Mancelona Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,759,488.12	8,094.95	5,751,393.17	0.00	0.00
Support Serv - Pupil	568,777.98	0.00	568,777.98	0.00	0.00
Support Serv - Instructional	267,539.58	0.00	267,539.58	0.00	0.00
Support Serv - Board of Ed	66,484.86	0.00	66,484.86	0.00	0.00
Support Serv - Executive Adm	291,994.63	0.00	291,994.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	722,646.63	0.00	722,646.63	0.00	0.00
Support Serv - Business	264,876.64	0.00	0.00	264,876.64	264,876.64
Operations and Maintenance	1,392,755.49	81,329.95	102,284.59	1,209,140.95	0.00
Pupil Transportation	611,080.16	0.00	611,080.16	0.00	0.00
Support Serv - Planning & Research	5.70	0.00	5.70	0.00	0.00
Support Serv - Communication	5,864.55	0.00	5,864.55	0.00	0.00
Support Serv - Staff & Personnel	27,321.72	0.00	24,433.52	2,888.20	2,888.20
Support Serv - Technology	226,033.71	0.00	15,472.00	210,561.71	210,561.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,702.75	5,937.50	237,765.25	0.00	0.00
Community Services	231,051.56	0.00	231,051.56	0.00	0.00
Payments to Government Agencies	24,972.16	24,972.16	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,001,105.74	441,410.23	559,695.51	0.00	0.00
Community Services	376,472.94	0.00	376,472.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,086,778.25	1,086,778.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	198,423.46	198,423.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,369,876.63	**1,846,946.50**	**9,835,462.63**	**1,687,467.50**	**478,326.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
06020 Au Gres-Sims School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,278,449.14	11,619.75	3,266,829.39	0.00	0.00
Support Serv - Pupil	105,757.52	0.00	105,757.52	0.00	0.00
Support Serv - Instructional	341,978.06	0.00	341,978.06	0.00	0.00
Support Serv - Board of Ed	26,608.75	0.00	26,608.75	0.00	0.00
Support Serv - Executive Adm	306,443.82	0.00	306,443.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	228,394.31	0.00	228,394.31	0.00	0.00
Support Serv - Business	128,751.09	2,692.91	7,565.55	118,492.63	118,492.63
Operations and Maintenance	492,780.59	62,971.14	29,509.38	400,300.07	0.00
Pupil Transportation	180,575.35	0.00	180,575.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,723.40	0.00	1,852.70	870.70	870.70
Support Serv - Technology	25,085.25	0.00	1,405.60	23,679.65	23,679.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,109.56	0.00	111,109.56	0.00	0.00
Community Services	1,069.73	0.00	1,069.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,309.11	0.00	0.00	3,309.11	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,532.09	138,356.93	194,175.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	492,548.75	492,548.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	346,186.82	346,186.82	0.00	0.00	0.00
Trust Funds					
All Costs *	1,500.00	0.00	1,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,405,803.34	**1,054,376.30**	**4,804,774.88**	**546,652.16**	**143,042.98**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
06050 Standish-Sterling Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,138,323.76	35,755.70	10,102,568.06	0.00	0.00
Support Serv - Pupil	516,256.19	0.00	516,256.19	0.00	0.00
Support Serv - Instructional	823,306.03	0.00	823,306.03	0.00	0.00
Support Serv - Board of Ed	22,135.88	0.00	22,135.88	0.00	0.00
Support Serv - Executive Adm	371,135.10	0.00	371,135.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	956,839.56	0.00	956,839.56	0.00	0.00
Support Serv - Business	403,924.65	45,522.33	6,000.00	352,402.32	352,402.32
Operations and Maintenance	2,984,065.35	679,600.60	55,886.64	2,248,578.11	0.00
Pupil Transportation	1,490,161.05	265,364.02	1,224,797.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,455.00	0.00	1,455.00	0.00	0.00
Support Serv - Technology	358,373.07	30,803.72	0.00	327,569.35	327,569.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	326,332.07	0.00	326,332.07	0.00	0.00
Community Services	112,101.87	0.00	112,101.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	46,230.04	46,230.04	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,498,116.91	574,527.84	923,589.07	0.00	0.00
Community Services	142.22	0.00	142.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,072,547.85	1,072,547.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	410,065.00	410,065.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,531,511.60	**3,160,417.10**	**15,442,544.72**	**2,928,549.78**	**679,971.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
07010 Arvon Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	251,766.00	932.00	250,834.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,451.00	0.00	3,451.00	0.00	0.00
Support Serv - Board of Ed	13,359.00	303.00	13,056.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	62,385.00	0.00	0.00	62,385.00	62,385.00
Operations and Maintenance	39,256.00	2,998.00	0.00	36,258.00	0.00
Pupil Transportation	50,946.00	0.00	50,946.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	327.00	0.00	0.00	327.00	327.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	68.00	0.00	68.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,824.00	832.00	4,992.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	427,382.00	**5,065.00**	**323,347.00**	**98,970.00**	**62,712.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
07020 Baraga Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,001,061.70	0.00	3,001,061.70	0.00	0.00
Support Serv - Pupil	175,307.12	0.00	175,307.12	0.00	0.00
Support Serv - Instructional	78,156.09	0.00	78,156.09	0.00	0.00
Support Serv - Board of Ed	57,724.57	0.00	57,724.57	0.00	0.00
Support Serv - Executive Adm	254,405.01	0.00	254,405.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	331,004.88	0.00	331,004.88	0.00	0.00
Support Serv - Business	218,782.79	5,463.26	13,193.66	200,125.87	200,125.87
Operations and Maintenance	422,198.85	0.00	44,178.32	378,020.53	0.00
Pupil Transportation	159,406.45	0.00	159,406.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	94,856.36	59,601.40	0.00	35,254.96	35,254.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,973.83	4,490.00	100,483.83	0.00	0.00
Community Services	2,189.00	0.00	2,189.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	408,088.00	0.00	0.00	408,088.00	408,088.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	252,446.37	106,973.20	145,473.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	70,491.06	70,491.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,631,092.08	**247,018.92**	**4,362,583.80**	**1,021,489.36**	**643,468.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
07040 L'Anse Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,270,562.57	14,796.00	4,255,766.57	0.00	0.00
Support Serv - Pupil	384,260.14	0.00	384,260.14	0.00	0.00
Support Serv - Instructional	75,896.01	0.00	75,896.01	0.00	0.00
Support Serv - Board of Ed	34,631.47	0.00	34,631.47	0.00	0.00
Support Serv - Executive Adm	282,717.88	0.00	282,717.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	427,182.88	0.00	427,182.88	0.00	0.00
Support Serv - Business	163,007.88	8,281.00	5,801.99	148,924.89	148,924.89
Operations and Maintenance	742,790.80	16,449.17	6,400.64	719,940.99	0.00
Pupil Transportation	282,940.60	66,997.00	215,943.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	129,986.30	17,622.29	13,542.12	98,821.89	98,821.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	155,154.50	0.00	155,154.50	0.00	0.00
Community Services	62,855.06	883.50	61,971.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	38,162.00	38,162.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,276.94	0.00	6,276.94	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	470,384.41	236,390.64	233,993.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	475,068.97	475,068.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	732,591.74	732,591.74	0.00	0.00	0.00
Trust Funds					
All Costs *	137,748.50	122,164.79	15,583.71	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,872,218.65	**1,729,407.10**	**6,175,123.78**	**967,687.77**	**247,746.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
08000 Barry ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	140,256.27	0.00	140,256.27	0.00	0.00
Support Serv - Instructional	365,670.15	0.00	365,670.15	0.00	0.00
Support Serv - Board of Ed	10,118.78	0.00	10,118.78	0.00	0.00
Support Serv - Executive Adm	203,999.63	0.00	203,999.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	69,441.09	47.04	5,754.35	63,639.70	63,639.70
Operations and Maintenance	25,019.05	0.00	0.00	25,019.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,656.83	0.00	0.00	4,656.83	4,656.83
Support Serv - Technology	7,530.00	1,036.89	0.00	6,493.11	6,493.11
Support Serv - Pupil Accounting	24,841.68	0.00	24,841.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	54,501.66	0.00	54,501.66	0.00	0.00
Payments to Government Agencies	469,866.84	469,866.84	0.00	0.00	0.00
Facilities Acquisition	366.96	366.96	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,557,321.85	0.00	1,557,321.85	0.00	0.00
Support Serv - Pupil	2,376,732.82	0.00	2,376,732.82	0.00	0.00
Support Serv - Instructional	528,299.15	0.00	528,299.15	0.00	0.00
Support Serv - Board of Ed	25,487.37	0.00	25,487.37	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	265,204.51	943.49	48,476.91	215,784.11	215,784.11
Operations and Maintenance	129,110.56	26,286.66	0.00	102,823.90	0.00
Pupil Transportation	319,130.79	0.00	319,130.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,801.01	0.00	0.00	3,801.01	3,801.01
Support Serv - Technology	85,003.21	37,975.92	0.00	47,027.29	47,027.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194.19	0.00	194.19	0.00	0.00
Community Services	8,664.37	0.00	8,664.37	0.00	0.00
Payments to Government Agencies	448,321.00	448,321.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,126,539.77	**984,844.80**	**5,672,449.97**	**469,245.00**	**341,402.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
08010 Delton Kellogg Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,521,851.18	4,878.85	8,516,972.33	0.00	0.00
Support Serv - Pupil	546,508.60	0.00	546,508.60	0.00	0.00
Support Serv - Instructional	208,025.64	0.00	208,025.64	0.00	0.00
Support Serv - Board of Ed	101,920.22	0.00	101,920.22	0.00	0.00
Support Serv - Executive Adm	314,425.42	0.00	314,425.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	757,184.76	0.00	757,184.76	0.00	0.00
Support Serv - Business	300,453.42	49,305.78	0.00	251,147.64	251,147.64
Operations and Maintenance	1,199,079.42	7,093.80	12,915.90	1,179,069.72	0.00
Pupil Transportation	584,804.10	19,745.00	565,059.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,761.03	0.00	3,103.60	5,657.43	5,657.43
Support Serv - Technology	247,622.41	62,196.37	0.00	185,426.04	185,426.04
Support Serv - Pupil Accounting	24,453.96	0.00	24,453.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	405,418.02	730.34	404,687.68	0.00	0.00
Community Services	152,243.85	678.00	151,565.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	938,153.51	348,604.84	589,548.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,464,121.05	2,464,121.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,285,352.26	1,285,352.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,060,378.85	**4,242,706.29**	**12,196,371.73**	**1,621,300.83**	**442,231.11**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
08030 Hastings Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,455,457.42	200,769.61	18,254,687.81	0.00	0.00
Support Serv - Pupil	1,204,420.85	0.00	1,204,420.85	0.00	0.00
Support Serv - Instructional	489,050.19	0.00	489,050.19	0.00	0.00
Support Serv - Board of Ed	165,343.65	0.00	165,343.65	0.00	0.00
Support Serv - Executive Adm	280,685.93	0.00	280,685.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,943,310.07	0.00	1,943,310.07	0.00	0.00
Support Serv - Business	704,445.08	42,089.18	0.00	662,355.90	662,355.90
Operations and Maintenance	3,456,257.17	0.00	0.00	3,456,257.17	0.00
Pupil Transportation	1,158,820.56	33,183.89	1,125,636.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,541.52	0.00	13,541.52	0.00	0.00
Support Serv - Technology	610,573.80	12,000.00	30,422.00	568,151.80	568,151.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	709,042.14	156,806.61	552,235.53	0.00	0.00
Community Services	14,993.13	0.00	14,993.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,594.53	0.00	2,594.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,742,842.80	612,090.96	1,130,751.84	0.00	0.00
Community Services	726,005.43	14,433.09	711,572.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,369,326.53	4,369,326.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,089,143.58	1,089,143.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,135,854.38	**6,529,843.45**	**25,919,246.06**	**4,686,764.87**	**1,230,507.70**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
08050 Thornapple Kellogg School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,908,241.61	186,837.40	23,721,404.21	0.00	0.00
Support Serv - Pupil	2,990,489.25	0.00	2,990,489.25	0.00	0.00
Support Serv - Instructional	1,449,760.61	21,713.18	1,428,047.43	0.00	0.00
Support Serv - Board of Ed	120,264.61	0.00	120,264.61	0.00	0.00
Support Serv - Executive Adm	594,654.68	2,635.00	592,019.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,829,938.07	0.00	1,829,938.07	0.00	0.00
Support Serv - Business	756,327.01	2,433.65	0.00	753,893.36	753,893.36
Operations and Maintenance	3,883,432.50	108,333.10	336,302.80	3,438,796.60	0.00
Pupil Transportation	2,280,674.77	17,709.99	2,262,964.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	85,758.17	0.00	85,758.17	0.00	0.00
Support Serv - Staff & Personnel	5,143.00	0.00	0.00	5,143.00	5,143.00
Support Serv - Technology	301,296.75	0.00	0.00	301,296.75	301,296.75
Support Serv - Pupil Accounting	37,913.51	0.00	37,913.51	0.00	0.00
Support Serv - Central - Other	19,196.40	0.00	19,196.40	0.00	0.00
Support Serv - Other	926,507.75	0.00	926,507.75	0.00	0.00
Community Services	472,006.02	0.00	472,006.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	870.00	0.00	816.93	53.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,453,444.79	984,098.14	1,469,346.65	0.00	0.00
Community Services	32,956.56	0.00	32,956.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,264,498.66	10,264,498.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,579,455.54	16,579,455.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,992,830.26	**28,167,714.66**	**36,325,932.82**	**4,499,182.78**	**1,060,333.11**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09000 Bay-Arenac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	358,222.86	34,259.83	323,963.03	0.00	0.00
Support Serv - Pupil	637,581.57	0.00	637,581.57	0.00	0.00
Support Serv - Instructional	3,882,526.68	33,167.52	3,849,359.16	0.00	0.00
Support Serv - Board of Ed	107,302.43	21,532.00	85,770.43	0.00	0.00
Support Serv - Executive Adm	82,078.99	0.00	82,078.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	40,358.52	0.00	40,358.52	0.00	0.00
Support Serv - Business	526,729.09	50,339.90	16,166.31	460,222.88	460,222.88
Operations and Maintenance	455,568.91	43,719.27	2,967.07	408,882.57	0.00
Pupil Transportation	3,140.25	0.00	3,140.25	0.00	0.00
Support Serv - Planning & Research	2,760.00	0.00	2,760.00	0.00	0.00
Support Serv - Communication	111,983.26	0.00	111,983.26	0.00	0.00
Support Serv - Staff & Personnel	110,745.74	0.00	1,669.78	109,075.96	109,075.96
Support Serv - Technology	393,598.71	0.00	1,500.00	392,098.71	392,098.71
Support Serv - Pupil Accounting	153,558.92	0.00	153,558.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	286,535.21	0.00	286,535.21	0.00	0.00
Payments to Government Agencies	5,156,852.20	5,156,852.20	0.00	0.00	0.00
Facilities Acquisition	16,779.49	16,779.49	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,341,505.16	436,110.15	10,905,395.01	0.00	0.00
Support Serv - Pupil	11,562,115.05	31,434.98	11,530,680.07	0.00	0.00
Support Serv - Instructional	2,412,300.02	16,639.60	2,395,660.42	0.00	0.00
Support Serv - Board of Ed	49,813.00	0.00	49,813.00	0.00	0.00
Support Serv - Executive Adm	351,275.31	0.00	351,275.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	994,999.90	60,966.12	934,033.78	0.00	0.00
Support Serv - Business	698,662.71	0.00	0.00	698,662.71	698,662.71
Operations and Maintenance	1,658,159.86	0.00	0.00	1,658,159.86	0.00
Pupil Transportation	2,084,969.22	0.00	2,084,969.22	0.00	0.00
Support Serv - Planning & Research	141,446.58	0.00	141,446.58	0.00	0.00
Support Serv - Communication	27,445.91	0.00	27,445.91	0.00	0.00
Support Serv - Staff & Personnel	341,671.85	0.00	2,009.79	339,662.06	339,662.06
Support Serv - Technology	719,994.34	0.00	191,852.61	528,141.73	528,141.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	342,921.84	120,412.57	222,509.27	0.00	0.00
Community Services	93,968.56	0.00	93,968.56	0.00	0.00
Payments to Government Agencies	733,423.66	733,423.66	0.00	0.00	0.00
Facilities Acquisition	93,872.77	93,872.77	0.00	0.00	0.00
Debt Service Funds					
All Costs **	249,187.50	249,187.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,231,499.18	1,231,499.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,455,555.25	**8,330,196.74**	**34,530,452.03**	**4,594,906.48**	**2,527,864.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09010 Bay City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	57,370,484.17	24,690.29	57,345,793.88	0.00	0.00
Support Serv - Pupil	3,530,300.54	0.00	3,530,300.54	0.00	0.00
Support Serv - Instructional	4,278,311.55	0.00	4,278,311.55	0.00	0.00
Support Serv - Board of Ed	214,930.20	0.00	214,930.20	0.00	0.00
Support Serv - Executive Adm	506,746.98	0.00	506,746.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,768,798.64	0.00	4,768,798.64	0.00	0.00
Support Serv - Business	1,663,952.75	121,114.48	1,980.30	1,540,857.97	1,540,857.97
Operations and Maintenance	8,193,817.08	26,082.64	270,961.91	7,896,772.53	0.00
Pupil Transportation	2,981,287.04	65,954.80	2,915,332.24	0.00	0.00
Support Serv - Planning & Research	60,930.29	0.00	60,930.29	0.00	0.00
Support Serv - Communication	96,973.74	0.00	96,973.74	0.00	0.00
Support Serv - Staff & Personnel	689,878.15	0.00	60,824.37	629,053.78	629,053.78
Support Serv - Technology	1,289,777.17	3,924.00	0.00	1,285,853.17	1,285,853.17
Support Serv - Pupil Accounting	353,731.30	0.00	353,731.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,462,396.67	14,701.94	1,447,694.73	0.00	0.00
Community Services	496,865.04	0.00	496,865.04	0.00	0.00
Payments to Government Agencies	360,876.00	360,876.00	0.00	0.00	0.00
Facilities Acquisition	750,594.78	390,656.88	359,937.90	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	19,947.30	0.00	19,947.30	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,778.39	0.00	0.00	19,778.39	0.00
Pupil Transportation	814.94	0.00	814.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,876,148.50	1,938,608.59	2,937,539.91	0.00	0.00
Community Services	1,196,395.80	1,508.32	1,194,887.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,214,371.07	5,214,371.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,553,784.44	5,553,784.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	105,951,892.53	**13,716,273.45**	**80,863,303.24**	**11,372,315.84**	**3,455,764.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09030 Bangor Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,566,893.47	50,453.93	15,516,439.54	0.00	0.00
Support Serv - Pupil	1,067,690.21	0.00	1,067,690.21	0.00	0.00
Support Serv - Instructional	1,709,043.21	0.00	1,709,043.21	0.00	0.00
Support Serv - Board of Ed	407,150.20	50,000.00	357,150.20	0.00	0.00
Support Serv - Executive Adm	354,680.85	0.00	354,680.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,543,654.40	0.00	1,543,654.40	0.00	0.00
Support Serv - Business	381,484.93	13,525.99	0.00	367,958.94	367,958.94
Operations and Maintenance	3,098,676.69	538,488.37	114,573.85	2,445,614.47	0.00
Pupil Transportation	1,252,284.88	0.00	1,252,284.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	169,334.60	0.00	2,839.49	166,495.11	166,495.11
Support Serv - Technology	917,986.14	576,847.87	0.00	341,138.27	341,138.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,109.37	0.00	19,109.37	0.00	0.00
Support Serv - Other	676,057.80	0.00	676,057.80	0.00	0.00
Community Services	27,767.23	0.00	27,767.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	317,415.20	302,115.20	15,300.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,134,711.33	830,691.02	1,304,020.31	0.00	0.00
Community Services	195,671.82	347.84	195,323.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,134,121.22	1,134,121.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,973,733.55	**3,496,591.44**	**24,155,935.32**	**3,321,206.79**	**875,592.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09050 Essexville-Hampton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,996,780.25	2,535.50	10,994,244.75	0.00	0.00
Support Serv - Pupil	457,556.92	0.00	457,556.92	0.00	0.00
Support Serv - Instructional	534,089.39	0.00	534,089.39	0.00	0.00
Support Serv - Board of Ed	31,506.43	0.00	31,506.43	0.00	0.00
Support Serv - Executive Adm	371,351.00	0.00	371,351.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,216,553.14	0.00	1,216,553.14	0.00	0.00
Support Serv - Business	254,110.89	31,641.53	485.00	221,984.36	221,984.36
Operations and Maintenance	2,076,471.18	19,943.84	157,566.06	1,898,961.28	0.00
Pupil Transportation	889,807.64	527,406.00	362,401.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,405.80	0.00	22,405.80	0.00	0.00
Support Serv - Staff & Personnel	157,154.93	0.00	53,640.00	103,514.93	103,514.93
Support Serv - Technology	489,657.39	0.00	0.00	489,657.39	489,657.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,854.77	0.00	288,854.77	0.00	0.00
Community Services	1,615.60	0.00	1,615.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,800.00	0.00	23,800.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,261,488.34	424,919.19	836,569.15	0.00	0.00
Community Services	302,083.38	0.00	302,083.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	437,442.58	437,442.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	300,510.32	300,510.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,113,239.95	**1,744,398.96**	**15,654,723.03**	**2,714,117.96**	**815,156.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09090 Pinconning Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,955,518.41	956.00	7,954,562.41	0.00	0.00
Support Serv - Pupil	391,802.46	0.00	391,802.46	0.00	0.00
Support Serv - Instructional	449,569.96	0.00	449,569.96	0.00	0.00
Support Serv - Board of Ed	59,309.82	0.00	59,309.82	0.00	0.00
Support Serv - Executive Adm	315,998.31	0.00	315,998.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	729,719.29	0.00	729,719.29	0.00	0.00
Support Serv - Business	231,123.59	14,280.38	0.00	216,843.21	216,843.21
Operations and Maintenance	1,324,286.27	0.00	75,471.23	1,248,815.04	0.00
Pupil Transportation	975,031.53	72,000.00	903,031.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	272.50	0.00	272.50	0.00	0.00
Support Serv - Staff & Personnel	5,649.25	0.00	5,649.25	0.00	0.00
Support Serv - Technology	271,213.98	8,077.64	42,176.03	220,960.31	220,960.31
Support Serv - Pupil Accounting	52,010.48	0.00	52,010.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	197,201.02	0.00	197,201.02	0.00	0.00
Community Services	98,533.01	0.00	98,533.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	457,903.79	457,903.79	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,070.08	0.00	6,681.23	388.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,009,321.91	419,791.91	589,530.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,000,600.00	1,000,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	420,468.50	420,468.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,952,604.16	**2,394,078.22**	**11,871,518.53**	**1,687,007.41**	**437,803.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09901 Bay-Arenac Community High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	702,922.81	0.00	702,922.81	0.00	0.00
Support Serv - Pupil	304,895.67	0.00	304,895.67	0.00	0.00
Support Serv - Instructional	27,945.92	0.00	27,945.92	0.00	0.00
Support Serv - Board of Ed	49,891.48	0.00	49,891.48	0.00	0.00
Support Serv - Executive Adm	155,680.39	13,286.16	142,394.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,041.11	0.00	204,041.11	0.00	0.00
Support Serv - Business	18,621.62	0.00	0.00	18,621.62	18,621.62
Operations and Maintenance	270,490.09	0.00	27,140.99	243,349.10	0.00
Pupil Transportation	4,668.10	0.00	4,668.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,259.50	0.00	5,259.50	0.00	0.00
Support Serv - Technology	4,017.84	0.00	0.00	4,017.84	4,017.84
Support Serv - Pupil Accounting	38,671.68	0.00	38,671.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,077.17	0.00	3,077.17	0.00	0.00
Community Services	115,415.91	0.00	115,415.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,967.53	39,353.53	614.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,945,566.82	**52,639.69**	**1,626,938.57**	**265,988.56**	**22,639.46**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09902 State Street Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,454,778.83	372.69	1,454,406.14	0.00	0.00
Support Serv - Pupil	4,660.64	0.00	4,660.64	0.00	0.00
Support Serv - Instructional	109,933.94	0.00	109,933.94	0.00	0.00
Support Serv - Board of Ed	12,391.00	0.00	12,391.00	0.00	0.00
Support Serv - Executive Adm	227,612.75	0.00	227,612.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	243,548.44	0.00	243,548.44	0.00	0.00
Support Serv - Business	3,173.78	0.00	3,000.00	173.78	173.78
Operations and Maintenance	362,200.46	52,025.99	51,283.75	258,890.72	0.00
Pupil Transportation	164,181.43	0.00	164,181.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,496.25	0.00	1,270.00	1,226.25	1,226.25
Support Serv - Technology	2,495.70	0.00	0.00	2,495.70	2,495.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,170.44	0.00	22,170.44	0.00	0.00
Community Services	1,046.91	0.00	1,046.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,013.43	67,328.87	103,684.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	218,458.49	218,458.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,000,162.49	**338,186.04**	**2,399,190.00**	**262,786.45**	**3,895.73**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
09903 Bay City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,169,473.53	88,013.70	2,081,459.83	0.00	0.00
Support Serv - Pupil	248,056.85	0.00	248,056.85	0.00	0.00
Support Serv - Instructional	54,699.76	0.00	54,699.76	0.00	0.00
Support Serv - Board of Ed	638,589.80	0.00	638,589.80	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	424,926.00	0.00	424,926.00	0.00	0.00
Support Serv - Business	146,093.26	34,906.78	8,600.00	102,586.48	102,586.48
Operations and Maintenance	664,632.73	3,037.24	1,511.55	660,083.94	0.00
Pupil Transportation	255,964.27	62,450.00	193,514.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	25,704.87	2,610.36	0.00	23,094.51	23,094.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	46,244.14	0.00	46,244.14	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,103,030.00	1,103,030.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,204.86	331,929.21	40,275.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,149,620.07	**1,625,977.29**	**3,737,877.85**	**785,764.93**	**125,680.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
10015 Benzie County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,804,914.78	107,869.91	8,697,044.87	0.00	0.00
Support Serv - Pupil	398,131.32	0.00	398,131.32	0.00	0.00
Support Serv - Instructional	154,256.73	0.00	154,256.73	0.00	0.00
Support Serv - Board of Ed	83,795.63	2,809.62	80,986.01	0.00	0.00
Support Serv - Executive Adm	352,735.35	189.48	352,545.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,020,391.43	0.00	1,020,391.43	0.00	0.00
Support Serv - Business	396,341.75	43,888.68	0.00	352,453.07	352,453.07
Operations and Maintenance	2,195,560.88	383,587.17	0.00	1,811,973.71	0.00
Pupil Transportation	1,465,742.27	108,475.00	1,357,267.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	76,337.10	0.00	41,094.64	35,242.46	35,242.46
Support Serv - Technology	509,308.93	11,840.80	0.00	497,468.13	497,468.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,837.15	0.00	1,837.15	0.00	0.00
Support Serv - Other	298,243.04	22,085.80	276,157.24	0.00	0.00
Community Services	40,104.13	0.00	40,104.13	0.00	0.00
Payments to Government Agencies	28,434.96	28,434.96	0.00	0.00	0.00
Facilities Acquisition	10,140.00	10,140.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,131,026.05	631,156.87	499,869.18	0.00	0.00
Community Services	106,324.35	3,168.30	103,156.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,653.19	26,653.19	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,871,355.56	1,871,355.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,872,164.16	4,872,164.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,843,798.76	**8,123,819.50**	**13,022,841.89**	**2,697,137.37**	**885,163.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
10025 Frankfort-Elberta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,942,097.78	0.00	4,942,097.78	0.00	0.00
Support Serv - Pupil	224,569.07	0.00	224,569.07	0.00	0.00
Support Serv - Instructional	294,069.19	675.00	293,394.19	0.00	0.00
Support Serv - Board of Ed	115,661.01	0.00	115,661.01	0.00	0.00
Support Serv - Executive Adm	309,620.37	0.00	309,620.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	567,333.32	0.00	567,333.32	0.00	0.00
Support Serv - Business	28,662.89	0.00	0.00	28,662.89	28,662.89
Operations and Maintenance	887,165.48	10,538.95	62,844.43	813,782.10	0.00
Pupil Transportation	209,253.31	0.00	209,253.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,471.12	1,655.00	228,816.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	7,221.66	7,221.66	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	329,302.23	2,538.09	326,764.14	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	25,633.97	0.00	25,633.97	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,193.34	0.00	5,193.34	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,541.00	0.00	9,541.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	243.95	0.00	243.95	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	640,396.09	201,422.72	438,973.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,607.17	3,607.17	0.00	0.00	0.00
Debt Service Funds					
All Costs **	829,877.86	829,877.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	673,279.45	673,279.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,333,200.26	**1,730,815.90**	**7,759,939.37**	**842,444.99**	**28,662.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11000 Berrien RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,734,390.95	0.00	1,734,390.95	0.00	0.00
Support Serv - Pupil	1,238,959.53	0.00	1,238,959.53	0.00	0.00
Support Serv - Instructional	2,351,918.46	22,247.69	2,329,670.77	0.00	0.00
Support Serv - Board of Ed	30,517.26	0.00	30,517.26	0.00	0.00
Support Serv - Executive Adm	295,176.90	0.00	295,176.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	150,970.68	0.00	150,970.68	0.00	0.00
Support Serv - Business	576,440.46	115,176.90	0.00	461,263.56	461,263.56
Operations and Maintenance	115,010.20	0.00	0.00	115,010.20	0.00
Pupil Transportation	850.00	0.00	850.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	100,533.05	0.00	100,533.05	0.00	0.00
Support Serv - Staff & Personnel	75,405.19	0.00	20,524.77	54,880.42	54,880.42
Support Serv - Technology	1,889,981.28	0.00	0.00	1,889,981.28	1,889,981.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	149,462.66	0.00	149,462.66	0.00	0.00
Payments to Government Agencies	8,026,877.39	8,026,877.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,284,285.25	89.98	12,284,195.27	0.00	0.00
Support Serv - Pupil	9,782,259.06	0.00	9,782,259.06	0.00	0.00
Support Serv - Instructional	1,598,530.37	0.00	1,598,530.37	0.00	0.00
Support Serv - Board of Ed	38,925.00	0.00	38,925.00	0.00	0.00
Support Serv - Executive Adm	164,692.14	0.00	164,692.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,476,173.42	0.00	1,476,173.42	0.00	0.00
Support Serv - Business	1,021,737.80	0.00	0.00	1,021,737.80	1,021,737.80
Operations and Maintenance	3,782,565.76	1,964,868.24	0.00	1,817,697.52	0.00
Pupil Transportation	3,400,678.53	0.00	3,400,678.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	295,412.87	0.00	295,412.87	0.00	0.00
Support Serv - Staff & Personnel	9,720.23	0.00	0.00	9,720.23	9,720.23
Support Serv - Technology	124,118.09	0.00	0.00	124,118.09	124,118.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	343,944.37	146,669.88	197,274.49	0.00	0.00
Community Services	165,279.24	0.00	165,279.24	0.00	0.00
Payments to Government Agencies	8,290,375.95	8,290,375.95	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,841,947.81	4,841,947.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	64,357,139.90	**23,408,253.84**	**35,454,476.96**	**5,494,409.10**	**3,561,701.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11010 Benton Harbor Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,380,553.00	0.00	9,380,553.00	0.00	0.00
Support Serv - Pupil	2,215,384.00	0.00	2,215,384.00	0.00	0.00
Support Serv - Instructional	3,506,973.00	0.00	3,506,973.00	0.00	0.00
Support Serv - Board of Ed	118,723.00	0.00	118,723.00	0.00	0.00
Support Serv - Executive Adm	377,801.00	0.00	377,801.00	0.00	0.00
Support Serv - Grant Writer	4,022.00	0.00	4,022.00	0.00	0.00
Support Serv - School Adm	1,441,083.00	0.00	1,441,083.00	0.00	0.00
Support Serv - Business	667,025.00	36,241.00	73,669.00	557,115.00	557,115.00
Operations and Maintenance	2,472,023.00	41,257.00	75,030.00	2,355,736.00	0.00
Pupil Transportation	1,601,126.00	0.00	1,601,126.00	0.00	0.00
Support Serv - Planning & Research	11,833.00	0.00	11,833.00	0.00	0.00
Support Serv - Communication	203,470.00	0.00	203,470.00	0.00	0.00
Support Serv - Staff & Personnel	571,559.00	0.00	173,764.00	397,795.00	397,795.00
Support Serv - Technology	193,849.00	0.00	89,726.00	104,123.00	104,123.00
Support Serv - Pupil Accounting	81,292.00	0.00	81,292.00	0.00	0.00
Support Serv - Central - Other	258,059.00	0.00	258,059.00	0.00	0.00
Support Serv - Other	471,922.00	0.00	471,922.00	0.00	0.00
Community Services	409,801.00	0.00	409,801.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	37.00	0.00	0.00	37.00	37.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,996.00	0.00	4,996.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,537,908.00	43,908.00	1,494,000.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	406,785.00	406,785.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,936,224.00	**528,191.00**	**21,993,227.00**	**3,414,806.00**	**1,059,070.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11020 St. Joseph Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,004,650.93	178,772.91	19,825,878.02	0.00	0.00
Support Serv - Pupil	1,681,368.63	0.00	1,681,368.63	0.00	0.00
Support Serv - Instructional	1,480,613.64	1,016.99	1,479,596.65	0.00	0.00
Support Serv - Board of Ed	78,810.23	20,000.00	58,810.23	0.00	0.00
Support Serv - Executive Adm	681,125.51	6,877.45	674,248.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,705,199.00	0.00	1,705,199.00	0.00	0.00
Support Serv - Business	517,171.80	70,612.94	39,910.00	406,648.86	406,648.86
Operations and Maintenance	3,848,065.13	6,182.65	1,358,290.62	2,483,591.86	0.00
Pupil Transportation	1,114,563.41	37,769.00	1,076,794.41	0.00	0.00
Support Serv - Planning & Research	3,714.13	0.00	3,714.13	0.00	0.00
Support Serv - Communication	15,893.27	0.00	15,893.27	0.00	0.00
Support Serv - Staff & Personnel	137,976.36	0.00	3,753.16	134,223.20	134,223.20
Support Serv - Technology	748,600.31	25,833.00	61,945.75	660,821.56	660,821.56
Support Serv - Pupil Accounting	16,646.57	0.00	16,646.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	883,067.69	0.00	883,067.69	0.00	0.00
Community Services	50,508.98	0.00	50,508.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,069,406.19	780,979.69	1,288,426.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,252,700.00	4,252,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,364,403.88	1,364,403.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,654,485.66	**6,745,148.51**	**30,224,051.67**	**3,685,285.48**	**1,201,693.62**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11030 Lakeshore School District (Berrien)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,587,133.69	52,047.99	20,535,085.70	0.00	0.00
Support Serv - Pupil	1,495,589.79	0.00	1,495,589.79	0.00	0.00
Support Serv - Instructional	931,994.79	0.00	931,994.79	0.00	0.00
Support Serv - Board of Ed	76,468.20	0.00	76,468.20	0.00	0.00
Support Serv - Executive Adm	535,871.71	0.00	535,871.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,507,316.80	0.00	1,507,316.80	0.00	0.00
Support Serv - Business	530,702.68	35,655.49	11,222.14	483,825.05	483,825.05
Operations and Maintenance	2,612,588.34	59,407.95	16,416.28	2,536,764.11	0.00
Pupil Transportation	1,424,032.49	158,856.04	1,265,176.45	0.00	0.00
Support Serv - Planning & Research	37,812.63	0.00	37,812.63	0.00	0.00
Support Serv - Communication	24,858.48	0.00	24,858.48	0.00	0.00
Support Serv - Staff & Personnel	225,079.23	0.00	52,246.29	172,832.94	172,832.94
Support Serv - Technology	14,604.13	0.00	0.00	14,604.13	14,604.13
Support Serv - Pupil Accounting	95,485.49	0.00	95,485.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,210,335.72	255,733.40	954,602.32	0.00	0.00
Community Services	163,292.64	1,799.00	161,493.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,040,703.69	804,797.83	1,235,905.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,387,456.26	2,387,456.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	847,247.99	847,247.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,748,574.75	**4,603,001.95**	**28,937,546.57**	**3,208,026.23**	**671,262.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11033 River Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,103,854.64	434.50	5,103,420.14	0.00	0.00
Support Serv - Pupil	623,270.29	0.00	623,270.29	0.00	0.00
Support Serv - Instructional	107,648.05	0.00	107,648.05	0.00	0.00
Support Serv - Board of Ed	65,376.36	0.00	65,376.36	0.00	0.00
Support Serv - Executive Adm	329,037.68	0.00	329,037.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	690,479.39	0.00	690,479.39	0.00	0.00
Support Serv - Business	212,983.39	0.00	0.00	212,983.39	212,983.39
Operations and Maintenance	989,306.66	19,064.85	0.00	970,241.81	0.00
Pupil Transportation	758,222.66	129,889.30	628,333.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,826.66	0.00	12,147.23	12,679.43	12,679.43
Support Serv - Technology	428,772.55	72,131.99	2,999.00	353,641.56	353,641.56
Support Serv - Pupil Accounting	5,913.63	0.00	5,913.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	312,694.10	0.00	312,694.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	447,948.48	156,573.29	291,375.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	166,123.30	166,123.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	433,505.65	433,505.65	0.00	0.00	0.00
Trust Funds					
All Costs *	170,534.99	0.00	170,534.99	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,870,498.48	**977,722.88**	**8,343,229.41**	**1,549,546.19**	**579,304.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11200 New Buffalo Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,760,106.98	108,542.15	7,651,564.83	0.00	0.00
Support Serv - Pupil	891,295.35	124.66	891,170.69	0.00	0.00
Support Serv - Instructional	549,970.06	0.00	549,970.06	0.00	0.00
Support Serv - Board of Ed	203,694.99	0.00	203,694.99	0.00	0.00
Support Serv - Executive Adm	343,685.19	0.00	343,685.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	805,439.00	449.95	804,989.05	0.00	0.00
Support Serv - Business	459,107.84	41,629.88	5,167.22	412,310.74	412,310.74
Operations and Maintenance	2,146,740.51	43,461.56	30,126.30	2,073,152.65	0.00
Pupil Transportation	785,863.07	1,624.85	784,238.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,772.50	0.00	0.00	17,772.50	17,772.50
Support Serv - Technology	464,458.17	23,636.39	4,090.71	436,731.07	436,731.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	571,986.13	950.00	571,036.13	0.00	0.00
Community Services	397,378.77	0.00	397,378.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,785.00	0.00	4,115.10	669.90	669.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,523,640.23	214,543.56	1,309,096.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	565,476.40	565,476.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,590,767.88	3,590,767.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,082,168.07	**4,591,207.28**	**13,550,323.93**	**2,940,636.86**	**867,484.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11210 Brandywine Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,370,549.43	58,998.00	8,311,551.43	0.00	0.00
Support Serv - Pupil	720,156.71	0.00	720,156.71	0.00	0.00
Support Serv - Instructional	937,974.67	19,254.17	918,720.50	0.00	0.00
Support Serv - Board of Ed	97,862.45	0.00	97,862.45	0.00	0.00
Support Serv - Executive Adm	248,980.92	0.00	248,980.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	846,382.18	0.00	846,382.18	0.00	0.00
Support Serv - Business	385,950.43	31,597.31	0.00	354,353.12	354,353.12
Operations and Maintenance	1,447,152.55	0.00	6,151.72	1,441,000.83	0.00
Pupil Transportation	626,739.02	0.00	626,739.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,057.81	0.00	5,057.81	0.00	0.00
Support Serv - Staff & Personnel	30,450.45	0.00	22,124.47	8,325.98	8,325.98
Support Serv - Technology	34,337.45	0.00	9,724.40	24,613.05	24,613.05
Support Serv - Pupil Accounting	11.23	0.00	11.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	428,333.26	16,284.96	412,048.30	0.00	0.00
Community Services	16,773.74	0.00	16,773.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	89,572.44	89,572.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	922,951.67	427,061.95	495,889.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,362,025.00	1,362,025.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	409,216.14	409,216.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,980,477.55	**2,414,009.97**	**12,738,174.60**	**1,828,292.98**	**387,292.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11240 Berrien Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,482,863.65	2,426,722.64	24,056,141.01	0.00	0.00
Support Serv - Pupil	4,587,407.10	1,860.35	4,585,546.75	0.00	0.00
Support Serv - Instructional	7,741,826.68	27,553.23	7,714,273.45	0.00	0.00
Support Serv - Board of Ed	277,894.64	0.00	277,894.64	0.00	0.00
Support Serv - Executive Adm	764,392.94	18,428.55	745,964.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,964,741.57	11,439.12	1,953,302.45	0.00	0.00
Support Serv - Business	567,162.52	59,208.84	614.00	507,339.68	507,339.68
Operations and Maintenance	4,883,892.80	223,394.11	2,997.52	4,657,501.17	0.00
Pupil Transportation	1,641,341.80	313,779.66	1,327,562.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,204,934.89	5,239.36	1,199,695.53	0.00	0.00
Support Serv - Staff & Personnel	248,097.80	39,375.00	300.00	208,422.80	208,422.80
Support Serv - Technology	1,167,425.93	198,599.95	89,333.00	879,492.98	879,492.98
Support Serv - Pupil Accounting	441,154.62	6,021.56	435,133.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,454,569.27	9,126.88	2,445,442.39	0.00	0.00
Community Services	1,910,055.23	0.00	1,910,055.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,293,072.00	2,862,745.42	430,326.58	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,216,151.19	469,144.05	747,007.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,425,408.38	2,425,408.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,308,395.24	9,308,395.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	72,580,788.25	**18,406,442.34**	**47,921,589.28**	**6,252,756.63**	**1,595,255.46**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11250 Eau Claire Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,525,163.07	0.00	5,525,163.07	0.00	0.00
Support Serv - Pupil	274,935.51	0.00	274,935.51	0.00	0.00
Support Serv - Instructional	325,718.83	0.00	325,718.83	0.00	0.00
Support Serv - Board of Ed	55,160.26	0.00	55,160.26	0.00	0.00
Support Serv - Executive Adm	456,677.17	0.00	456,677.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	493,858.21	0.00	493,858.21	0.00	0.00
Support Serv - Business	306,103.46	15,954.70	4,718.00	285,430.76	285,430.76
Operations and Maintenance	1,142,278.92	273,515.48	226,398.50	642,364.94	0.00
Pupil Transportation	562,732.43	29,260.00	533,472.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,230.00	0.00	1,230.00	0.00	0.00
Support Serv - Staff & Personnel	500.00	0.00	0.00	500.00	500.00
Support Serv - Technology	122,935.00	0.00	36,458.04	86,476.96	86,476.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	342,566.35	0.00	342,566.35	0.00	0.00
Community Services	29,072.77	0.00	29,072.77	0.00	0.00
Payments to Government Agencies	37,265.30	37,265.30	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	91.90	0.00	91.90	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,595.00	0.00	0.00	2,595.00	2,595.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	564,771.95	251,157.25	313,614.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,856,240.00	1,856,240.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,816.66	29,816.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,129,712.79	**2,493,209.39**	**8,619,135.74**	**1,017,367.66**	**375,002.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11300 Niles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,117,625.53	30.58	23,117,594.95	0.00	0.00
Support Serv - Pupil	2,980,175.71	0.00	2,980,175.71	0.00	0.00
Support Serv - Instructional	2,384,550.02	87,017.43	2,297,532.59	0.00	0.00
Support Serv - Board of Ed	63,290.87	0.00	63,290.87	0.00	0.00
Support Serv - Executive Adm	386,360.43	0.00	386,360.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,643,196.81	0.00	2,643,196.81	0.00	0.00
Support Serv - Business	405,028.43	12,898.53	32,000.00	360,129.90	360,129.90
Operations and Maintenance	3,726,589.94	14,499.00	232,525.49	3,479,565.45	0.00
Pupil Transportation	2,094,109.08	0.00	2,094,109.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,395.22	0.00	7,395.22	0.00	0.00
Support Serv - Staff & Personnel	428,620.81	0.00	82,545.98	346,074.83	346,074.83
Support Serv - Technology	230,200.99	0.00	0.00	230,200.99	230,200.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	121,003.71	0.00	121,003.71	0.00	0.00
Support Serv - Other	730,258.11	17,605.44	712,652.67	0.00	0.00
Community Services	6,436.00	0.00	6,436.00	0.00	0.00
Payments to Government Agencies	130,135.06	130,135.06	0.00	0.00	0.00
Facilities Acquisition	290,425.08	290,425.08	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,942,523.78	93,800.17	1,848,723.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,088,456.26	2,088,456.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	812,761.71	812,761.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,589,143.55	**3,547,629.26**	**36,625,543.12**	**4,415,971.17**	**936,405.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11310 Buchanan Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,196,973.02	3,224.00	11,193,749.02	0.00	0.00
Support Serv - Pupil	1,003,984.15	0.00	1,003,984.15	0.00	0.00
Support Serv - Instructional	876,907.54	0.00	876,907.54	0.00	0.00
Support Serv - Board of Ed	89,034.33	0.00	89,034.33	0.00	0.00
Support Serv - Executive Adm	316,095.66	0.00	316,095.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,088,450.33	0.00	1,088,450.33	0.00	0.00
Support Serv - Business	386,878.16	12,660.97	0.00	374,217.19	374,217.19
Operations and Maintenance	1,719,181.71	0.00	526,729.77	1,192,451.94	0.00
Pupil Transportation	994,316.06	53,000.00	941,316.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,000.00	0.00	20,000.00	0.00	0.00
Support Serv - Staff & Personnel	6,281.53	0.00	4,724.00	1,557.53	1,557.53
Support Serv - Technology	303,988.29	0.00	157,937.23	146,051.06	146,051.06
Support Serv - Pupil Accounting	7,506.25	0.00	7,506.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	336,431.06	0.00	336,431.06	0.00	0.00
Community Services	38,773.06	0.00	38,773.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,241,947.13	488,397.15	753,549.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,346,792.31	1,346,792.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,390.56	4,390.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,977,931.15	**1,908,464.99**	**17,355,188.44**	**1,714,277.72**	**521,825.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11320 Watervliet School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,739,586.12	11,885.21	10,727,700.91	0.00	0.00
Support Serv - Pupil	1,082,105.14	0.00	1,082,105.14	0.00	0.00
Support Serv - Instructional	730,059.61	0.00	730,059.61	0.00	0.00
Support Serv - Board of Ed	50,060.04	0.00	50,060.04	0.00	0.00
Support Serv - Executive Adm	330,149.23	0.00	330,149.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,028,736.57	0.00	1,028,736.57	0.00	0.00
Support Serv - Business	365,471.08	13,517.98	0.00	351,953.10	351,953.10
Operations and Maintenance	1,455,561.22	13,719.89	157,974.85	1,283,866.48	0.00
Pupil Transportation	691,060.01	0.00	691,060.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,055.21	0.00	9,055.21	0.00	0.00
Support Serv - Staff & Personnel	13,395.90	0.00	2,305.33	11,090.57	11,090.57
Support Serv - Technology	327,544.15	0.00	27,659.48	299,884.67	299,884.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	605,569.01	0.00	605,569.01	0.00	0.00
Community Services	2,803.38	0.00	2,803.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	116,387.00	0.00	116,387.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	52,594.00	52,594.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,438,137.50	695,172.16	742,965.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,472,455.00	1,472,455.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	343,177.07	343,177.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,853,907.24	**2,602,521.31**	**16,304,591.11**	**1,946,794.82**	**662,928.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11330 Coloma Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,899,286.57	24,875.16	8,874,411.41	0.00	0.00
Support Serv - Pupil	764,661.41	0.00	764,661.41	0.00	0.00
Support Serv - Instructional	824,036.79	0.00	824,036.79	0.00	0.00
Support Serv - Board of Ed	61,769.47	0.00	61,769.47	0.00	0.00
Support Serv - Executive Adm	295,485.03	0.00	295,485.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,118,956.47	0.00	1,118,956.47	0.00	0.00
Support Serv - Business	425,012.72	16,887.43	3,063.00	405,062.29	405,062.29
Operations and Maintenance	1,414,415.18	0.00	332,843.01	1,081,572.17	0.00
Pupil Transportation	840,708.98	271,698.04	569,010.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,985.68	0.00	5,985.68	0.00	0.00
Support Serv - Staff & Personnel	8,314.79	0.00	8,314.79	0.00	0.00
Support Serv - Technology	195,865.36	133,302.63	23,103.45	39,459.28	39,459.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	429,576.87	0.00	429,576.87	0.00	0.00
Community Services	55,836.29	0.00	55,836.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,954,240.84	589,179.66	1,365,061.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,557,143.50	16,557,143.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	116,320.58	116,320.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,967,616.53	**17,709,407.00**	**14,732,115.79**	**1,526,093.74**	**444,521.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11340 Bridgman Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,023,182.33	0.00	8,023,182.33	0.00	0.00
Support Serv - Pupil	758,779.30	0.00	758,779.30	0.00	0.00
Support Serv - Instructional	377,429.92	0.00	377,429.92	0.00	0.00
Support Serv - Board of Ed	55,171.65	0.00	55,171.65	0.00	0.00
Support Serv - Executive Adm	621,920.30	0.00	621,920.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	924,314.97	0.00	924,314.97	0.00	0.00
Support Serv - Business	480,692.59	112,100.29	0.00	368,592.30	368,592.30
Operations and Maintenance	1,493,142.75	0.00	194,210.00	1,298,932.75	0.00
Pupil Transportation	327,078.37	8,500.00	318,578.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	434,786.58	22,166.24	412,620.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	875,559.68	329,693.51	545,866.17	0.00	0.00
Community Services	712,592.24	281,379.71	431,212.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,732,061.24	1,732,061.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	152,697.70	152,697.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,969,409.62	**2,638,598.69**	**12,663,285.88**	**1,667,525.05**	**368,592.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11670 Hagar Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	607,460.02	0.00	607,460.02	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	25,125.31	0.00	25,125.31	0.00	0.00
Support Serv - Board of Ed	68,045.95	41,990.32	26,055.63	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	61,401.89	0.00	61,401.89	0.00	0.00
Support Serv - Business	5,357.69	0.00	0.00	5,357.69	5,357.69
Operations and Maintenance	51,432.29	2,543.70	119.98	48,768.61	0.00
Pupil Transportation	3,056.32	0.00	3,056.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,488.43	4,699.60	52,788.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	879,367.90	**49,233.62**	**776,007.98**	**54,126.30**	**5,357.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11830 Sodus Township S/D #5
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	399,114.13	0.00	399,114.13	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,840.00	0.00	2,840.00	0.00	0.00
Support Serv - Board of Ed	31,523.87	0.00	31,523.87	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	223,055.16	0.00	223,055.16	0.00	0.00
Support Serv - Business	5,899.00	0.00	0.00	5,899.00	5,899.00
Operations and Maintenance	120,259.92	0.00	10,166.00	110,093.92	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,712.34	0.00	1,712.34	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,674.00	0.00	11,674.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,602.44	0.00	58,602.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	854,680.86	**0.00**	**738,687.94**	**115,992.92**	**5,899.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11900 Bridge Academy of Southwest Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	412,014.00	27,166.00	384,848.00	0.00	0.00
Support Serv - Pupil	10,015.00	0.00	10,015.00	0.00	0.00
Support Serv - Instructional	3,597.00	0.00	3,597.00	0.00	0.00
Support Serv - Board of Ed	14,490.00	0.00	14,490.00	0.00	0.00
Support Serv - Executive Adm	46,232.00	0.00	46,232.00	0.00	0.00
Support Serv - Grant Writer	8,557.00	0.00	8,557.00	0.00	0.00
Support Serv - School Adm	173,319.00	0.00	173,319.00	0.00	0.00
Support Serv - Business	29,664.00	0.00	4,485.00	25,179.00	25,179.00
Operations and Maintenance	18,218.00	0.00	0.00	18,218.00	0.00
Pupil Transportation	125.00	0.00	125.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,396.00	0.00	7,396.00	0.00	0.00
Support Serv - Staff & Personnel	26,148.00	0.00	4,800.00	21,348.00	21,348.00
Support Serv - Technology	8,217.00	0.00	0.00	8,217.00	8,217.00
Support Serv - Pupil Accounting	13,305.00	0.00	13,305.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59.00	0.00	59.00	0.00	0.00
Community Services	398.00	0.00	398.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	771,754.00	**27,166.00**	**671,626.00**	**72,962.00**	**54,744.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11901 Countryside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,545,932.85	0.00	5,545,932.85	0.00	0.00
Support Serv - Pupil	281,010.71	0.00	281,010.71	0.00	0.00
Support Serv - Instructional	637,683.46	125,069.93	512,613.53	0.00	0.00
Support Serv - Board of Ed	61,466.46	0.00	61,466.46	0.00	0.00
Support Serv - Executive Adm	553,577.09	0.00	553,577.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	660,953.67	0.00	660,953.67	0.00	0.00
Support Serv - Business	253,844.76	0.00	10,573.91	243,270.85	243,270.85
Operations and Maintenance	534,727.39	18,541.58	67,581.53	448,604.28	0.00
Pupil Transportation	698,343.33	0.00	698,343.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,911.97	0.00	3,911.97	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,530.52	271.26	156,259.26	0.00	0.00
Community Services	350.00	0.00	350.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	521,505.05	28,843.24	492,661.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	853,766.79	853,766.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,763,604.05	**1,026,492.80**	**9,045,236.12**	**691,875.13**	**243,270.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11903 Benton Harbor Charter School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,792,299.20	300,284.30	2,492,014.90	0.00	0.00
Support Serv - Pupil	75,583.53	0.00	75,583.53	0.00	0.00
Support Serv - Instructional	210,512.70	1,959.13	208,553.57	0.00	0.00
Support Serv - Board of Ed	36,760.10	0.00	36,760.10	0.00	0.00
Support Serv - Executive Adm	646,488.21	0.00	646,488.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	470,727.79	5,368.74	465,359.05	0.00	0.00
Support Serv - Business	17,863.58	10,173.91	0.00	7,689.67	7,689.67
Operations and Maintenance	522,074.65	16,652.71	18,908.66	486,513.28	0.00
Pupil Transportation	372,473.07	0.00	372,473.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,633.08	0.00	32,633.08	0.00	0.00
Support Serv - Staff & Personnel	23,204.59	0.00	2,000.00	21,204.59	21,204.59
Support Serv - Technology	52,960.08	52,960.08	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,300.07	0.00	15,300.07	0.00	0.00
Community Services	31,133.50	0.00	31,133.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	433,077.10	433,077.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	414,733.86	263,615.44	151,118.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,026,798.38	5,026,798.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,174,623.49	**6,110,889.79**	**4,548,326.16**	**515,407.54**	**28,894.26**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
11904 Mildred C. Wells Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,183,620.36	60,242.72	1,123,377.64	0.00	0.00
Support Serv - Pupil	96,106.10	0.00	96,106.10	0.00	0.00
Support Serv - Instructional	165,249.85	0.00	165,249.85	0.00	0.00
Support Serv - Board of Ed	26,930.71	0.00	26,930.71	0.00	0.00
Support Serv - Executive Adm	195,546.53	0.00	195,546.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	272,260.22	0.00	272,260.22	0.00	0.00
Support Serv - Business	84,645.89	2,282.95	13,717.31	68,645.63	68,645.63
Operations and Maintenance	385,202.99	103,639.30	109,715.96	171,847.73	0.00
Pupil Transportation	134,301.65	0.00	134,301.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,234.07	0.00	16,234.07	0.00	0.00
Support Serv - Staff & Personnel	82,841.36	0.00	45,110.89	37,730.47	37,730.47
Support Serv - Technology	35,310.37	0.00	7,992.31	27,318.06	27,318.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	503.78	0.00	503.78	0.00	0.00
Community Services	22,354.18	0.00	22,354.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	219,891.42	24,636.70	195,254.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,920,999.48	**190,801.67**	**2,424,655.92**	**305,541.89**	**133,694.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
12000 Branch ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	622,279.03	4,516.00	617,763.03	0.00	0.00
Support Serv - Pupil	45,177.65	0.00	45,177.65	0.00	0.00
Support Serv - Instructional	723,443.38	0.00	723,443.38	0.00	0.00
Support Serv - Board of Ed	13,381.99	0.00	13,381.99	0.00	0.00
Support Serv - Executive Adm	334,429.43	0.00	334,429.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	909.49	0.00	909.49	0.00	0.00
Support Serv - Business	217,434.62	297.71	9,212.61	207,924.30	207,924.30
Operations and Maintenance	58,593.60	3,217.14	26,111.68	29,264.78	0.00
Pupil Transportation	43,010.34	0.00	43,010.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,386.72	0.00	3,386.72	0.00	0.00
Support Serv - Staff & Personnel	1,712.40	0.00	1,712.40	0.00	0.00
Support Serv - Technology	68,623.37	2,110.38	3,544.66	62,968.33	62,968.33
Support Serv - Pupil Accounting	37,774.44	0.00	37,774.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,976.29	2,851.00	119,125.29	0.00	0.00
Community Services	3,725,208.08	49,052.24	3,676,155.84	0.00	0.00
Payments to Government Agencies	477,024.27	477,024.27	0.00	0.00	0.00
Facilities Acquisition	218,374.00	218,374.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,382,456.63	127,730.39	12,254,726.24	0.00	0.00
Support Serv - Pupil	3,276,192.30	1,998.00	3,274,194.30	0.00	0.00
Support Serv - Instructional	1,836,398.12	0.00	1,836,398.12	0.00	0.00
Support Serv - Board of Ed	16,777.00	0.00	16,777.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	536,660.61	8,002.80	0.00	528,657.81	528,657.81
Operations and Maintenance	930,318.60	39,350.83	1,687.88	889,279.89	0.00
Pupil Transportation	225,772.12	0.00	225,772.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,529.19	0.00	2,630.46	4,898.73	4,898.73
Support Serv - Technology	349,779.50	10,345.00	450.74	338,983.76	338,983.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	99,494.76	15,510.32	83,984.44	0.00	0.00
Community Services	42,347.65	0.00	42,347.65	0.00	0.00
Payments to Government Agencies	7,500.00	7,500.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,491,179.38	4,491,179.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,915,144.96	**5,459,059.46**	**23,394,107.90**	**2,061,977.60**	**1,143,432.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
12010 Coldwater Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,328,941.12	275,488.69	20,053,452.43	0.00	0.00
Support Serv - Pupil	1,736,720.40	0.00	1,736,720.40	0.00	0.00
Support Serv - Instructional	770,799.24	0.00	770,799.24	0.00	0.00
Support Serv - Board of Ed	140,345.59	0.00	140,345.59	0.00	0.00
Support Serv - Executive Adm	429,425.89	386.73	429,039.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,857,437.70	782.89	1,856,654.81	0.00	0.00
Support Serv - Business	588,998.56	33,074.01	0.00	555,924.55	555,924.55
Operations and Maintenance	2,890,017.56	65,716.19	116,370.33	2,707,931.04	0.00
Pupil Transportation	1,956,058.52	3,680.54	1,952,377.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,507.54	0.00	51,507.54	0.00	0.00
Support Serv - Staff & Personnel	22,479.68	0.00	21,369.68	1,110.00	1,110.00
Support Serv - Technology	754,087.10	173,447.70	0.00	580,639.40	580,639.40
Support Serv - Pupil Accounting	56,658.43	0.00	56,658.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	833,530.02	4,773.96	828,756.06	0.00	0.00
Community Services	183,800.05	0.00	183,800.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	171,922.00	0.00	171,922.00	0.00	0.00
Special Revenue Funds					
Instructional	83,847.18	26,480.86	57,366.32	0.00	0.00
Support Serv - Pupil	100,071.83	0.00	100,071.83	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,249.04	0.00	3,027.12	221.92	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,561,823.41	1,315,495.75	1,246,327.66	0.00	0.00
Community Services	351,005.96	4.68	351,001.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,205,920.66	3,205,920.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,815,288.94	1,815,288.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,893,936.42	**6,920,541.60**	**30,127,567.91**	**3,845,826.91**	**1,137,673.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
12020 Bronson Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,781,164.02	10,290.52	6,770,873.50	0.00	0.00
Support Serv - Pupil	515,513.95	0.00	515,513.95	0.00	0.00
Support Serv - Instructional	121,874.04	0.00	121,874.04	0.00	0.00
Support Serv - Board of Ed	33,953.32	0.00	33,953.32	0.00	0.00
Support Serv - Executive Adm	259,607.70	0.00	259,607.70	0.00	0.00
Support Serv - Grant Writer	6,649.33	0.00	6,649.33	0.00	0.00
Support Serv - School Adm	744,917.47	0.00	744,917.47	0.00	0.00
Support Serv - Business	163,595.45	10,216.31	0.00	153,379.14	153,379.14
Operations and Maintenance	1,087,486.98	148,980.25	5,633.20	932,873.53	0.00
Pupil Transportation	605,215.31	1,041.00	604,174.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	14,360.40	0.00	14,360.40	0.00	0.00
Support Serv - Technology	238,954.79	0.00	399.99	238,554.80	238,554.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	354,852.87	33,124.74	321,728.13	0.00	0.00
Community Services	11,634.15	0.00	11,634.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,856.00	3,856.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	17,652.55	0.00	17,652.55	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	761,381.99	373,059.99	388,322.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	288,144.08	288,144.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,010,814.40	**868,712.89**	**9,817,294.04**	**1,324,807.47**	**391,933.94**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
12040 Quincy Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,776,342.25	337.45	7,776,004.80	0.00	0.00
Support Serv - Pupil	601,695.91	0.00	601,695.91	0.00	0.00
Support Serv - Instructional	206,462.76	0.00	206,462.76	0.00	0.00
Support Serv - Board of Ed	54,163.75	0.00	54,163.75	0.00	0.00
Support Serv - Executive Adm	289,931.80	0.00	289,931.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	626,484.27	2,520.00	623,964.27	0.00	0.00
Support Serv - Business	220,340.93	7,375.68	0.00	212,965.25	212,965.25
Operations and Maintenance	1,177,531.20	32,305.05	65,365.00	1,079,861.15	0.00
Pupil Transportation	691,971.13	100,836.00	591,135.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	785.00	0.00	785.00	0.00	0.00
Support Serv - Technology	234,970.55	19,600.24	0.00	215,370.31	215,370.31
Support Serv - Pupil Accounting	15,733.28	0.00	15,733.28	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	438,116.60	3,651.08	434,465.52	0.00	0.00
Community Services	9,836.72	0.00	9,836.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	518,905.00	518,905.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,054,742.95	457,341.96	597,400.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	736,586.26	736,586.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	51,578.13	51,578.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,706,178.49	**1,931,036.85**	**11,266,944.93**	**1,508,196.71**	**428,335.56**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
12901 Pansophia Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,401,641.00	8,377.00	2,393,264.00	0.00	0.00
Support Serv - Pupil	187,201.00	0.00	187,201.00	0.00	0.00
Support Serv - Instructional	120,468.00	0.00	120,468.00	0.00	0.00
Support Serv - Board of Ed	69,755.00	0.00	69,755.00	0.00	0.00
Support Serv - Executive Adm	464,237.00	0.00	464,237.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	465,592.00	0.00	465,592.00	0.00	0.00
Support Serv - Business	4,558.00	3,643.00	0.00	915.00	915.00
Operations and Maintenance	413,646.00	174,613.00	46,383.00	192,650.00	0.00
Pupil Transportation	284,758.00	98,887.00	185,871.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	128,091.00	0.00	54,840.00	73,251.00	73,251.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,233.00	0.00	19,233.00	0.00	0.00
Community Services	58.00	0.00	58.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,411.00	18,411.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,963.00	191,396.00	199,567.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	148,276.00	148,276.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,116,888.00	**643,603.00**	**4,206,469.00**	**266,816.00**	**74,166.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13000 Calhoun Intermediate School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	282,884.39	0.00	282,884.39	0.00	0.00
Support Serv - Instructional	10,814,056.19	4,406.48	10,809,649.71	0.00	0.00
Support Serv - Board of Ed	20,347.78	0.00	20,347.78	0.00	0.00
Support Serv - Executive Adm	465,676.34	0.00	465,676.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,099,170.84	1,405.76	266,912.44	830,852.64	830,852.64
Operations and Maintenance	121,075.11	0.00	2,702.00	118,373.11	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	72,381.44	0.00	72,381.44	0.00	0.00
Support Serv - Communication	408,749.84	0.00	408,749.84	0.00	0.00
Support Serv - Staff & Personnel	537,468.38	3,993.35	273,929.00	259,546.03	259,546.03
Support Serv - Technology	715,363.52	92,477.24	600.00	622,286.28	622,286.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	136,566.63	0.00	136,566.63	0.00	0.00
Support Serv - Other	424,131.38	0.00	424,131.38	0.00	0.00
Community Services	3,703,802.57	0.00	3,703,802.57	0.00	0.00
Payments to Government Agencies	10,090,244.14	10,090,244.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,451,292.55	147,164.76	12,304,127.79	0.00	0.00
Support Serv - Pupil	15,672,159.69	15,151.65	15,657,008.04	0.00	0.00
Support Serv - Instructional	4,041,597.58	7,901.77	4,033,695.81	0.00	0.00
Support Serv - Board of Ed	37,614.23	0.00	37,614.23	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,095,200.62	4,903.46	1,090,297.16	0.00	0.00
Support Serv - Business	375,811.77	33,479.77	0.00	342,332.00	342,332.00
Operations and Maintenance	2,026,824.39	52,821.54	0.00	1,974,002.85	0.00
Pupil Transportation	2,664,112.78	0.00	2,664,112.78	0.00	0.00
Support Serv - Planning & Research	108,999.41	0.00	108,999.41	0.00	0.00
Support Serv - Communication	129,890.88	0.00	129,890.88	0.00	0.00
Support Serv - Staff & Personnel	445,200.10	7,986.70	5,000.00	432,213.40	432,213.40
Support Serv - Technology	2,674,444.15	51,053.92	131,584.70	2,491,805.53	2,491,805.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	156,156.99	92,575.18	63,581.81	0.00	0.00
Community Services	107,960.93	0.00	107,960.93	0.00	0.00
Payments to Government Agencies	12,405,257.88	12,405,257.88	0.00	0.00	0.00
Facilities Acquisition	332,694.08	332,694.08	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	83,617,136.58	**23,343,517.68**	**53,202,207.06**	**7,071,411.84**	**4,979,035.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13020 Battle Creek Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,690,304.34	134,405.72	29,555,898.62	0.00	0.00
Support Serv - Pupil	3,743,076.07	0.00	3,743,076.07	0.00	0.00
Support Serv - Instructional	3,391,246.12	0.00	3,391,246.12	0.00	0.00
Support Serv - Board of Ed	222,638.05	0.00	222,638.05	0.00	0.00
Support Serv - Executive Adm	546,146.41	0.00	546,146.41	0.00	0.00
Support Serv - Grant Writer	24,085.69	0.00	24,085.69	0.00	0.00
Support Serv - School Adm	3,289,883.25	0.00	3,289,883.25	0.00	0.00
Support Serv - Business	734,616.97	57,134.57	19,395.66	658,086.74	658,086.74
Operations and Maintenance	5,737,446.23	51,233.69	55,421.37	5,630,791.17	0.00
Pupil Transportation	1,538,684.71	0.00	1,538,684.71	0.00	0.00
Support Serv - Planning & Research	110,373.63	0.00	110,373.63	0.00	0.00
Support Serv - Communication	127,616.04	0.00	127,616.04	0.00	0.00
Support Serv - Staff & Personnel	463,651.69	0.00	20,186.63	443,465.06	443,465.06
Support Serv - Technology	759,813.21	24,496.56	721.12	734,595.53	734,595.53
Support Serv - Pupil Accounting	339,035.47	0.00	339,035.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	626,323.32	0.00	626,323.32	0.00	0.00
Community Services	881,068.85	0.00	881,068.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	213,836.54	12,368.00	201,468.54	0.00	0.00
Special Revenue Funds					
Instructional	2,705,866.18	15,140.44	2,690,725.74	0.00	0.00
Support Serv - Pupil	189,973.41	0.00	189,973.41	0.00	0.00
Support Serv - Instructional	1,061,555.90	0.00	1,061,555.90	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	54,501.15	0.00	54,501.15	0.00	0.00
Support Serv - Grant Writer	3,825.00	0.00	3,825.00	0.00	0.00
Support Serv - School Adm	680,702.84	0.00	680,702.84	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	387,640.29	20,123.47	17,424.70	350,092.12	0.00
Pupil Transportation	38,941.76	0.00	38,941.76	0.00	0.00
Support Serv - Planning & Research	482,472.20	0.00	482,472.20	0.00	0.00
Support Serv - Communication	2,403.34	0.00	2,403.34	0.00	0.00
Support Serv - Staff & Personnel	1,786,754.87	0.00	0.00	1,786,754.87	1,786,754.87
Support Serv - Technology	9,600.00	0.00	9,052.80	547.20	547.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	187,520.27	0.00	187,520.27	0.00	0.00
Support Serv - Other	3,943,527.95	1,905,920.09	2,037,607.86	0.00	0.00
Community Services	1,697,854.00	0.00	1,697,854.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	341,856.25	341,856.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,913,399.57	3,913,399.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,989,338.08	2,989,338.08	0.00	0.00	0.00
Trust Funds					
All Costs *	311,761.50	0.00	311,761.50	0.00	0.00
Enterprise Funds					
All Costs *	1,327,179.62	0.00	1,327,179.62	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	74,556,520.77	**9,465,416.44**	**55,486,771.64**	**9,604,332.69**	**3,623,449.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13050 Athens Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,841,642.09	8,647.15	3,832,994.94	0.00	0.00
Support Serv - Pupil	98,343.91	0.00	98,343.91	0.00	0.00
Support Serv - Instructional	428,946.42	147,600.00	281,346.42	0.00	0.00
Support Serv - Board of Ed	29,420.21	0.00	29,420.21	0.00	0.00
Support Serv - Executive Adm	65,125.05	0.00	65,125.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	374,699.88	0.00	374,699.88	0.00	0.00
Support Serv - Business	157,640.53	7,880.90	0.00	149,759.63	149,759.63
Operations and Maintenance	540,864.30	8,810.00	15,287.16	516,767.14	0.00
Pupil Transportation	391,954.21	0.00	391,954.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,507.36	0.00	1,507.36	0.00	0.00
Support Serv - Staff & Personnel	1,207.00	0.00	0.00	1,207.00	1,207.00
Support Serv - Technology	130,471.60	14,921.28	18,126.34	97,423.98	97,423.98
Support Serv - Pupil Accounting	1,190.00	0.00	1,190.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	167,901.77	8,437.43	159,464.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,223.53	187,744.50	193,479.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	502,241.40	502,241.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,114,379.26	**886,282.66**	**5,462,938.85**	**765,157.75**	**248,390.61**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13070 Harper Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,087,378.79	0.00	22,087,378.79	0.00	0.00
Support Serv - Pupil	1,513,196.11	0.00	1,513,196.11	0.00	0.00
Support Serv - Instructional	882,774.52	100.82	882,673.70	0.00	0.00
Support Serv - Board of Ed	112,721.06	0.00	112,721.06	0.00	0.00
Support Serv - Executive Adm	705,544.93	0.00	705,544.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,710,064.69	0.00	1,710,064.69	0.00	0.00
Support Serv - Business	574,957.67	15,655.17	0.00	559,302.50	559,302.50
Operations and Maintenance	3,813,329.04	0.00	685,275.18	3,128,053.86	0.00
Pupil Transportation	1,543,374.01	0.00	1,543,374.01	0.00	0.00
Support Serv - Planning & Research	24,000.00	0.00	24,000.00	0.00	0.00
Support Serv - Communication	60,908.43	0.00	60,908.43	0.00	0.00
Support Serv - Staff & Personnel	156,917.69	0.00	0.00	156,917.69	156,917.69
Support Serv - Technology	623,819.82	0.00	21,394.49	602,425.33	602,425.33
Support Serv - Pupil Accounting	119,832.89	0.00	119,832.89	0.00	0.00
Support Serv - Central - Other	497.18	0.00	497.18	0.00	0.00
Support Serv - Other	773,715.12	0.00	773,715.12	0.00	0.00
Community Services	301,746.66	250.81	301,495.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,700.96	0.00	1,581.89	119.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,000,338.78	860,946.44	1,139,392.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,338,273.51	5,338,273.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	341,311.69	341,311.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,686,403.55	**6,556,538.44**	**31,683,046.66**	**4,446,818.45**	**1,318,645.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13080 Homer Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,258,846.04	376.91	7,258,469.13	0.00	0.00
Support Serv - Pupil	767,162.55	0.00	767,162.55	0.00	0.00
Support Serv - Instructional	373,880.13	0.00	373,880.13	0.00	0.00
Support Serv - Board of Ed	65,104.13	0.00	65,104.13	0.00	0.00
Support Serv - Executive Adm	303,747.42	0.00	303,747.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	582,830.65	0.00	582,830.65	0.00	0.00
Support Serv - Business	302,214.01	13,620.95	5,950.01	282,643.05	282,643.05
Operations and Maintenance	1,003,121.04	0.00	23,636.01	979,485.03	0.00
Pupil Transportation	546,229.69	69,852.00	476,377.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,746.06	0.00	3,746.06	0.00	0.00
Support Serv - Staff & Personnel	6,086.51	0.00	0.00	6,086.51	6,086.51
Support Serv - Technology	332,808.70	0.00	48,656.89	284,151.81	284,151.81
Support Serv - Pupil Accounting	11,625.04	0.00	11,625.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,321.52	989.19	371,332.33	0.00	0.00
Community Services	59,236.65	0.00	59,236.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	565,536.02	565,536.02	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	920,197.66	317,476.69	602,720.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,906,493.54	1,906,493.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,381,187.36	**2,874,345.30**	**10,954,475.66**	**1,552,366.40**	**572,881.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13090 Lakeview Sch. District (Calhoun)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,343,764.94	0.00	29,343,764.94	0.00	0.00
Support Serv - Pupil	2,444,573.15	0.00	2,444,573.15	0.00	0.00
Support Serv - Instructional	1,921,726.82	0.00	1,921,726.82	0.00	0.00
Support Serv - Board of Ed	109,124.27	0.00	109,124.27	0.00	0.00
Support Serv - Executive Adm	368,895.18	0.00	368,895.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,097,644.15	0.00	3,097,644.15	0.00	0.00
Support Serv - Business	940,885.29	108,762.41	4,431.05	827,691.83	827,691.83
Operations and Maintenance	3,969,148.23	22,478.17	0.00	3,946,670.06	0.00
Pupil Transportation	1,107,994.19	9,942.59	1,098,051.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	257,066.43	0.00	257,066.43	0.00	0.00
Support Serv - Staff & Personnel	495,482.93	0.00	12,594.28	482,888.65	482,888.65
Support Serv - Technology	730,820.05	14,866.00	42,801.05	673,153.00	673,153.00
Support Serv - Pupil Accounting	104,326.05	0.00	104,326.05	0.00	0.00
Support Serv - Central - Other	59,241.37	0.00	59,241.37	0.00	0.00
Support Serv - Other	872,275.49	0.00	872,275.49	0.00	0.00
Community Services	499,156.54	0.00	499,156.54	0.00	0.00
Payments to Government Agencies	8,344.36	8,344.36	0.00	0.00	0.00
Facilities Acquisition	35,253.73	35,253.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	102,771.85	0.00	102,771.85	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,521.33	0.00	5,844.65	1,676.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,146,851.26	1,317,890.16	1,828,961.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,174,983.25	6,174,983.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,421,974.53	3,421,974.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,219,825.39	**11,114,495.20**	**42,173,249.97**	**5,932,080.22**	**1,983,733.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13095 Mar Lee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,539,410.12	22,320.00	2,517,090.12	0.00	0.00
Support Serv - Pupil	111,325.26	0.00	111,325.26	0.00	0.00
Support Serv - Instructional	33,824.08	890.14	32,933.94	0.00	0.00
Support Serv - Board of Ed	22,405.66	0.00	22,405.66	0.00	0.00
Support Serv - Executive Adm	115,292.43	0.00	115,292.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,529.74	0.00	209,529.74	0.00	0.00
Support Serv - Business	128,152.83	3,090.91	0.00	125,061.92	125,061.92
Operations and Maintenance	208,090.96	0.00	5,395.25	202,695.71	0.00
Pupil Transportation	244,231.08	0.00	244,231.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,163.61	0.00	4,163.61	0.00	0.00
Support Serv - Staff & Personnel	48,748.43	0.00	48,748.43	0.00	0.00
Support Serv - Technology	59,167.08	0.00	943.29	58,223.79	58,223.79
Support Serv - Pupil Accounting	832.52	0.00	832.52	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,268.72	0.00	37,268.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	410,456.00	107,344.21	303,111.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	161,940.00	161,940.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,334,838.52	**295,585.26**	**3,653,271.84**	**385,981.42**	**183,285.71**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13110 Marshall Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,871,341.21	33,336.64	19,838,004.57	0.00	0.00
Support Serv - Pupil	2,466,655.24	0.00	2,466,655.24	0.00	0.00
Support Serv - Instructional	769,022.03	0.00	769,022.03	0.00	0.00
Support Serv - Board of Ed	100,193.65	0.00	100,193.65	0.00	0.00
Support Serv - Executive Adm	186,573.47	0.00	186,573.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,251,040.42	0.00	2,251,040.42	0.00	0.00
Support Serv - Business	561,694.38	10,075.00	0.00	551,619.38	551,619.38
Operations and Maintenance	3,631,930.40	23,000.00	46,631.79	3,562,298.61	0.00
Pupil Transportation	1,910,987.84	111,020.00	1,799,967.84	0.00	0.00
Support Serv - Planning & Research	1,734.12	0.00	1,734.12	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	154,477.22	0.00	3,899.00	150,578.22	150,578.22
Support Serv - Technology	944,963.41	235,473.83	5,400.00	704,089.58	704,089.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,140.00	0.00	9,140.00	0.00	0.00
Support Serv - Other	707,751.58	16,810.92	690,940.66	0.00	0.00
Community Services	343,059.82	0.00	343,059.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,660.66	0.00	0.00	16,660.66	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,587,137.83	767,116.23	820,021.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,166,316.31	2,166,316.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,831,945.79	1,831,945.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,512,625.38	**5,195,094.72**	**29,332,284.21**	**4,985,246.45**	**1,406,287.18**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13120 Pennfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,823,832.29	0.00	14,823,832.29	0.00	0.00
Support Serv - Pupil	1,368,533.47	0.00	1,368,533.47	0.00	0.00
Support Serv - Instructional	1,100,233.06	124,243.05	975,990.01	0.00	0.00
Support Serv - Board of Ed	91,929.60	0.00	91,929.60	0.00	0.00
Support Serv - Executive Adm	403,153.86	0.00	403,153.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,580,240.27	0.00	1,580,240.27	0.00	0.00
Support Serv - Business	479,999.33	66,676.82	3,063.00	410,259.51	410,259.51
Operations and Maintenance	1,911,785.21	0.00	629,200.24	1,282,584.97	0.00
Pupil Transportation	976,016.25	97,367.00	878,649.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,125.02	0.00	17,125.02	0.00	0.00
Support Serv - Staff & Personnel	13,128.11	0.00	13,128.11	0.00	0.00
Support Serv - Technology	319,914.72	0.00	0.00	319,914.72	319,914.72
Support Serv - Pupil Accounting	53,442.48	0.00	53,442.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	736,380.61	0.00	736,380.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	406,900.00	406,900.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	73,420.85	0.00	73,420.85	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,486,012.53	856,610.21	629,402.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,898,753.00	2,898,753.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,056,017.07	1,056,017.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,796,817.73	**5,506,567.15**	**22,277,491.38**	**2,012,759.20**	**730,174.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13130 Tekonsha Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,679,111.01	0.00	1,679,111.01	0.00	0.00
Support Serv - Pupil	60,371.32	0.00	60,371.32	0.00	0.00
Support Serv - Instructional	14,228.80	0.00	14,228.80	0.00	0.00
Support Serv - Board of Ed	27,431.35	0.00	27,431.35	0.00	0.00
Support Serv - Executive Adm	186,666.98	0.00	186,666.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,562.82	0.00	117,562.82	0.00	0.00
Support Serv - Business	110,320.39	3,670.92	38,810.00	67,839.47	67,839.47
Operations and Maintenance	238,007.41	0.00	275.80	237,731.61	0.00
Pupil Transportation	275,225.80	79,654.00	195,571.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	68,409.56	0.00	0.00	68,409.56	68,409.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,163.80	0.00	111,163.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	431,369.00	431,369.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	230,082.35	118,601.24	111,481.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	118,376.70	118,376.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	98,771.40	98,771.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,767,098.69	**850,443.26**	**2,542,674.79**	**373,980.64**	**136,249.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13135 Union City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,757,213.02	38,429.06	7,718,783.96	0.00	0.00
Support Serv - Pupil	638,071.77	0.00	638,071.77	0.00	0.00
Support Serv - Instructional	177,924.94	0.00	177,924.94	0.00	0.00
Support Serv - Board of Ed	93,350.36	0.00	93,350.36	0.00	0.00
Support Serv - Executive Adm	301,772.41	2,404.97	299,367.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	653,138.15	0.00	653,138.15	0.00	0.00
Support Serv - Business	280,349.03	9,975.26	0.00	270,373.77	270,373.77
Operations and Maintenance	1,229,477.42	9,528.00	231,756.32	988,193.10	0.00
Pupil Transportation	845,657.53	179,874.00	665,783.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,750.00	0.00	1,750.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	167,583.06	1,826.47	0.00	165,756.59	165,756.59
Support Serv - Pupil Accounting	19,661.63	0.00	19,661.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	460,130.64	0.00	460,130.64	0.00	0.00
Community Services	3,842.90	0.00	3,842.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	3,063.00	0.00	3,063.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	776,861.76	372,257.83	404,603.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	505,189.75	505,189.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	197,979.56	197,979.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,113,016.93	**1,317,464.90**	**11,371,228.57**	**1,424,323.46**	**436,130.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13900 Battle Creek Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	947,460.35	0.00	947,460.35	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	31,406.39	0.00	31,406.39	0.00	0.00
Support Serv - Board of Ed	11,400.00	0.00	11,400.00	0.00	0.00
Support Serv - Executive Adm	218,014.60	0.00	218,014.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,881.84	0.00	167,881.84	0.00	0.00
Support Serv - Business	3,766.53	0.00	0.00	3,766.53	3,766.53
Operations and Maintenance	178,295.73	0.00	8,399.67	169,896.06	0.00
Pupil Transportation	69,859.15	0.00	69,859.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,877.74	0.00	42,877.74	0.00	0.00
Support Serv - Staff & Personnel	13,841.79	0.00	0.00	13,841.79	13,841.79
Support Serv - Technology	30,042.90	0.00	0.00	30,042.90	30,042.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,464.42	0.00	7,464.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	198,579.04	161,535.98	37,043.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	113,861.04	113,861.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	193,440.50	193,440.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,228,192.02	**468,837.52**	**1,541,807.22**	**217,547.28**	**47,651.22**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13901 Arbor Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,051,060.73	696.20	1,050,364.53	0.00	0.00
Support Serv - Pupil	64,524.51	0.00	64,524.51	0.00	0.00
Support Serv - Instructional	19,989.91	0.00	19,989.91	0.00	0.00
Support Serv - Board of Ed	7,850.00	0.00	7,850.00	0.00	0.00
Support Serv - Executive Adm	7,927.95	0.00	7,927.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	369,564.80	0.00	369,564.80	0.00	0.00
Support Serv - Business	216,626.02	0.00	0.00	216,626.02	216,626.02
Operations and Maintenance	408,006.27	0.00	0.00	408,006.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	375.00	0.00	375.00	0.00	0.00
Support Serv - Technology	4,815.01	0.00	0.00	4,815.01	4,815.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	660.00	0.00	660.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,189.08	23,629.66	199,559.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,374,589.28	**24,325.86**	**1,720,816.12**	**629,447.30**	**221,441.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13902 Endeavor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,584,874.00	0.00	3,584,874.00	0.00	0.00
Support Serv - Pupil	212,234.00	0.00	212,234.00	0.00	0.00
Support Serv - Instructional	795,875.00	0.00	795,875.00	0.00	0.00
Support Serv - Board of Ed	83,212.00	0.00	83,212.00	0.00	0.00
Support Serv - Executive Adm	228,656.00	0.00	228,656.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	534,830.00	0.00	534,830.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,090,186.00	0.00	46,314.00	1,043,872.00	0.00
Pupil Transportation	20,859.00	0.00	20,859.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,399.00	0.00	32,399.00	0.00	0.00
Support Serv - Staff & Personnel	150,512.00	0.00	0.00	150,512.00	150,512.00
Support Serv - Technology	139,360.00	0.00	487.00	138,873.00	138,873.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	4,376.00	0.00	4,376.00	0.00	0.00
Community Services	6,181.00	0.00	6,181.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	477,422.00	0.00	477,422.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,459,008.00	**0.00**	**6,037,621.00**	**1,421,387.00**	**377,515.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13903 Marshall Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,448,371.10	0.00	1,448,371.10	0.00	0.00
Support Serv - Pupil	359.09	0.00	359.09	0.00	0.00
Support Serv - Instructional	103,705.08	0.00	103,705.08	0.00	0.00
Support Serv - Board of Ed	16,892.00	0.00	16,892.00	0.00	0.00
Support Serv - Executive Adm	102,825.91	0.00	102,825.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	258,265.34	1,159.99	257,105.35	0.00	0.00
Support Serv - Business	9,669.81	0.00	5,530.00	4,139.81	4,139.81
Operations and Maintenance	277,373.24	70,801.04	15,775.03	190,797.17	0.00
Pupil Transportation	147,121.65	13,408.00	133,713.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,104.92	0.00	32,104.92	0.00	0.00
Support Serv - Staff & Personnel	79,463.80	0.00	0.00	79,463.80	79,463.80
Support Serv - Technology	39,569.52	0.00	0.00	39,569.52	39,569.52
Support Serv - Pupil Accounting	13,266.00	0.00	13,266.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,595.89	0.00	20,595.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	24,590.99	24,590.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	287,936.45	195,016.95	92,919.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,862,110.79	**304,976.97**	**2,243,163.52**	**313,970.30**	**123,173.13**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
13904 Battle Creek Area Learning Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	816,069.00	305.00	815,764.00	0.00	0.00
Support Serv - Pupil	143,743.00	0.00	143,743.00	0.00	0.00
Support Serv - Instructional	86,450.00	0.00	86,450.00	0.00	0.00
Support Serv - Board of Ed	16,338.00	0.00	16,338.00	0.00	0.00
Support Serv - Executive Adm	42,797.00	0.00	42,797.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	313,647.00	1,048.00	312,599.00	0.00	0.00
Support Serv - Business	106,070.00	9,840.00	7,767.00	88,463.00	88,463.00
Operations and Maintenance	379,779.00	343,468.00	2,739.00	33,572.00	0.00
Pupil Transportation	1,609.00	0.00	1,609.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,718.00	0.00	4,589.00	129.00	129.00
Support Serv - Technology	32,096.00	0.00	0.00	32,096.00	32,096.00
Support Serv - Pupil Accounting	1,350.00	0.00	1,350.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,640.00	22,640.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,476.00	0.00	4,476.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,971,782.00	**377,301.00**	**1,440,221.00**	**154,260.00**	**120,688.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
14000 Heritage Southwest Intermediate School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,438,862.88	0.00	1,438,862.88	0.00	0.00
Support Serv - Pupil	1,318,526.89	0.00	1,318,526.89	0.00	0.00
Support Serv - Instructional	1,235,151.98	0.00	1,235,151.98	0.00	0.00
Support Serv - Board of Ed	15,450.46	0.00	15,450.46	0.00	0.00
Support Serv - Executive Adm	291,742.10	0.00	291,742.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	181,499.72	331.42	0.00	181,168.30	181,168.30
Operations and Maintenance	156,140.53	16,770.00	25,940.40	113,430.13	0.00
Pupil Transportation	52,248.00	0.00	52,248.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,229.00	0.00	1,229.00	0.00	0.00
Support Serv - Staff & Personnel	95,695.90	0.00	94,944.88	751.02	751.02
Support Serv - Technology	76,806.08	0.00	0.00	76,806.08	76,806.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	140,543.07	0.00	140,543.07	0.00	0.00
Payments to Government Agencies	71,201.88	71,201.88	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,840,011.19	0.00	2,840,011.19	0.00	0.00
Support Serv - Pupil	3,313,746.43	0.00	3,313,746.43	0.00	0.00
Support Serv - Instructional	638,197.87	0.00	638,197.87	0.00	0.00
Support Serv - Board of Ed	44,477.45	0.00	44,477.45	0.00	0.00
Support Serv - Executive Adm	109,370.46	0.00	109,370.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	135,587.68	0.00	135,587.68	0.00	0.00
Support Serv - Business	439,662.75	3,324.17	0.00	436,338.58	436,338.58
Operations and Maintenance	537,070.73	43,455.75	0.00	493,614.98	0.00
Pupil Transportation	1,345,862.97	0.00	1,345,862.97	0.00	0.00
Support Serv - Planning & Research	122,788.51	0.00	122,788.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	229,357.40	0.00	23,451.00	205,906.40	205,906.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,519.88	13,103.09	6,416.79	0.00	0.00
Community Services	9,005.00	0.00	9,005.00	0.00	0.00
Payments to Government Agencies	204,397.25	204,397.25	0.00	0.00	0.00
Facilities Acquisition	27,575.62	27,575.62	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,621.00	0.00	1,621.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,093,350.68	**380,159.18**	**13,205,176.01**	**1,508,015.49**	**900,970.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
14010 Cassopolis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,801,681.53	79,997.08	5,721,684.45	0.00	0.00
Support Serv - Pupil	367,652.72	499.50	367,153.22	0.00	0.00
Support Serv - Instructional	634,318.91	0.00	634,318.91	0.00	0.00
Support Serv - Board of Ed	53,918.28	0.00	53,918.28	0.00	0.00
Support Serv - Executive Adm	263,677.48	0.00	263,677.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	860,992.80	0.00	860,992.80	0.00	0.00
Support Serv - Business	439,154.29	14,559.92	0.00	424,594.37	424,594.37
Operations and Maintenance	1,403,975.07	0.00	99,314.52	1,304,660.55	0.00
Pupil Transportation	619,089.20	20,192.93	598,896.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Staff & Personnel	5,850.00	0.00	5,789.00	61.00	61.00
Support Serv - Technology	472,173.18	77,189.90	120,435.69	274,547.59	274,547.59
Support Serv - Pupil Accounting	24,195.07	0.00	24,195.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286,707.47	0.00	286,707.47	0.00	0.00
Community Services	125.00	0.00	125.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,106,247.88	517,778.21	588,469.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,842,602.24	1,842,602.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	346,557.16	346,557.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,530,918.28	**2,899,376.94**	**9,627,677.83**	**2,003,863.51**	**699,202.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
14020 Dowagiac Union School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,399,421.45	7,623.77	14,391,797.68	0.00	0.00
Support Serv - Pupil	1,075,295.75	0.00	1,075,295.75	0.00	0.00
Support Serv - Instructional	1,432,766.77	0.00	1,432,766.77	0.00	0.00
Support Serv - Board of Ed	117,511.80	0.00	117,511.80	0.00	0.00
Support Serv - Executive Adm	358,905.73	0.00	358,905.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,393,856.16	0.00	1,393,856.16	0.00	0.00
Support Serv - Business	656,258.53	32,361.98	0.00	623,896.55	623,896.55
Operations and Maintenance	5,347,834.46	85,213.54	2,882,690.00	2,379,930.92	0.00
Pupil Transportation	1,056,116.73	39,648.00	1,016,468.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,699.01	0.00	7,699.01	0.00	0.00
Support Serv - Staff & Personnel	9,003.31	0.00	7,713.31	1,290.00	1,290.00
Support Serv - Technology	459,337.46	0.00	37,415.69	421,921.77	421,921.77
Support Serv - Pupil Accounting	26,836.50	0.00	26,836.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	602,747.60	0.00	602,747.60	0.00	0.00
Community Services	120,103.80	0.00	120,103.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,743,442.81	875,848.28	867,594.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,564,250.00	3,564,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	477,930.82	477,930.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,849,318.69	**5,082,876.39**	**24,339,403.06**	**3,427,039.24**	**1,047,108.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
14030 Edwardsburg Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,494,602.06	253,801.34	17,240,800.72	0.00	0.00
Support Serv - Pupil	1,398,465.72	12,244.98	1,386,220.74	0.00	0.00
Support Serv - Instructional	730,780.56	24,939.49	705,841.07	0.00	0.00
Support Serv - Board of Ed	53,495.08	0.00	53,495.08	0.00	0.00
Support Serv - Executive Adm	767,115.83	3,804.51	763,311.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,768,798.36	20,452.50	1,748,345.86	0.00	0.00
Support Serv - Business	592,789.90	44,805.23	0.00	547,984.67	547,984.67
Operations and Maintenance	2,711,663.22	59,662.40	2,549.85	2,649,450.97	0.00
Pupil Transportation	1,340,063.24	21,641.80	1,318,421.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,114.35	0.00	0.00	1,114.35	1,114.35
Support Serv - Technology	538,044.21	65,354.87	0.00	472,689.34	472,689.34
Support Serv - Pupil Accounting	71,185.14	0.00	71,185.14	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	768,651.43	5,127.03	763,524.40	0.00	0.00
Community Services	27,535.04	0.00	27,535.04	0.00	0.00
Payments to Government Agencies	257,527.85	0.00	257,527.85	0.00	0.00
Facilities Acquisition	601,677.49	601,677.49	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	33.66	0.00	0.00	33.66	33.66
Operations and Maintenance	23,343.14	0.00	21,475.68	1,867.46	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,604,799.86	663,841.37	940,958.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,026,229.02	2,026,229.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	361,918.59	361,918.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,139,833.75	**4,165,500.62**	**25,301,192.68**	**3,673,140.45**	**1,021,822.02**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
14050 Marcellus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,844,961.52	121,848.38	4,723,113.14	0.00	0.00
Support Serv - Pupil	299,920.63	0.00	299,920.63	0.00	0.00
Support Serv - Instructional	146,656.29	0.00	146,656.29	0.00	0.00
Support Serv - Board of Ed	52,176.46	0.00	52,176.46	0.00	0.00
Support Serv - Executive Adm	223,497.20	3,400.00	220,097.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	873,060.62	0.00	873,060.62	0.00	0.00
Support Serv - Business	253,398.02	22,065.57	224,753.73	6,578.72	6,578.72
Operations and Maintenance	1,028,140.17	0.00	176,797.02	851,343.15	0.00
Pupil Transportation	614,972.68	50,793.00	564,179.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	186,805.74	22,032.85	3,738.68	161,034.21	161,034.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,782.28	3,960.00	184,822.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	569,571.48	316,297.13	253,274.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,216,322.13	1,216,322.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	5,500.00	0.00	5,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,503,765.22	**1,756,719.06**	**7,728,090.08**	**1,018,956.08**	**167,612.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15000 Charlevoix-Emmet ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	583,654.01	612.41	583,041.60	0.00	0.00
Support Serv - Pupil	28,874.37	0.00	28,874.37	0.00	0.00
Support Serv - Instructional	1,306,522.74	6,910.44	1,299,612.30	0.00	0.00
Support Serv - Board of Ed	47,261.33	0.00	47,261.33	0.00	0.00
Support Serv - Executive Adm	305,080.09	541.44	304,538.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	69,690.81	0.00	69,690.81	0.00	0.00
Support Serv - Business	918,466.00	557.42	92,325.04	825,583.54	825,583.54
Operations and Maintenance	195,572.64	1,956.83	3,168.13	190,447.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	350.00	0.00	350.00	0.00	0.00
Support Serv - Communication	45,618.56	175.00	45,443.56	0.00	0.00
Support Serv - Staff & Personnel	144,177.06	0.00	11,156.32	133,020.74	133,020.74
Support Serv - Technology	731.82	0.00	731.82	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	445,585.54	7,439.23	438,146.31	0.00	0.00
Payments to Government Agencies	2,755,687.45	2,755,687.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,621,224.81	320,956.50	4,300,268.31	0.00	0.00
Support Serv - Pupil	8,510,692.23	14.47	8,510,677.76	0.00	0.00
Support Serv - Instructional	2,027,750.26	9,007.09	2,018,743.17	0.00	0.00
Support Serv - Board of Ed	162,669.17	0.00	162,669.17	0.00	0.00
Support Serv - Executive Adm	100,401.02	180.21	100,220.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	697,141.45	172.52	696,968.93	0.00	0.00
Support Serv - Business	676,125.91	9,900.49	96,610.92	569,614.50	569,614.50
Operations and Maintenance	485,444.09	1,904.15	43,550.33	439,989.61	0.00
Pupil Transportation	1,757,444.80	209,762.52	1,547,682.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	118,404.58	0.00	118,404.58	0.00	0.00
Support Serv - Staff & Personnel	404,802.62	0.00	75,865.99	328,936.63	328,936.63
Support Serv - Technology	1,366,992.97	5,742.70	132,458.76	1,228,791.51	1,228,791.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	114,303.46	204.27	114,099.19	0.00	0.00
Support Serv - Other	19,949.90	0.00	19,949.90	0.00	0.00
Community Services	17,035.86	24.98	17,010.88	0.00	0.00
Payments to Government Agencies	13,335,603.41	13,335,603.41	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	397,525.00	397,525.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,660,783.96	**17,064,878.53**	**20,879,521.22**	**3,716,384.21**	**3,085,946.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15010 Beaver Island Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,269,181.48	1,902.76	1,267,278.72	0.00	0.00
Support Serv - Pupil	53,777.64	525.78	53,251.86	0.00	0.00
Support Serv - Instructional	45,024.22	667.80	44,356.42	0.00	0.00
Support Serv - Board of Ed	23,777.37	0.00	23,777.37	0.00	0.00
Support Serv - Executive Adm	215,152.02	60.29	215,091.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,706.84	62.00	149,644.84	0.00	0.00
Support Serv - Business	45,361.21	9,471.33	0.00	35,889.88	35,889.88
Operations and Maintenance	186,365.20	3,295.00	6,472.90	176,597.30	0.00
Pupil Transportation	26,119.84	0.00	26,119.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,979.46	168.70	0.00	2,810.76	2,810.76
Support Serv - Technology	93,270.18	22,430.50	70,839.68	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,823.85	2,832.41	36,991.44	0.00	0.00
Community Services	385.23	186.51	198.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,695.10	6,768.00	2,927.10	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,954.67	21,168.28	94,786.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	246,770.84	246,770.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,523,345.15	**316,310.20**	**1,991,737.01**	**215,297.94**	**38,700.64**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15020 Boyne City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,690,624.40	97,508.42	10,593,115.98	0.00	0.00
Support Serv - Pupil	580,708.63	0.00	580,708.63	0.00	0.00
Support Serv - Instructional	403,951.77	0.00	403,951.77	0.00	0.00
Support Serv - Board of Ed	57,748.33	0.00	57,748.33	0.00	0.00
Support Serv - Executive Adm	326,217.56	0.00	326,217.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	775,578.59	0.00	775,578.59	0.00	0.00
Support Serv - Business	253,025.59	0.00	0.00	253,025.59	253,025.59
Operations and Maintenance	1,771,034.30	30,490.00	230,917.34	1,509,626.96	0.00
Pupil Transportation	859,729.45	188,106.00	671,623.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,189.17	0.00	0.00	1,189.17	1,189.17
Support Serv - Technology	175,295.52	3,329.98	148,159.07	23,806.47	23,806.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	496,342.87	0.00	496,342.87	0.00	0.00
Community Services	39,266.06	0.00	39,266.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,131,805.77	342,698.88	789,106.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,214,200.00	2,214,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,277,348.93	12,277,348.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,054,066.94	**15,153,682.21**	**15,112,736.54**	**1,787,648.19**	**278,021.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15030 Boyne Falls Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,310,343.73	5,771.33	2,304,572.40	0.00	0.00
Support Serv - Pupil	110,060.63	1,077.74	108,982.89	0.00	0.00
Support Serv - Instructional	92,152.51	629.03	91,523.48	0.00	0.00
Support Serv - Board of Ed	14,872.50	0.00	14,872.50	0.00	0.00
Support Serv - Executive Adm	243,658.95	0.00	243,658.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	165,272.16	0.00	165,272.16	0.00	0.00
Support Serv - Business	112,279.25	9,447.98	6,812.40	96,018.87	96,018.87
Operations and Maintenance	342,824.86	48,997.11	26,435.61	267,392.14	0.00
Pupil Transportation	101,978.90	0.00	101,978.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	360.00	0.00	0.00	360.00	360.00
Support Serv - Technology	29,698.59	0.00	27,259.11	2,439.48	2,439.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	57,292.29	6,990.16	50,302.13	0.00	0.00
Community Services	304.00	304.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	389,597.24	143,357.39	246,239.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	631,860.00	631,860.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,286.50	60,286.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,662,842.11	**908,721.24**	**3,387,910.38**	**366,210.49**	**98,818.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15050 Charlevoix Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,192,153.22	314,771.57	7,877,381.65	0.00	0.00
Support Serv - Pupil	496,283.00	6,334.73	489,948.27	0.00	0.00
Support Serv - Instructional	337,395.63	4,829.08	332,566.55	0.00	0.00
Support Serv - Board of Ed	63,837.90	0.00	63,837.90	0.00	0.00
Support Serv - Executive Adm	295,319.48	4,120.25	291,199.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	758,651.30	3,639.00	755,012.30	0.00	0.00
Support Serv - Business	205,480.01	27,402.06	0.00	178,077.95	178,077.95
Operations and Maintenance	1,539,953.47	417,030.40	143,407.33	979,515.74	0.00
Pupil Transportation	566,016.27	131,200.53	434,815.74	0.00	0.00
Support Serv - Planning & Research	350.00	0.00	350.00	0.00	0.00
Support Serv - Communication	2,336.53	0.00	2,336.53	0.00	0.00
Support Serv - Staff & Personnel	2,318.09	168.88	0.00	2,149.21	2,149.21
Support Serv - Technology	312,512.56	141,155.00	171,357.56	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,207.12	1,618.22	330,588.90	0.00	0.00
Community Services	190,446.33	76,003.16	114,443.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	639,913.97	224,083.40	415,830.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,325,264.26	2,325,264.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	346,310.55	346,310.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,606,749.69	**4,023,931.09**	**11,423,075.70**	**1,159,742.90**	**180,227.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15060 East Jordan Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,025,997.29	53,916.83	6,972,080.46	0.00	0.00
Support Serv - Pupil	340,097.67	0.00	340,097.67	0.00	0.00
Support Serv - Instructional	530,833.66	45,966.49	484,867.17	0.00	0.00
Support Serv - Board of Ed	48,819.10	0.00	48,819.10	0.00	0.00
Support Serv - Executive Adm	544,417.74	2,289.00	542,128.74	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	713,729.90	0.00	713,729.90	0.00	0.00
Support Serv - Business	89,252.64	30,140.99	0.00	59,111.65	59,111.65
Operations and Maintenance	1,838,409.74	800,229.23	34,960.41	1,003,220.10	0.00
Pupil Transportation	428,113.09	0.00	428,113.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,382.42	0.00	11,382.42	0.00	0.00
Support Serv - Technology	129,071.90	0.00	129,071.90	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	377,582.71	68,449.21	309,133.50	0.00	0.00
Community Services	169,257.16	0.00	169,257.16	0.00	0.00
Payments to Government Agencies	5,050.00	5,050.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,030,186.86	330,567.45	699,619.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	895,250.00	895,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	608,584.31	608,584.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,786,036.19	**2,840,443.51**	**10,883,260.93**	**1,062,331.75**	**59,111.65**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15901 Concord Academy - Boyne
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	848,399.00	0.00	848,399.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	8,738.00	0.00	8,738.00	0.00	0.00
Support Serv - Executive Adm	238,412.00	0.00	238,412.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	95,288.00	0.00	0.00	95,288.00	95,288.00
Operations and Maintenance	233,359.00	0.00	180,538.00	52,821.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	32,280.00	0.00	32,280.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,456,476.00	**0.00**	**1,308,367.00**	**148,109.00**	**95,288.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
15902 Charlevoix Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	367,528.55	0.00	367,528.55	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	26,491.25	0.00	26,491.25	0.00	0.00
Support Serv - Executive Adm	85,959.32	0.00	85,959.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	22,731.59	0.00	22,731.59	0.00	0.00
Support Serv - Business	6,619.00	0.00	0.00	6,619.00	6,619.00
Operations and Maintenance	52,233.44	3,611.72	0.00	48,621.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	58,481.88	58,481.88	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,347.04	0.00	1,347.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	621,392.07	**62,093.60**	**504,057.75**	**55,240.72**	**6,619.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
16000 Cheb-Otsego-Presque Isle ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	616,478.78	0.00	616,478.78	0.00	0.00
Support Serv - Pupil	777,294.99	0.00	777,294.99	0.00	0.00
Support Serv - Instructional	1,553,985.93	6,134.06	1,547,851.87	0.00	0.00
Support Serv - Board of Ed	46,092.98	0.00	46,092.98	0.00	0.00
Support Serv - Executive Adm	322,470.02	0.00	322,470.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	448,949.53	2,733.76	4,464.14	441,751.63	441,751.63
Operations and Maintenance	211,353.84	23,727.14	0.00	187,626.70	0.00
Pupil Transportation	9,817.82	0.00	9,817.82	0.00	0.00
Support Serv - Planning & Research	2,310.00	0.00	2,310.00	0.00	0.00
Support Serv - Communication	572.15	0.00	572.15	0.00	0.00
Support Serv - Staff & Personnel	18,517.54	0.00	16,220.54	2,297.00	2,297.00
Support Serv - Technology	921,080.52	58,179.51	5,100.00	857,801.01	857,801.01
Support Serv - Pupil Accounting	43,575.35	0.00	43,575.35	0.00	0.00
Support Serv - Central - Other	106,174.28	0.00	106,174.28	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	154,936.75	0.00	154,936.75	0.00	0.00
Payments to Government Agencies	1,318,926.72	1,318,926.72	0.00	0.00	0.00
Facilities Acquisition	21,699.53	21,699.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,503,590.12	0.00	2,503,590.12	0.00	0.00
Support Serv - Pupil	4,789,757.72	0.00	4,789,757.72	0.00	0.00
Support Serv - Instructional	806,340.40	0.00	806,340.40	0.00	0.00
Support Serv - Board of Ed	10,180.52	0.00	10,180.52	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,365.00	0.00	2,365.00	0.00	0.00
Support Serv - Business	15,650.97	15,650.97	0.00	0.00	0.00
Operations and Maintenance	87,975.04	489.00	0.00	87,486.04	0.00
Pupil Transportation	306,471.37	0.00	306,471.37	0.00	0.00
Support Serv - Planning & Research	53,212.00	0.00	53,212.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,638.13	0.00	2,035.43	11,602.70	11,602.70
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	473.31	0.00	473.31	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	95,387.25	0.00	95,387.25	0.00	0.00
Payments to Government Agencies	2,470,119.09	2,470,119.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	69,296.70	69,296.70	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,798,694.35	**3,986,956.48**	**12,223,172.79**	**1,588,565.08**	**1,313,452.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
16015 Cheboygan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,812,505.54	468,126.10	11,344,379.44	0.00	0.00
Support Serv - Pupil	440,038.23	0.00	440,038.23	0.00	0.00
Support Serv - Instructional	448,743.05	13,348.56	435,394.49	0.00	0.00
Support Serv - Board of Ed	63,783.58	0.00	63,783.58	0.00	0.00
Support Serv - Executive Adm	246,739.31	0.00	246,739.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,239,109.62	0.00	1,239,109.62	0.00	0.00
Support Serv - Business	382,310.00	0.00	3,063.00	379,247.00	379,247.00
Operations and Maintenance	1,645,306.08	27,608.70	111,017.28	1,506,680.10	0.00
Pupil Transportation	1,182,037.20	0.00	1,182,037.20	0.00	0.00
Support Serv - Planning & Research	2,247.59	0.00	2,247.59	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,223.11	0.00	3,772.62	3,450.49	3,450.49
Support Serv - Technology	181,084.06	0.00	0.00	181,084.06	181,084.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	320,885.22	0.00	320,885.22	0.00	0.00
Community Services	116,067.81	0.00	116,067.81	0.00	0.00
Payments to Government Agencies	63,908.00	63,908.00	0.00	0.00	0.00
Facilities Acquisition	207,234.06	207,234.06	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	858,444.18	377,732.84	480,711.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,476,050.00	1,476,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	246,193.14	246,193.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,939,909.78	**2,880,201.40**	**15,989,246.73**	**2,070,461.65**	**563,781.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
16050 Inland Lakes Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,105,249.60	7,883.79	5,097,365.81	0.00	0.00
Support Serv - Pupil	173,749.71	0.00	173,749.71	0.00	0.00
Support Serv - Instructional	154,653.38	0.00	154,653.38	0.00	0.00
Support Serv - Board of Ed	54,407.35	0.00	54,407.35	0.00	0.00
Support Serv - Executive Adm	323,614.00	0.00	323,614.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	633,959.81	0.00	633,959.81	0.00	0.00
Support Serv - Business	166,385.15	0.00	0.00	166,385.15	166,385.15
Operations and Maintenance	826,161.05	0.00	0.00	826,161.05	0.00
Pupil Transportation	680,982.09	312,328.20	368,653.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,444.76	0.00	7,025.01	419.75	419.75
Support Serv - Technology	206,586.18	0.00	0.00	206,586.18	206,586.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,204.93	14,080.52	399,124.41	0.00	0.00
Community Services	3,375.00	0.00	3,375.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	30,319.27	30,319.27	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	41,133.52	0.00	41,133.52	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,119.05	60,253.93	556,865.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,115,160.00	1,115,160.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,515.73	5,515.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,559,020.58	**1,545,541.44**	**7,813,927.01**	**1,199,552.13**	**373,391.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
16070 Mackinaw City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,998,374.76	0.00	1,998,374.76	0.00	0.00
Support Serv - Pupil	90,136.53	0.00	90,136.53	0.00	0.00
Support Serv - Instructional	23,655.26	0.00	23,655.26	0.00	0.00
Support Serv - Board of Ed	28,529.02	0.00	28,529.02	0.00	0.00
Support Serv - Executive Adm	244,302.91	0.00	244,302.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	52,671.40	659.78	52,011.62	0.00	0.00
Support Serv - Business	53,382.00	4,200.03	0.00	49,181.97	49,181.97
Operations and Maintenance	227,201.76	15,619.17	0.00	211,582.59	0.00
Pupil Transportation	103,139.51	47,421.00	55,718.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	15,813.46	0.00	0.00	15,813.46	15,813.46
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,497.81	1,215.90	91,281.91	0.00	0.00
Community Services	298.52	0.00	298.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,228.74	40,217.47	37,011.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	133,680.27	133,680.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,140,911.95	**243,013.62**	**2,621,320.31**	**276,578.02**	**64,995.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
16100 Wolverine Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,967,531.09	2,766.96	1,964,764.13	0.00	0.00
Support Serv - Pupil	77,325.00	0.00	77,325.00	0.00	0.00
Support Serv - Instructional	40,562.24	0.00	40,562.24	0.00	0.00
Support Serv - Board of Ed	47,069.61	0.00	47,069.61	0.00	0.00
Support Serv - Executive Adm	150,400.06	0.00	150,400.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	316,631.59	0.00	316,631.59	0.00	0.00
Support Serv - Business	75,899.94	0.00	0.00	75,899.94	75,899.94
Operations and Maintenance	307,885.70	4,260.38	9,250.00	294,375.32	0.00
Pupil Transportation	174,492.72	0.00	174,492.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	440.75	0.00	0.00	440.75	440.75
Support Serv - Technology	62,378.82	38,353.74	0.00	24,025.08	24,025.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,336.73	0.00	69,336.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	273,796.69	94,536.79	179,259.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	208,826.64	208,826.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,772,577.58	**348,744.51**	**3,029,091.98**	**394,741.09**	**100,365.77**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17000 Eastern Upper Peninsula ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,828.25	1,764.00	64.25	0.00	0.00
Support Serv - Pupil	759,790.00	4,895.09	754,894.91	0.00	0.00
Support Serv - Instructional	2,787,362.73	35,657.71	2,751,705.02	0.00	0.00
Support Serv - Board of Ed	25,045.90	0.00	25,045.90	0.00	0.00
Support Serv - Executive Adm	368,801.83	0.00	368,801.83	0.00	0.00
Support Serv - Grant Writer	17,035.37	0.00	17,035.37	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	467,873.35	4,971.65	9,655.00	453,246.70	453,246.70
Operations and Maintenance	128,348.03	0.00	1,915.00	126,433.03	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	397,548.30	0.00	397,548.30	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	371,096.66	299.99	177,733.01	193,063.66	193,063.66
Support Serv - Technology	212,368.31	2,731.73	49,683.20	159,953.38	159,953.38
Support Serv - Pupil Accounting	81,397.64	0.00	81,397.64	0.00	0.00
Support Serv - Central - Other	116,257.97	0.00	116,257.97	0.00	0.00
Support Serv - Other	13,674.37	0.00	13,674.37	0.00	0.00
Community Services	491,146.25	17,892.32	473,253.93	0.00	0.00
Payments to Government Agencies	3,331,814.19	3,331,814.19	0.00	0.00	0.00
Facilities Acquisition	572,364.00	0.00	572,364.00	0.00	0.00
Special Revenue Funds					
Instructional	2,688,639.56	2,549.40	2,686,090.16	0.00	0.00
Support Serv - Pupil	5,274,290.27	18,015.79	5,256,274.48	0.00	0.00
Support Serv - Instructional	982,313.15	2,959.09	979,354.06	0.00	0.00
Support Serv - Board of Ed	20,812.00	0.00	20,812.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	197,310.10	0.00	197,310.10	0.00	0.00
Support Serv - Business	603,245.25	2,675.29	5,000.02	595,569.94	595,569.94
Operations and Maintenance	130,027.63	28,388.03	42,329.02	59,310.58	0.00
Pupil Transportation	932,564.18	0.00	932,564.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,334.48	0.00	5,334.48	0.00	0.00
Support Serv - Staff & Personnel	48,320.92	0.00	9,708.68	38,612.24	38,612.24
Support Serv - Technology	1,733,758.80	76,820.71	0.00	1,656,938.09	1,656,938.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,193.09	0.00	1,193.09	0.00	0.00
Community Services	234,875.46	0.00	234,875.46	0.00	0.00
Payments to Government Agencies	4,575,267.92	4,575,267.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,958,908.56	1,958,908.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,288,599.92	0.00	1,288,599.92	0.00	0.00
Internal Service Funds					
All Costs	68,772.89	68,772.89	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,887,987.33	**10,134,384.36**	**17,470,475.35**	**3,283,127.62**	**3,097,384.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17010 Sault Ste. Marie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,630,171.03	374,663.11	13,255,507.92	0.00	0.00
Support Serv - Pupil	1,513,880.06	945.98	1,512,934.08	0.00	0.00
Support Serv - Instructional	783,065.56	24,899.63	758,165.93	0.00	0.00
Support Serv - Board of Ed	44,128.94	0.00	44,128.94	0.00	0.00
Support Serv - Executive Adm	273,580.24	0.00	273,580.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,472,855.38	0.00	1,472,855.38	0.00	0.00
Support Serv - Business	369,498.65	55,105.55	0.00	314,393.10	314,393.10
Operations and Maintenance	2,543,243.75	54,018.31	642,053.59	1,847,171.85	0.00
Pupil Transportation	1,422,825.85	95,699.76	1,327,126.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	127,570.65	0.00	811.50	126,759.15	126,759.15
Support Serv - Technology	806,171.59	28,406.19	233,130.00	544,635.40	544,635.40
Support Serv - Pupil Accounting	83,533.51	0.00	83,533.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,688.03	0.00	344,688.03	0.00	0.00
Community Services	234,802.83	1,891.96	232,910.87	0.00	0.00
Payments to Government Agencies	454,500.00	454,500.00	0.00	0.00	0.00
Facilities Acquisition	505,169.50	505,169.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	552.87	0.00	552.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,281,629.31	455,700.64	825,928.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,321,362.07	1,321,362.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	285,550.98	285,550.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,498,780.80	**3,657,913.68**	**21,007,907.62**	**2,832,959.50**	**985,787.65**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17050 DeTour Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,479,435.91	0.00	2,479,435.91	0.00	0.00
Support Serv - Pupil	17,601.89	0.00	17,601.89	0.00	0.00
Support Serv - Instructional	1,855.46	0.00	1,855.46	0.00	0.00
Support Serv - Board of Ed	28,695.36	0.00	28,695.36	0.00	0.00
Support Serv - Executive Adm	202,454.69	0.00	202,454.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	238,695.77	0.00	238,695.77	0.00	0.00
Support Serv - Business	90,606.12	16,029.57	0.00	74,576.55	74,576.55
Operations and Maintenance	350,378.83	0.00	0.00	350,378.83	0.00
Pupil Transportation	279,439.30	0.00	279,439.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	110,760.51	0.00	0.00	110,760.51	110,760.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,446.54	0.00	124,446.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	179,240.72	72,984.58	106,256.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	792,760.18	792,760.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	682,601.60	682,601.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,578,972.88	**1,564,375.93**	**3,478,881.06**	**535,715.89**	**185,337.06**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17090 Pickford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,470,611.30	47,339.80	3,423,271.50	0.00	0.00
Support Serv - Pupil	314,814.60	0.00	314,814.60	0.00	0.00
Support Serv - Instructional	13,760.00	0.00	13,760.00	0.00	0.00
Support Serv - Board of Ed	33,459.09	0.00	33,459.09	0.00	0.00
Support Serv - Executive Adm	116,185.15	4,061.00	112,124.15	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	343,639.64	1,165.38	342,474.26	0.00	0.00
Support Serv - Business	120,975.14	0.00	0.00	120,975.14	120,975.14
Operations and Maintenance	388,531.09	1,796.13	73,103.74	313,631.22	0.00
Pupil Transportation	311,213.54	0.00	311,213.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	12,246.79	0.00	12,246.79	0.00	0.00
Support Serv - Technology	178,641.66	0.00	13,412.00	165,229.66	165,229.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	140,668.04	2,787.29	137,880.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,862.73	14,862.73	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	14,517.00	14,215.00	302.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	374,850.81	164,143.66	210,707.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	458,694.85	458,694.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,830,749.73	1,830,749.73	0.00	0.00	0.00
Trust Funds					
All Costs *	13,500.00	0.00	13,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,151,921.16	**2,539,815.57**	**5,012,269.57**	**599,836.02**	**286,204.80**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17110 Rudyard Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,609,038.48	39,883.90	5,569,154.58	0.00	0.00
Support Serv - Pupil	533,557.26	0.00	533,557.26	0.00	0.00
Support Serv - Instructional	116,396.56	0.00	116,396.56	0.00	0.00
Support Serv - Board of Ed	49,181.93	0.00	49,181.93	0.00	0.00
Support Serv - Executive Adm	291,073.84	0.00	291,073.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	413,185.68	0.00	413,185.68	0.00	0.00
Support Serv - Business	165,917.71	11,029.26	0.00	154,888.45	154,888.45
Operations and Maintenance	599,863.41	9,179.68	79,046.90	511,636.83	0.00
Pupil Transportation	785,612.60	0.00	785,612.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	619,272.87	0.00	393,721.10	225,551.77	225,551.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	72,284.57	0.00	72,284.57	0.00	0.00
Support Serv - Other	205,294.99	0.00	205,294.99	0.00	0.00
Community Services	10,029.74	0.00	10,029.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	146,000.00	146,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,717.45	0.00	0.00	3,717.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	629,762.03	227,681.23	402,080.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	570,913.53	570,913.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	140,511.16	140,511.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,961,613.81	**1,145,198.76**	**8,920,620.55**	**895,794.50**	**380,440.22**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17140 Brimley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,535,010.94	105,487.40	4,429,523.54	0.00	0.00
Support Serv - Pupil	294,275.39	0.00	294,275.39	0.00	0.00
Support Serv - Instructional	48,781.54	0.00	48,781.54	0.00	0.00
Support Serv - Board of Ed	59,214.85	0.00	59,214.85	0.00	0.00
Support Serv - Executive Adm	215,225.40	0.00	215,225.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	475,542.65	0.00	475,542.65	0.00	0.00
Support Serv - Business	171,985.88	0.00	0.00	171,985.88	171,985.88
Operations and Maintenance	564,049.58	2,552.48	0.00	561,497.10	0.00
Pupil Transportation	355,907.00	17,718.00	338,189.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	310,566.52	51,866.28	31,308.00	227,392.24	227,392.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	147,947.72	4,794.24	143,153.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,888.10	140,085.31	314,802.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	412,463.51	412,463.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	517,175.40	517,175.40	0.00	0.00	0.00
Trust Funds					
All Costs *	3,500.00	0.00	3,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,566,534.48	**1,252,142.62**	**6,353,516.64**	**960,875.22**	**399,378.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17160 Whitefish Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	771,041.92	3,014.00	768,027.92	0.00	0.00
Support Serv - Pupil	17,096.59	0.00	17,096.59	0.00	0.00
Support Serv - Instructional	1,224.19	0.00	1,224.19	0.00	0.00
Support Serv - Board of Ed	13,893.29	0.00	13,893.29	0.00	0.00
Support Serv - Executive Adm	222,134.23	2,540.00	219,594.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	103,709.86	0.00	103,709.86	0.00	0.00
Support Serv - Business	54,541.07	5,641.07	0.00	48,900.00	48,900.00
Operations and Maintenance	241,113.49	141,810.16	2,400.00	96,903.33	0.00
Pupil Transportation	154,770.04	26,216.00	128,554.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	110,381.81	11,296.80	11,732.50	87,352.51	87,352.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,371.38	0.00	41,371.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	112,827.97	38,922.13	73,905.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	112,604.17	112,604.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	234,217.78	234,217.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,190,927.79	**576,262.11**	**1,381,509.84**	**233,155.84**	**136,252.51**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17900 Lake Superior Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	385,782.58	16,646.51	369,136.07	0.00	0.00
Support Serv - Pupil	14,039.00	0.00	14,039.00	0.00	0.00
Support Serv - Instructional	24,874.15	0.00	24,874.15	0.00	0.00
Support Serv - Board of Ed	22,629.69	0.00	22,629.69	0.00	0.00
Support Serv - Executive Adm	113,020.00	0.00	113,020.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	127,030.52	14,650.00	112,380.52	0.00	0.00
Support Serv - Business	1,901.48	1,524.44	0.00	377.04	377.04
Operations and Maintenance	128,024.39	3,745.40	34,046.96	90,232.03	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,633.53	0.00	5,633.53	0.00	0.00
Support Serv - Staff & Personnel	8,034.08	0.00	0.00	8,034.08	8,034.08
Support Serv - Technology	4,530.00	0.00	4,530.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	21,968.56	0.00	21,968.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,321.72	18,321.72	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	52,930.32	52,930.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	928,720.02	**107,818.39**	**722,258.48**	**98,643.15**	**8,411.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17901 Joseph K. Lumsden Bahweting Anishnabe Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,843,201.94	0.00	7,843,201.94	0.00	0.00
Support Serv - Pupil	342,893.28	0.00	342,893.28	0.00	0.00
Support Serv - Instructional	771,199.39	0.00	771,199.39	0.00	0.00
Support Serv - Board of Ed	282,298.02	0.00	282,298.02	0.00	0.00
Support Serv - Executive Adm	209,023.49	0.00	209,023.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	332,964.68	0.00	332,964.68	0.00	0.00
Support Serv - Business	741,614.80	10,459.82	29,004.51	702,150.47	702,150.47
Operations and Maintenance	1,488,914.20	0.00	26,723.30	1,462,190.90	0.00
Pupil Transportation	761,529.58	65,500.00	696,029.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	281,759.05	0.00	7,615.33	274,143.72	274,143.72
Support Serv - Pupil Accounting	16,330.00	0.00	16,330.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,238.16	0.00	128,238.16	0.00	0.00
Community Services	62,010.00	0.00	62,010.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	473,175.30	285,228.03	187,947.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,735,151.89	**361,187.85**	**10,935,478.95**	**2,438,485.09**	**976,294.19**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17902 Ojibwe Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,017,316.53	199.99	1,017,116.54	0.00	0.00
Support Serv - Pupil	124,767.66	0.00	124,767.66	0.00	0.00
Support Serv - Instructional	81,195.66	769.00	80,426.66	0.00	0.00
Support Serv - Board of Ed	28,746.92	0.00	28,746.92	0.00	0.00
Support Serv - Executive Adm	39,849.00	0.00	39,849.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	155,668.75	0.00	155,668.75	0.00	0.00
Support Serv - Business	50,843.47	0.00	0.00	50,843.47	50,843.47
Operations and Maintenance	889,524.91	730,858.13	1,030.31	157,636.47	0.00
Pupil Transportation	124,468.41	0.00	124,468.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	55,058.08	0.00	0.00	55,058.08	55,058.08
Support Serv - Technology	97,959.17	18,275.46	29,819.00	49,864.71	49,864.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	20,826.36	0.00	20,826.36	0.00	0.00
Community Services	296.77	0.00	296.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,928.59	92,230.75	72,697.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,360,500.00	3,360,500.00	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,212,950.28	**4,202,833.33**	**1,696,714.22**	**313,402.73**	**155,766.26**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
17903 DeTour Arts and Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	762,499.23	0.00	762,499.23	0.00	0.00
Support Serv - Pupil	3,606.10	0.00	3,606.10	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	25,941.09	0.00	25,941.09	0.00	0.00
Support Serv - Executive Adm	23,150.00	0.00	23,150.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,000.00	0.00	6,000.00	0.00	0.00
Support Serv - Business	10,000.00	0.00	0.00	10,000.00	10,000.00
Operations and Maintenance	18,459.00	0.00	0.00	18,459.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	29,159.10	0.00	0.00	29,159.10	29,159.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,092.00	0.00	1,092.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	879,906.52	**0.00**	**822,288.42**	**57,618.10**	**39,159.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
18000 Clare-Gladwin Regional Education Service District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,148,371.93	6,649.56	1,141,722.37	0.00	0.00
Support Serv - Pupil	148,185.80	0.00	148,185.80	0.00	0.00
Support Serv - Instructional	2,017,189.03	8,884.56	2,008,304.47	0.00	0.00
Support Serv - Board of Ed	49,542.98	0.00	49,542.98	0.00	0.00
Support Serv - Executive Adm	318,149.93	662.67	317,487.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	532,494.28	13,505.41	1,616.00	517,372.87	517,372.87
Operations and Maintenance	272,494.57	0.00	689.00	271,805.57	0.00
Pupil Transportation	202,339.86	0.00	202,339.86	0.00	0.00
Support Serv - Planning & Research	70,387.45	0.00	70,387.45	0.00	0.00
Support Serv - Communication	78,167.04	4,212.05	73,954.99	0.00	0.00
Support Serv - Staff & Personnel	126,148.30	0.00	114,845.00	11,303.30	11,303.30
Support Serv - Technology	1,736,383.07	61,364.98	0.00	1,675,018.09	1,675,018.09
Support Serv - Pupil Accounting	200,762.54	1,812.00	198,950.54	0.00	0.00
Support Serv - Central - Other	105,661.66	0.00	105,661.66	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	227,933.78	0.00	227,933.78	0.00	0.00
Payments to Government Agencies	2,481,568.49	2,481,568.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,456,732.03	46,513.02	3,410,219.01	0.00	0.00
Support Serv - Pupil	5,018,800.59	15,033.64	5,003,766.95	0.00	0.00
Support Serv - Instructional	667,763.65	8,236.57	659,527.08	0.00	0.00
Support Serv - Board of Ed	4,431.00	0.00	4,431.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	326,823.09	2,006.42	324,816.67	0.00	0.00
Support Serv - Business	119,452.17	15,952.71	0.00	103,499.46	103,499.46
Operations and Maintenance	280,454.81	0.00	46.27	280,408.54	0.00
Pupil Transportation	1,139,347.40	0.00	1,139,347.40	0.00	0.00
Support Serv - Planning & Research	66,524.41	0.00	66,524.41	0.00	0.00
Support Serv - Communication	39,921.12	0.00	39,921.12	0.00	0.00
Support Serv - Staff & Personnel	698.00	0.00	465.00	233.00	233.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	6,332.66	0.00	6,332.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,646.86	11,392.63	60,254.23	0.00	0.00
Community Services	5,892.84	0.00	5,892.84	0.00	0.00
Payments to Government Agencies	2,765,370.30	2,765,370.30	0.00	0.00	0.00
Facilities Acquisition	16,099.48	16,099.48	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30.00	30.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	536,045.70	536,045.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,238,146.82	**5,995,340.19**	**15,383,165.80**	**2,859,640.83**	**2,307,426.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
18010 Clare Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,548,467.48	19,400.00	11,529,067.48	0.00	0.00
Support Serv - Pupil	912,794.32	0.00	912,794.32	0.00	0.00
Support Serv - Instructional	533,007.32	0.00	533,007.32	0.00	0.00
Support Serv - Board of Ed	41,591.27	0.00	41,591.27	0.00	0.00
Support Serv - Executive Adm	312,592.45	0.00	312,592.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	919,785.90	0.00	919,785.90	0.00	0.00
Support Serv - Business	349,082.43	20,496.79	585.00	328,000.64	328,000.64
Operations and Maintenance	1,507,345.47	51,840.70	13,625.74	1,441,879.03	0.00
Pupil Transportation	477,269.15	94,984.00	382,285.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,666.46	0.00	7,666.46	0.00	0.00
Support Serv - Staff & Personnel	4,704.75	0.00	2,275.00	2,429.75	2,429.75
Support Serv - Technology	562,943.24	0.00	90,003.97	472,939.27	472,939.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,658.12	0.00	418,658.12	0.00	0.00
Community Services	14,898.92	0.00	14,898.92	0.00	0.00
Payments to Government Agencies	36,209.82	36,209.82	0.00	0.00	0.00
Facilities Acquisition	276,912.00	276,912.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,447,184.34	357,076.18	1,090,108.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	775,719.23	775,719.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,197.70	28,197.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,175,030.37	**1,660,836.42**	**16,268,945.26**	**2,245,248.69**	**803,369.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
18020 Farwell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,081,692.79	501.30	8,081,191.49	0.00	0.00
Support Serv - Pupil	401,395.55	0.00	401,395.55	0.00	0.00
Support Serv - Instructional	158,792.60	0.00	158,792.60	0.00	0.00
Support Serv - Board of Ed	36,141.85	0.00	36,141.85	0.00	0.00
Support Serv - Executive Adm	269,051.93	0.00	269,051.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	915,437.65	0.00	915,437.65	0.00	0.00
Support Serv - Business	280,615.40	44,554.92	10,852.03	225,208.45	225,208.45
Operations and Maintenance	1,820,232.47	149,027.33	575,686.53	1,095,518.61	0.00
Pupil Transportation	775,004.23	0.00	775,004.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	719,657.26	34,647.88	541,928.01	143,081.37	143,081.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	219,948.29	0.00	219,948.29	0.00	0.00
Community Services	7,812.47	0.00	7,812.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	101,615.55	101,615.55	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,430.86	0.00	12,120.09	310.77	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	967,598.21	338,180.22	629,417.99	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,425,519.60	1,425,519.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,144,306.51	5,144,306.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,337,253.22	**7,238,353.31**	**12,634,780.71**	**1,464,119.20**	**368,289.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
18060 Harrison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,804,688.01	65,046.92	10,739,641.09	0.00	0.00
Support Serv - Pupil	1,263,148.23	0.00	1,263,148.23	0.00	0.00
Support Serv - Instructional	465,666.75	0.00	465,666.75	0.00	0.00
Support Serv - Board of Ed	62,297.74	0.00	62,297.74	0.00	0.00
Support Serv - Executive Adm	292,188.40	1,955.42	290,232.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,036,910.82	0.00	1,036,910.82	0.00	0.00
Support Serv - Business	361,761.24	36,776.08	14,272.96	310,712.20	310,712.20
Operations and Maintenance	1,928,834.70	105,412.49	137,654.38	1,685,767.83	0.00
Pupil Transportation	919,126.56	0.00	919,126.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	260.00	0.00	260.00	0.00	0.00
Support Serv - Technology	416,493.39	16,409.81	0.00	400,083.58	400,083.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	332,403.44	32,775.58	299,627.86	0.00	0.00
Community Services	46,542.06	0.00	46,542.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,435,349.66	64,733.66	1,370,616.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,636,751.79	756,105.74	880,646.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,901,091.79	1,901,091.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,568,204.68	6,568,204.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,471,719.26	**9,548,512.17**	**17,526,643.48**	**2,396,563.61**	**710,795.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19000 Clinton County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	683,788.98	0.00	683,788.98	0.00	0.00
Support Serv - Pupil	513,139.25	0.00	513,139.25	0.00	0.00
Support Serv - Instructional	1,264,745.81	0.00	1,264,745.81	0.00	0.00
Support Serv - Board of Ed	21,525.21	0.00	21,525.21	0.00	0.00
Support Serv - Executive Adm	218,472.12	0.00	218,472.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	111,495.94	414.33	4,741.37	106,340.24	106,340.24
Operations and Maintenance	28,320.09	0.00	614.00	27,706.09	0.00
Pupil Transportation	6,806.83	0.00	6,806.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,227.33	0.00	415.39	12,811.94	12,811.94
Support Serv - Technology	469,315.48	6,792.77	30,231.51	432,291.20	432,291.20
Support Serv - Pupil Accounting	18,190.00	0.00	18,190.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	197,363.19	0.00	197,363.19	0.00	0.00
Payments to Government Agencies	1,402,165.58	1,402,165.58	0.00	0.00	0.00
Facilities Acquisition	5,924.20	5,924.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,563,649.17	5,325.00	3,558,324.17	0.00	0.00
Support Serv - Pupil	5,838,779.31	6,950.00	5,831,829.31	0.00	0.00
Support Serv - Instructional	5,853,827.98	51,002.90	5,802,825.08	0.00	0.00
Support Serv - Board of Ed	76,361.45	0.00	76,361.45	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	165,728.16	0.00	165,728.16	0.00	0.00
Support Serv - Business	501,738.02	8,180.83	33,286.86	460,270.33	460,270.33
Operations and Maintenance	580,943.40	0.00	84,876.75	496,066.65	0.00
Pupil Transportation	1,309,749.47	0.00	1,309,749.47	0.00	0.00
Support Serv - Planning & Research	576,514.86	0.00	576,514.86	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,831.86	0.00	4,991.17	24,840.69	24,840.69
Support Serv - Technology	4,297,350.08	0.00	3,901,075.99	396,274.09	396,274.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	264,800.64	0.00	264,800.64	0.00	0.00
Support Serv - Other	13,217.00	7,818.90	5,398.10	0.00	0.00
Community Services	79,284.15	0.00	79,284.15	0.00	0.00
Payments to Government Agencies	6,715,786.64	6,715,786.64	0.00	0.00	0.00
Facilities Acquisition	92,150.08	92,150.08	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,670.00	21,670.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	154,184.00	154,184.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	35,090,046.28	**8,478,365.23**	**24,655,079.82**	**1,956,601.23**	**1,432,828.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19010 DeWitt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,659,619.78	652,370.29	23,007,249.49	0.00	0.00
Support Serv - Pupil	1,204,477.85	0.00	1,204,477.85	0.00	0.00
Support Serv - Instructional	860,268.21	0.00	860,268.21	0.00	0.00
Support Serv - Board of Ed	114,492.98	0.00	114,492.98	0.00	0.00
Support Serv - Executive Adm	432,145.06	0.00	432,145.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,115,750.09	0.00	2,115,750.09	0.00	0.00
Support Serv - Business	610,243.28	3,689.58	0.00	606,553.70	606,553.70
Operations and Maintenance	2,407,406.15	95,923.33	0.00	2,311,482.82	0.00
Pupil Transportation	975,532.40	58,726.75	916,805.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	203,698.91	0.00	29,762.97	173,935.94	173,935.94
Support Serv - Technology	679,664.96	121,856.67	83,584.61	474,223.68	474,223.68
Support Serv - Pupil Accounting	4,566.00	0.00	4,566.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	766,141.00	0.00	766,141.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,787,967.45	580,611.19	1,207,356.26	0.00	0.00
Community Services	851,893.47	26,069.99	825,823.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,794,945.79	6,794,945.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,172,923.92	2,172,923.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,641,737.30	**10,507,117.51**	**31,568,423.65**	**3,566,196.14**	**1,254,713.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19070 Fowler Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,827,020.92	45,015.95	3,782,004.97	0.00	0.00
Support Serv - Pupil	79,926.38	0.00	79,926.38	0.00	0.00
Support Serv - Instructional	30,912.36	0.00	30,912.36	0.00	0.00
Support Serv - Board of Ed	53,748.98	0.00	53,748.98	0.00	0.00
Support Serv - Executive Adm	405,737.21	0.00	405,737.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	337,296.05	0.00	337,296.05	0.00	0.00
Support Serv - Business	45,272.72	7,366.87	2,926.00	34,979.85	34,979.85
Operations and Maintenance	442,663.40	15,730.72	7,646.50	419,286.18	0.00
Pupil Transportation	343,423.21	145,769.00	197,654.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,277.00	0.00	1,277.00	0.00	0.00
Support Serv - Staff & Personnel	3,907.95	0.00	3,907.95	0.00	0.00
Support Serv - Technology	24,000.00	0.00	0.00	24,000.00	24,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,308.81	19,952.12	192,356.69	0.00	0.00
Community Services	43,530.50	0.00	43,530.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	421,827.85	151,562.88	270,264.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	832,103.19	832,103.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,962,243.61	4,962,243.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,067,200.14	**6,179,744.34**	**5,409,189.77**	**478,266.03**	**58,979.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19100 Bath Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,453,076.58	2,362.68	7,450,713.90	0.00	0.00
Support Serv - Pupil	372,976.73	0.00	372,976.73	0.00	0.00
Support Serv - Instructional	335,092.38	0.00	335,092.38	0.00	0.00
Support Serv - Board of Ed	42,401.19	0.00	42,401.19	0.00	0.00
Support Serv - Executive Adm	399,195.27	199.99	398,995.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	987,764.53	54.99	987,709.54	0.00	0.00
Support Serv - Business	191,681.83	41,586.85	0.00	150,094.98	150,094.98
Operations and Maintenance	1,238,448.80	4,367.74	39,434.29	1,194,646.77	0.00
Pupil Transportation	447,205.18	0.00	447,205.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,553.64	0.00	0.00	9,553.64	9,553.64
Support Serv - Technology	399,009.59	1,086.89	18,090.12	379,832.58	379,832.58
Support Serv - Pupil Accounting	2,187.46	0.00	2,187.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	365,448.96	13,308.54	352,140.42	0.00	0.00
Community Services	82,664.58	1,268.99	81,395.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	672,507.09	214,369.26	458,137.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,546,720.37	2,546,720.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	339,618.05	339,618.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,885,552.23	**3,164,944.35**	**10,986,479.91**	**1,734,127.97**	**539,481.20**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19120 Ovid-Elsie Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,883,707.63	0.00	10,883,707.63	0.00	0.00
Support Serv - Pupil	436,021.75	0.00	436,021.75	0.00	0.00
Support Serv - Instructional	785,555.84	78,150.00	707,405.84	0.00	0.00
Support Serv - Board of Ed	107,583.93	0.00	107,583.93	0.00	0.00
Support Serv - Executive Adm	402,277.72	0.00	402,277.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,127,178.19	0.00	1,127,178.19	0.00	0.00
Support Serv - Business	355,817.79	0.00	33,378.07	322,439.72	322,439.72
Operations and Maintenance	2,460,315.57	473,759.59	14,935.06	1,971,620.92	0.00
Pupil Transportation	1,059,989.36	40,000.00	1,019,989.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	315,889.96	0.00	315,889.96	0.00	0.00
Community Services	5,882.83	0.00	5,882.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,151,347.30	402,522.41	748,824.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,799,635.00	2,799,635.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	599,708.93	599,708.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,490,911.80	**4,393,775.93**	**15,803,075.23**	**2,294,060.64**	**322,439.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19125 Pewamo-Westphalia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,587,722.80	0.00	4,587,722.80	0.00	0.00
Support Serv - Pupil	264,157.99	0.00	264,157.99	0.00	0.00
Support Serv - Instructional	318,440.29	17,930.70	300,509.59	0.00	0.00
Support Serv - Board of Ed	40,826.67	0.00	40,826.67	0.00	0.00
Support Serv - Executive Adm	303,586.40	0.00	303,586.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	442,560.94	0.00	442,560.94	0.00	0.00
Support Serv - Business	134,474.82	0.00	0.00	134,474.82	134,474.82
Operations and Maintenance	1,158,483.72	29,336.00	410,722.46	718,425.26	0.00
Pupil Transportation	514,229.24	0.00	514,229.24	0.00	0.00
Support Serv - Planning & Research	1,800.00	0.00	1,800.00	0.00	0.00
Support Serv - Communication	830.00	0.00	830.00	0.00	0.00
Support Serv - Staff & Personnel	5,937.40	0.00	0.00	5,937.40	5,937.40
Support Serv - Technology	204,259.93	3,047.00	18,586.16	182,626.77	182,626.77
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	324,114.86	0.00	324,114.86	0.00	0.00
Community Services	8,425.94	0.00	8,425.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	58,964.22	0.00	58,964.22	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	722,920.08	277,716.56	445,203.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,271,011.13	1,271,011.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	138,492.55	138,492.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,501,238.98	**1,737,533.94**	**7,722,240.79**	**1,041,464.25**	**323,038.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19140 St. Johns Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,397,647.34	292,751.57	19,104,895.77	0.00	0.00
Support Serv - Pupil	995,686.78	0.00	995,686.78	0.00	0.00
Support Serv - Instructional	1,496,375.27	0.00	1,496,375.27	0.00	0.00
Support Serv - Board of Ed	64,871.52	0.00	64,871.52	0.00	0.00
Support Serv - Executive Adm	360,032.72	0.00	360,032.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,649,447.29	0.00	1,649,447.29	0.00	0.00
Support Serv - Business	676,903.91	75,070.58	1,364.02	600,469.31	600,469.31
Operations and Maintenance	3,266,704.31	64,252.86	103,711.44	3,098,740.01	0.00
Pupil Transportation	1,220,059.70	0.00	1,220,059.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	32,517.98	0.00	1,304.72	31,213.26	31,213.26
Support Serv - Technology	977,279.90	329,857.07	17,801.19	629,621.64	629,621.64
Support Serv - Pupil Accounting	94,259.22	0.00	94,259.22	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	837,522.20	34,876.08	802,646.12	0.00	0.00
Community Services	504,064.85	1,727.76	502,337.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	407,298.30	403,298.30	4,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,108.88	0.00	1,091.01	17.87	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,865,797.12	792,496.24	1,073,300.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,573,111.23	5,573,111.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,204,596.82	2,204,596.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,625,285.34	**9,772,038.51**	**27,493,184.74**	**4,360,062.09**	**1,261,304.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
19900 Michigan International Prep School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,912,692.74	510,789.25	6,401,903.49	0.00	0.00
Support Serv - Pupil	431,953.76	0.00	431,953.76	0.00	0.00
Support Serv - Instructional	595,421.22	5,295.07	590,126.15	0.00	0.00
Support Serv - Board of Ed	1,686,365.98	0.00	1,686,365.98	0.00	0.00
Support Serv - Executive Adm	612,166.91	763.97	611,402.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	13,591.60	0.00	13,591.60	0.00	0.00
Support Serv - Business	232,317.74	12,129.71	1,607.00	218,581.03	218,581.03
Operations and Maintenance	266,991.51	65,376.11	0.00	201,615.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	625,804.70	0.00	625,804.70	0.00	0.00
Support Serv - Staff & Personnel	88,698.66	0.00	16,666.66	72,032.00	72,032.00
Support Serv - Technology	611,459.15	194,175.04	0.00	417,284.11	417,284.11
Support Serv - Pupil Accounting	703,347.56	0.00	703,347.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	224.00	0.00	224.00	0.00	0.00
Community Services	119,440.95	0.00	119,440.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,708,013.05	1,707,513.05	500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,608,489.53	**2,496,042.20**	**11,202,934.79**	**909,512.54**	**707,897.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
20015 Crawford AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,312,890.71	95,744.44	12,217,146.27	0.00	0.00
Support Serv - Pupil	930,687.47	0.00	930,687.47	0.00	0.00
Support Serv - Instructional	244,502.78	0.00	244,502.78	0.00	0.00
Support Serv - Board of Ed	395,857.92	0.00	395,857.92	0.00	0.00
Support Serv - Executive Adm	278,457.61	1,706.37	276,751.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,336,996.91	6,155.99	1,330,840.92	0.00	0.00
Support Serv - Business	308,077.08	39.35	0.00	308,037.73	308,037.73
Operations and Maintenance	2,150,695.34	104,981.50	547,650.46	1,498,063.38	0.00
Pupil Transportation	797,622.79	69,984.96	727,637.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,492.69	0.00	0.00	8,492.69	8,492.69
Support Serv - Technology	455,733.41	104,195.61	21,539.30	329,998.50	329,998.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	450,535.77	0.00	450,535.77	0.00	0.00
Community Services	12,508.51	0.00	12,508.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	211,163.17	200,864.24	10,298.93	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,362,631.10	526,776.90	835,854.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,084,231.68	2,084,231.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	476,166.73	476,166.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,817,251.67	**3,670,847.77**	**18,001,811.60**	**2,144,592.30**	**646,528.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
21000 Delta-Schoolcraft ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	105,772.15	0.00	105,772.15	0.00	0.00
Support Serv - Pupil	1,032,716.28	0.00	1,032,716.28	0.00	0.00
Support Serv - Instructional	964,463.07	0.00	964,463.07	0.00	0.00
Support Serv - Board of Ed	23,830.68	0.00	23,830.68	0.00	0.00
Support Serv - Executive Adm	358,105.51	0.00	358,105.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,761.00	0.00	4,761.00	0.00	0.00
Support Serv - Business	187,213.33	4.23	20,478.84	166,730.26	166,730.26
Operations and Maintenance	73,415.27	0.00	250.00	73,165.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	7,801.70	0.00	7,801.70	0.00	0.00
Support Serv - Communication	2,961.89	0.00	2,961.89	0.00	0.00
Support Serv - Staff & Personnel	23,003.39	0.00	4,594.11	18,409.28	18,409.28
Support Serv - Technology	373,372.13	0.00	500.00	372,872.13	372,872.13
Support Serv - Pupil Accounting	9,000.00	0.00	9,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	181,744.13	0.00	181,744.13	0.00	0.00
Payments to Government Agencies	1,251,626.25	1,251,626.25	0.00	0.00	0.00
Facilities Acquisition	12,470.17	12,470.17	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,330,043.85	55,970.69	4,274,073.16	0.00	0.00
Support Serv - Pupil	3,189,801.28	0.00	3,189,801.28	0.00	0.00
Support Serv - Instructional	1,234,629.42	0.00	1,234,629.42	0.00	0.00
Support Serv - Board of Ed	10,982.00	0.00	10,982.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	153,114.75	0.00	153,114.75	0.00	0.00
Support Serv - Business	48,192.56	70.84	0.00	48,121.72	48,121.72
Operations and Maintenance	500,592.08	0.00	0.00	500,592.08	0.00
Pupil Transportation	526,972.23	0.00	526,972.23	0.00	0.00
Support Serv - Planning & Research	118,300.00	0.00	118,300.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	66,134.06	0.00	0.00	66,134.06	66,134.06
Support Serv - Technology	306,627.30	0.00	0.00	306,627.30	306,627.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	95,499.96	0.00	95,499.96	0.00	0.00
Community Services	4,070.42	0.00	4,070.42	0.00	0.00
Payments to Government Agencies	361,829.47	361,829.47	0.00	0.00	0.00
Facilities Acquisition	167,138.27	167,138.27	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,726,184.60	**1,849,109.92**	**12,324,422.58**	**1,552,652.10**	**978,894.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
21010 Escanaba Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,872,288.19	40,772.77	16,831,515.42	0.00	0.00
Support Serv - Pupil	2,082,038.67	0.00	2,082,038.67	0.00	0.00
Support Serv - Instructional	912,276.09	193,926.69	718,349.40	0.00	0.00
Support Serv - Board of Ed	71,283.77	0.00	71,283.77	0.00	0.00
Support Serv - Executive Adm	353,928.35	0.00	353,928.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,308,666.36	0.00	1,308,666.36	0.00	0.00
Support Serv - Business	492,435.01	130,255.09	0.00	362,179.92	362,179.92
Operations and Maintenance	1,875,381.18	222,881.53	795,903.50	856,596.15	0.00
Pupil Transportation	1,353,932.49	8,700.00	1,345,232.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	14,904.28	0.00	3,305.32	11,598.96	11,598.96
Support Serv - Technology	46,759.19	0.00	0.00	46,759.19	46,759.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	517,493.57	0.00	517,493.57	0.00	0.00
Community Services	91,964.37	0.00	91,964.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,306.79	0.00	3,306.79	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,567,906.93	683,770.48	884,136.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,468,378.11	2,468,378.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	722,172.76	722,172.76	0.00	0.00	0.00
Trust Funds					
All Costs *	491,137.34	0.00	491,137.34	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	30,086.89	30,086.89	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,276,340.34	**4,500,944.32**	**25,498,261.80**	**1,277,134.22**	**420,538.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
21025 Gladstone Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,295,255.42	0.00	10,295,255.42	0.00	0.00
Support Serv - Pupil	495,085.95	0.00	495,085.95	0.00	0.00
Support Serv - Instructional	827,643.56	0.00	827,643.56	0.00	0.00
Support Serv - Board of Ed	47,992.31	0.00	47,992.31	0.00	0.00
Support Serv - Executive Adm	330,065.14	0.00	330,065.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,362,098.30	0.00	1,362,098.30	0.00	0.00
Support Serv - Business	279,638.27	30,797.06	15,614.92	233,226.29	233,226.29
Operations and Maintenance	1,409,468.32	87,168.01	187,587.15	1,134,713.16	0.00
Pupil Transportation	850,234.65	0.00	850,234.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,673.80	0.00	292,673.80	0.00	0.00
Community Services	10,394.00	0.00	10,394.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,010,256.44	367,223.33	643,033.11	0.00	0.00
Community Services	102,785.56	0.00	102,785.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,564,407.96	1,564,407.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	22,381.64	0.00	22,381.64	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,900,381.32	**2,049,596.36**	**15,482,845.51**	**1,367,939.45**	**233,226.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
21060 Rapid River Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,277,094.77	0.00	2,277,094.77	0.00	0.00
Support Serv - Pupil	79,609.69	0.00	79,609.69	0.00	0.00
Support Serv - Instructional	108,085.65	0.00	108,085.65	0.00	0.00
Support Serv - Board of Ed	30,113.26	0.00	30,113.26	0.00	0.00
Support Serv - Executive Adm	103,332.98	0.00	103,332.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	265,656.30	0.00	265,656.30	0.00	0.00
Support Serv - Business	168,020.05	6,226.25	17,699.75	144,094.05	144,094.05
Operations and Maintenance	329,757.70	20,025.69	31,096.76	278,635.25	0.00
Pupil Transportation	291,712.68	0.00	291,712.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,849.72	0.00	7,849.72	0.00	0.00
Support Serv - Technology	46,961.49	0.00	0.00	46,961.49	46,961.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	100,495.89	0.00	100,495.89	0.00	0.00
Support Serv - Other	119,145.05	0.00	119,145.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	275.00	0.00	275.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,740.40	95,819.72	167,920.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	866,103.26	866,103.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	94,933.00	94,933.00	0.00	0.00	0.00
Trust Funds					
All Costs *	2,130.00	0.00	2,130.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,155,016.89	**1,083,107.92**	**3,602,218.18**	**469,690.79**	**191,055.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
21065 Big Bay De Noc School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,474,163.88	13,819.20	1,460,344.68	0.00	0.00
Support Serv - Pupil	24,694.88	0.00	24,694.88	0.00	0.00
Support Serv - Instructional	14,975.61	0.00	14,975.61	0.00	0.00
Support Serv - Board of Ed	18,385.44	0.00	18,385.44	0.00	0.00
Support Serv - Executive Adm	251,262.28	0.00	251,262.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	100,115.00	0.00	100,115.00	0.00	0.00
Support Serv - Business	43,492.82	562.71	0.00	42,930.11	42,930.11
Operations and Maintenance	340,965.06	0.00	6,170.94	334,794.12	0.00
Pupil Transportation	244,216.12	21,759.50	222,456.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,724.38	0.00	6,724.38	0.00	0.00
Support Serv - Staff & Personnel	11,834.08	0.00	0.00	11,834.08	11,834.08
Support Serv - Technology	66,108.84	0.00	0.00	66,108.84	66,108.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,771.96	0.00	14,771.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,671.82	73,413.59	231,258.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	101,666.12	101,666.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,018,048.29	**211,221.12**	**2,351,160.02**	**455,667.15**	**120,873.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
21090 Bark River-Harris School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,418,971.14	9,000.00	5,409,971.14	0.00	0.00
Support Serv - Pupil	338,530.60	0.00	338,530.60	0.00	0.00
Support Serv - Instructional	47,989.97	0.00	47,989.97	0.00	0.00
Support Serv - Board of Ed	57,087.24	0.00	57,087.24	0.00	0.00
Support Serv - Executive Adm	176,872.71	0.00	176,872.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	521,216.03	0.00	521,216.03	0.00	0.00
Support Serv - Business	164,723.81	0.00	19,401.58	145,322.23	145,322.23
Operations and Maintenance	609,110.52	0.00	54,033.88	555,076.64	0.00
Pupil Transportation	696,061.36	145,970.70	550,090.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	114,349.72	0.00	12,022.00	102,327.72	102,327.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	150,200.02	0.00	150,200.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	220,047.95	220,047.95	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	514,601.57	251,099.61	263,501.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	288,300.00	288,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,318,062.64	**914,418.26**	**7,600,917.79**	**802,726.59**	**247,649.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
21135 Mid Peninsula School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,356,452.22	273.82	1,356,178.40	0.00	0.00
Support Serv - Pupil	899.55	0.00	899.55	0.00	0.00
Support Serv - Instructional	4,335.65	0.00	4,335.65	0.00	0.00
Support Serv - Board of Ed	18,680.68	0.00	18,680.68	0.00	0.00
Support Serv - Executive Adm	155,590.84	239.89	155,350.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	97,227.77	0.00	97,227.77	0.00	0.00
Support Serv - Business	115,380.53	6,486.00	8,600.00	100,294.53	100,294.53
Operations and Maintenance	255,024.39	27,425.24	48,816.01	178,783.14	0.00
Pupil Transportation	263,151.62	0.00	263,151.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	74,987.21	0.00	74,987.21	0.00	0.00
Community Services	33,209.91	0.00	33,209.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,733.28	144,186.00	165,547.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	13,107.00	0.00	13,107.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,697,780.65	**178,610.95**	**2,240,092.03**	**279,077.67**	**100,294.53**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
22000 Dickinson-Iron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	125,693.03	442.92	125,250.11	0.00	0.00
Support Serv - Pupil	728,462.23	7,048.95	721,413.28	0.00	0.00
Support Serv - Instructional	700,660.37	148.95	700,511.42	0.00	0.00
Support Serv - Board of Ed	46,061.36	243.00	45,818.36	0.00	0.00
Support Serv - Executive Adm	313,525.56	626.58	312,898.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	414,103.88	4,058.88	11,031.21	399,013.79	399,013.79
Operations and Maintenance	35,933.79	2,189.58	5,744.51	27,999.70	0.00
Pupil Transportation	8,956.05	0.00	8,956.05	0.00	0.00
Support Serv - Planning & Research	4,075.00	0.00	4,075.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,175.34	0.00	1,175.34	0.00	0.00
Support Serv - Technology	462,647.48	82,455.92	0.00	380,191.56	380,191.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	200.07	0.00	200.07	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	186,648.13	84.72	186,563.41	0.00	0.00
Payments to Government Agencies	302,888.34	302,888.34	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,607,801.63	380,009.97	4,227,791.66	0.00	0.00
Support Serv - Pupil	2,323,248.77	0.00	2,323,248.77	0.00	0.00
Support Serv - Instructional	1,107,668.05	27,485.15	1,080,182.90	0.00	0.00
Support Serv - Board of Ed	18,294.11	0.00	18,294.11	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	283,387.59	1,453.53	281,934.06	0.00	0.00
Support Serv - Business	89,742.86	6,257.23	73,334.48	10,151.15	10,151.15
Operations and Maintenance	503,900.45	31,590.88	99,031.29	373,278.28	0.00
Pupil Transportation	912,489.91	0.00	912,489.91	0.00	0.00
Support Serv - Planning & Research	3,504.39	0.00	3,504.39	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	657,674.50	797.43	0.00	656,877.07	656,877.07
Support Serv - Technology	181,848.47	0.00	0.00	181,848.47	181,848.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	149,923.62	86,816.83	63,106.79	0.00	0.00
Community Services	309,608.78	0.00	309,608.78	0.00	0.00
Payments to Government Agencies	1,086,560.96	1,086,560.96	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,112.50	1,112.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	72,027.81	72,027.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,639,825.03	**2,094,300.13**	**11,516,164.88**	**2,029,360.02**	**1,628,082.04**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
22010 Iron Mountain Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,833,607.01	227,029.83	4,606,577.18	0.00	0.00
Support Serv - Pupil	423,356.41	0.00	423,356.41	0.00	0.00
Support Serv - Instructional	315,173.54	0.00	315,173.54	0.00	0.00
Support Serv - Board of Ed	31,092.92	0.00	31,092.92	0.00	0.00
Support Serv - Executive Adm	317,187.23	4,170.32	313,016.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	366,214.84	299.99	365,914.85	0.00	0.00
Support Serv - Business	151,734.99	21,121.48	0.00	130,613.51	130,613.51
Operations and Maintenance	911,758.77	50,599.69	138,650.21	722,508.87	0.00
Pupil Transportation	222,055.22	0.00	222,055.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,253.07	0.00	8,253.07	0.00	0.00
Support Serv - Staff & Personnel	6,084.28	0.00	5,832.50	251.78	251.78
Support Serv - Technology	235,987.92	13,523.63	21,010.10	201,454.19	201,454.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,091.99	4,918.31	273,173.68	0.00	0.00
Community Services	69,907.59	0.00	69,907.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	304,188.58	3,580.36	300,608.22	0.00	0.00
Support Serv - Pupil	5,443.68	0.00	5,443.68	0.00	0.00
Support Serv - Instructional	81,343.82	0.00	81,343.82	0.00	0.00
Support Serv - Board of Ed	2,203.53	0.00	2,203.53	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	199,826.81	0.00	199,826.81	0.00	0.00
Support Serv - Business	381,146.33	1,555.53	0.00	379,590.80	379,590.80
Operations and Maintenance	71,473.90	74.41	53,199.07	18,200.42	0.00
Pupil Transportation	5,476.53	0.00	5,476.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,709.70	0.00	8,709.70	0.00	0.00
Support Serv - Staff & Personnel	672.50	0.00	0.00	672.50	672.50
Support Serv - Technology	94,462.63	0.00	15,859.83	78,602.80	78,602.80
Support Serv - Pupil Accounting	30,731.67	0.00	30,731.67	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	501,733.44	236,931.12	264,802.32	0.00	0.00
Community Services	562,927.79	7,865.05	555,062.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	100,000.00	0.00	100,000.00	0.00	0.00
Debt Service Funds					
All Costs **	892,192.24	892,192.24	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,413,538.93	**1,463,861.96**	**8,417,782.10**	**1,531,894.87**	**791,185.58**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
22025 Norway-Vulcan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,681,549.86	297,999.55	4,383,550.31	0.00	0.00
Support Serv - Pupil	327,140.20	0.00	327,140.20	0.00	0.00
Support Serv - Instructional	96,914.65	0.00	96,914.65	0.00	0.00
Support Serv - Board of Ed	44,159.27	0.00	44,159.27	0.00	0.00
Support Serv - Executive Adm	305,461.13	0.00	305,461.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	504,422.71	0.00	504,422.71	0.00	0.00
Support Serv - Business	129,412.60	7,284.93	0.00	122,127.67	122,127.67
Operations and Maintenance	673,593.42	21,129.88	40,611.10	611,852.44	0.00
Pupil Transportation	261,494.21	0.00	261,494.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	327.60	0.00	327.60	0.00	0.00
Support Serv - Staff & Personnel	6,736.98	0.00	0.00	6,736.98	6,736.98
Support Serv - Technology	253,527.69	54,400.08	94,344.71	104,782.90	104,782.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,253.13	213.00	253,040.13	0.00	0.00
Community Services	135,166.75	1,531.90	133,634.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,580.96	127,904.92	200,676.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	784,556.13	784,556.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	86,209.97	86,209.97	0.00	0.00	0.00
Trust Funds					
All Costs *	35,400.00	0.00	35,400.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,907,907.26	**1,381,230.36**	**6,681,176.91**	**845,499.99**	**233,647.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
22030 Breitung Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,030,921.76	33,610.23	12,997,311.53	0.00	0.00
Support Serv - Pupil	1,207,588.84	0.00	1,207,588.84	0.00	0.00
Support Serv - Instructional	291,570.62	0.00	291,570.62	0.00	0.00
Support Serv - Board of Ed	89,007.16	0.00	89,007.16	0.00	0.00
Support Serv - Executive Adm	345,827.90	0.00	345,827.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,364,451.34	0.00	1,364,451.34	0.00	0.00
Support Serv - Business	463,226.82	51,309.00	239.00	411,678.82	411,678.82
Operations and Maintenance	1,681,962.95	119,162.06	47,701.70	1,515,099.19	0.00
Pupil Transportation	763,662.74	274.17	763,388.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,882.78	0.00	5,882.78	0.00	0.00
Support Serv - Technology	482,065.12	6,075.28	43,163.21	432,826.63	432,826.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,703.00	0.00	2,703.00	0.00	0.00
Support Serv - Other	636,366.52	1,766.50	634,600.02	0.00	0.00
Community Services	400,670.53	3,611.28	397,059.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,604,567.28	618,034.51	986,532.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	284.33	284.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	405,911.24	405,911.24	0.00	0.00	0.00
Trust Funds					
All Costs *	447,743.00	0.00	447,743.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,224,413.93	**1,240,038.60**	**19,624,770.69**	**2,359,604.64**	**844,505.45**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
22045 North Dickinson County Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,677,349.62	2,024.99	1,675,324.63	0.00	0.00
Support Serv - Pupil	21,123.70	0.00	21,123.70	0.00	0.00
Support Serv - Instructional	71.46	0.00	71.46	0.00	0.00
Support Serv - Board of Ed	28,992.74	0.00	28,992.74	0.00	0.00
Support Serv - Executive Adm	105,535.76	0.00	105,535.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	90,690.23	0.00	90,690.23	0.00	0.00
Support Serv - Business	151,781.54	0.00	0.00	151,781.54	151,781.54
Operations and Maintenance	447,713.45	7,106.43	0.00	440,607.02	0.00
Pupil Transportation	218,393.45	0.00	218,393.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	16,695.85	0.00	0.00	16,695.85	16,695.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,422.76	0.00	21,422.76	0.00	0.00
Support Serv - Other	164,327.45	1,334.03	162,993.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,214.51	63,215.46	126,999.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	97,843.38	97,843.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	169,942.71	169,942.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,402,098.61	**341,467.00**	**2,451,547.20**	**609,084.41**	**168,477.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23000 Eaton RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,819,265.28	1,553.02	2,817,712.26	0.00	0.00
Support Serv - Pupil	636,330.95	0.00	636,330.95	0.00	0.00
Support Serv - Instructional	3,561,894.29	980.28	3,560,914.01	0.00	0.00
Support Serv - Board of Ed	93,370.80	0.00	93,370.80	0.00	0.00
Support Serv - Executive Adm	424,162.07	0.00	424,162.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,125.38	0.00	10,125.38	0.00	0.00
Support Serv - Business	579,750.48	1,988.06	1,737.76	576,024.66	576,024.66
Operations and Maintenance	581,156.92	1,531.00	40,915.90	538,710.02	0.00
Pupil Transportation	54,037.79	0.00	54,037.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	86,567.87	0.00	86,567.87	0.00	0.00
Support Serv - Staff & Personnel	216,591.84	0.00	2,158.85	214,432.99	214,432.99
Support Serv - Technology	844,998.06	23,819.12	470.00	820,708.94	820,708.94
Support Serv - Pupil Accounting	49,045.75	0.00	49,045.75	0.00	0.00
Support Serv - Central - Other	90,265.25	0.00	90,265.25	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	185,449.11	0.00	185,449.11	0.00	0.00
Payments to Government Agencies	1,855,051.92	1,855,051.92	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,542,747.59	22,130.93	5,520,616.66	0.00	0.00
Support Serv - Pupil	9,968,174.07	27,961.06	9,940,213.01	0.00	0.00
Support Serv - Instructional	1,547,477.30	2,223.83	1,545,253.47	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	616,902.65	4,515.94	612,386.71	0.00	0.00
Support Serv - Business	122,391.79	29,679.90	0.00	92,711.89	92,711.89
Operations and Maintenance	96,170.32	0.00	0.00	96,170.32	0.00
Pupil Transportation	2,741,246.59	0.00	2,741,246.59	0.00	0.00
Support Serv - Planning & Research	34,783.67	0.00	34,783.67	0.00	0.00
Support Serv - Communication	7,143.36	0.00	7,143.36	0.00	0.00
Support Serv - Staff & Personnel	4,016.29	0.00	0.00	4,016.29	4,016.29
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	51,956.07	0.00	51,956.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	75,980.72	9,201.42	66,779.30	0.00	0.00
Community Services	39,322.31	0.00	39,322.31	0.00	0.00
Payments to Government Agencies	10,437,561.96	10,437,561.96	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	239,475.00	239,475.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	177,730.39	177,730.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,791,143.84	**12,835,403.83**	**28,612,964.90**	**2,342,775.11**	**1,707,894.77**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23010 Bellevue Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,148,812.13	0.00	4,148,812.13	0.00	0.00
Support Serv - Pupil	205,776.76	0.00	205,776.76	0.00	0.00
Support Serv - Instructional	294,977.31	0.00	294,977.31	0.00	0.00
Support Serv - Board of Ed	41,370.06	0.00	41,370.06	0.00	0.00
Support Serv - Executive Adm	261,650.19	0.00	261,650.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,641.65	0.00	371,641.65	0.00	0.00
Support Serv - Business	140,386.87	15,701.91	0.00	124,684.96	124,684.96
Operations and Maintenance	1,844,716.83	0.00	104,938.60	1,739,778.23	0.00
Pupil Transportation	353,671.71	33,686.00	319,985.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	162,221.14	0.00	162,221.14	0.00	0.00
Support Serv - Technology	146,607.94	0.00	56,283.71	90,324.23	90,324.23
Support Serv - Pupil Accounting	2,416.00	0.00	2,416.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	129,307.38	0.00	129,307.38	0.00	0.00
Community Services	87,293.15	0.00	87,293.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	284,976.20	284,976.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	618,055.06	250,208.04	367,847.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,486,133.00	2,486,133.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,580,013.38	**3,070,705.15**	**6,554,520.81**	**1,954,787.42**	**215,009.19**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23030 Charlotte Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,301,108.28	0.00	16,301,108.28	0.00	0.00
Support Serv - Pupil	1,685,756.01	0.00	1,685,756.01	0.00	0.00
Support Serv - Instructional	749,114.14	0.00	749,114.14	0.00	0.00
Support Serv - Board of Ed	77,957.81	0.00	77,957.81	0.00	0.00
Support Serv - Executive Adm	324,259.26	0.00	324,259.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,974,005.82	0.00	1,974,005.82	0.00	0.00
Support Serv - Business	522,619.57	33,576.00	25,221.55	463,822.02	463,822.02
Operations and Maintenance	3,018,988.22	0.00	112,848.84	2,906,139.38	0.00
Pupil Transportation	1,919,667.50	99,853.00	1,819,814.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,732.33	0.00	11,732.33	0.00	0.00
Support Serv - Staff & Personnel	360,820.16	0.00	84,381.56	276,438.60	276,438.60
Support Serv - Technology	852,649.11	0.00	347,147.82	505,501.29	505,501.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	622,641.93	0.00	622,641.93	0.00	0.00
Community Services	115,284.68	0.00	115,284.68	0.00	0.00
Payments to Government Agencies	2,892.50	2,892.50	0.00	0.00	0.00
Facilities Acquisition	58,890.74	58,890.74	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	32,964.20	0.00	32,964.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,428,279.78	591,462.34	836,817.44	0.00	0.00
Community Services	1,552,499.76	0.00	1,552,499.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	95,813.76	95,813.76	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,763,092.46	6,763,092.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,521,647.44	6,521,647.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,557,373.49	5,557,373.49	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,550,058.95	**19,724,601.73**	**26,673,555.93**	**4,151,901.29**	**1,245,761.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23050 Eaton Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,000,998.37	25,900.53	17,975,097.84	0.00	0.00
Support Serv - Pupil	1,051,414.31	0.00	1,051,414.31	0.00	0.00
Support Serv - Instructional	1,025,673.23	0.00	1,025,673.23	0.00	0.00
Support Serv - Board of Ed	726,394.73	46,123.75	680,270.98	0.00	0.00
Support Serv - Executive Adm	354,921.50	750.48	354,171.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,556,430.88	1,060.00	1,555,370.88	0.00	0.00
Support Serv - Business	440,912.80	41,548.07	0.00	399,364.73	399,364.73
Operations and Maintenance	2,244,520.80	43,098.15	313,654.50	1,887,768.15	0.00
Pupil Transportation	1,516,875.32	5,412.15	1,511,463.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,918.49	0.00	35,918.49	0.00	0.00
Support Serv - Staff & Personnel	155,775.45	0.00	0.00	155,775.45	155,775.45
Support Serv - Technology	900,127.76	402,604.39	0.00	497,523.37	497,523.37
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	471,587.87	11,524.40	460,063.47	0.00	0.00
Community Services	901,322.09	23,543.05	877,779.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,460.19	0.00	15,802.19	658.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,336,183.95	576,921.43	759,262.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	72,842.19	72,842.19	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,117,808.66	18,117,808.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,794,692.06	1,794,692.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,720,860.65	**21,163,829.31**	**26,615,941.64**	**2,941,089.70**	**1,052,663.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23060 Grand Ledge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,202,679.87	113,261.36	39,089,418.51	0.00	0.00
Support Serv - Pupil	4,598,928.94	0.00	4,598,928.94	0.00	0.00
Support Serv - Instructional	2,500,038.64	293,405.14	2,206,633.50	0.00	0.00
Support Serv - Board of Ed	354,159.62	45,420.60	308,739.02	0.00	0.00
Support Serv - Executive Adm	482,538.90	0.00	482,538.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,424,639.52	2,583.98	3,422,055.54	0.00	0.00
Support Serv - Business	1,870,426.90	1,177,078.19	0.00	693,348.71	693,348.71
Operations and Maintenance	5,885,956.94	244,745.21	132,939.80	5,508,271.93	0.00
Pupil Transportation	3,956,203.68	47,878.37	3,908,325.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	224,726.73	0.00	224,726.73	0.00	0.00
Support Serv - Staff & Personnel	467,880.15	98.36	48,251.21	419,530.58	419,530.58
Support Serv - Technology	1,814,382.63	557,050.52	62,301.47	1,195,030.64	1,195,030.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	843,716.35	48,004.59	795,711.76	0.00	0.00
Community Services	14,854.50	0.00	14,854.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	226,068.42	226,068.42	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,131,744.45	0.00	1,131,744.45	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	273,285.47	0.00	273,285.47	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	733.00	0.00	0.00	733.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,840,858.51	1,301,692.03	1,539,166.48	0.00	0.00
Community Services	1,176,843.31	3,537.31	1,173,306.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	43,550.00	43,550.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,333,792.51	10,333,792.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,489,544.39	26,489,544.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	108,157,553.43	**40,927,710.98**	**59,412,927.59**	**7,816,914.86**	**2,307,909.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23065 Maple Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,979,865.31	0.00	6,979,865.31	0.00	0.00
Support Serv - Pupil	970,040.77	0.00	970,040.77	0.00	0.00
Support Serv - Instructional	342,292.98	0.00	342,292.98	0.00	0.00
Support Serv - Board of Ed	66,982.41	0.00	66,982.41	0.00	0.00
Support Serv - Executive Adm	261,878.06	0.00	261,878.06	0.00	0.00
Support Serv - Grant Writer	31,802.58	0.00	31,802.58	0.00	0.00
Support Serv - School Adm	798,621.50	0.00	798,621.50	0.00	0.00
Support Serv - Business	216,220.78	0.00	0.00	216,220.78	216,220.78
Operations and Maintenance	1,243,435.65	29,543.77	0.00	1,213,891.88	0.00
Pupil Transportation	1,085,689.88	14,522.20	1,071,167.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,768.79	0.00	23,768.79	0.00	0.00
Support Serv - Staff & Personnel	74,982.03	0.00	0.00	74,982.03	74,982.03
Support Serv - Technology	322,829.87	0.00	0.00	322,829.87	322,829.87
Support Serv - Pupil Accounting	13,363.02	0.00	13,363.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	310,892.72	0.00	310,892.72	0.00	0.00
Community Services	109,699.96	0.00	109,699.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	994,110.26	278,477.71	715,632.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,806,336.14	1,806,336.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,652,812.71	**2,128,879.82**	**11,696,008.33**	**1,827,924.56**	**614,032.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23080 Olivet Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,909,308.45	213,115.12	9,696,193.33	0.00	0.00
Support Serv - Pupil	367,518.45	0.00	367,518.45	0.00	0.00
Support Serv - Instructional	177,015.39	0.00	177,015.39	0.00	0.00
Support Serv - Board of Ed	83,251.17	0.00	83,251.17	0.00	0.00
Support Serv - Executive Adm	406,541.57	0.00	406,541.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,040,679.18	0.00	1,040,679.18	0.00	0.00
Support Serv - Business	302,850.64	29,546.55	17,854.74	255,449.35	255,449.35
Operations and Maintenance	1,185,257.06	44,633.34	17,646.16	1,122,977.56	0.00
Pupil Transportation	763,365.19	0.00	763,365.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,345.55	0.00	0.00	23,345.55	23,345.55
Support Serv - Technology	194,738.91	10,675.81	0.00	184,063.10	184,063.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	349,879.97	0.00	349,879.97	0.00	0.00
Community Services	80,067.35	0.00	80,067.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	173,082.48	173,082.48	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	53.75	0.00	51.06	2.69	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,098,009.22	522,381.40	575,627.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,350,958.74	2,350,958.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,505,923.07	**3,344,393.44**	**13,575,691.38**	**1,585,838.25**	**462,858.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23090 Potterville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,434,555.82	3,559.29	5,430,996.53	0.00	0.00
Support Serv - Pupil	745,633.70	0.00	745,633.70	0.00	0.00
Support Serv - Instructional	434,671.70	1,632.41	433,039.29	0.00	0.00
Support Serv - Board of Ed	48,331.01	0.00	48,331.01	0.00	0.00
Support Serv - Executive Adm	325,370.53	4,010.81	321,359.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	515,663.22	0.00	515,663.22	0.00	0.00
Support Serv - Business	340,890.48	17,756.95	0.00	323,133.53	323,133.53
Operations and Maintenance	920,096.60	809.69	19,830.19	899,456.72	0.00
Pupil Transportation	397,624.49	0.00	397,624.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,606.58	0.00	1,606.58	0.00	0.00
Support Serv - Staff & Personnel	2,317.54	0.00	2,317.54	0.00	0.00
Support Serv - Technology	228,408.61	79,166.50	61,003.97	88,238.14	88,238.14
Support Serv - Pupil Accounting	19,078.42	0.00	19,078.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	279,985.98	2,311.80	277,674.18	0.00	0.00
Community Services	398,282.58	0.00	398,282.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	687,562.63	52,786.10	634,776.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,252,522.50	1,252,522.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	103,469.12	103,469.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,136,071.51	**1,518,025.17**	**9,307,217.95**	**1,310,828.39**	**411,371.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23490 Oneida Township S/D #3
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	237,136.68	1,761.05	235,375.63	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,450.10	0.00	2,450.10	0.00	0.00
Support Serv - Board of Ed	18,644.45	0.00	18,644.45	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	20,208.22	0.00	0.00	20,208.22	20,208.22
Operations and Maintenance	20,170.92	0.00	55.80	20,115.12	0.00
Pupil Transportation	356.67	0.00	356.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	134.50	0.00	0.00	134.50	134.50
Support Serv - Technology	2,750.00	0.00	2,750.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,600.00	9,600.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	311,451.54	**11,361.05**	**259,632.65**	**40,457.84**	**20,342.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23900 LifeTech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,550,095.00	15,267.00	1,534,828.00	0.00	0.00
Support Serv - Pupil	269,453.00	0.00	269,453.00	0.00	0.00
Support Serv - Instructional	82,275.00	5,090.00	77,185.00	0.00	0.00
Support Serv - Board of Ed	9,750.00	0.00	9,750.00	0.00	0.00
Support Serv - Executive Adm	642,381.00	0.00	642,381.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	685,648.00	45,043.00	640,605.00	0.00	0.00
Support Serv - Business	17,631.00	0.00	0.00	17,631.00	17,631.00
Operations and Maintenance	189,538.00	0.00	0.00	189,538.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,446,771.00	**65,400.00**	**3,174,202.00**	**207,169.00**	**17,631.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23901 Island City Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,049,227.00	26,541.00	1,022,686.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,796.00	0.00	1,796.00	0.00	0.00
Support Serv - Board of Ed	12,750.00	0.00	12,750.00	0.00	0.00
Support Serv - Executive Adm	84,850.00	0.00	84,850.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308,036.00	26,479.00	281,557.00	0.00	0.00
Support Serv - Business	16,503.00	0.00	0.00	16,503.00	16,503.00
Operations and Maintenance	286,238.00	0.00	51,435.00	234,803.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	33,614.00	0.00	33,614.00	0.00	0.00
Community Services	98,984.00	0.00	98,984.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,611.00	0.00	104,611.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	433,527.00	433,527.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5.00	5.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,430,141.00	**486,552.00**	**1,692,283.00**	**251,306.00**	**16,503.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23902 Relevant Academy of Eaton County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	231,328.28	0.00	231,328.28	0.00	0.00
Support Serv - Pupil	23,709.17	0.00	23,709.17	0.00	0.00
Support Serv - Instructional	12,465.83	0.00	12,465.83	0.00	0.00
Support Serv - Board of Ed	10,837.25	0.00	10,837.25	0.00	0.00
Support Serv - Executive Adm	277,234.87	0.00	277,234.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	82,675.08	0.00	82,675.08	0.00	0.00
Support Serv - Business	23,823.77	0.00	0.00	23,823.77	23,823.77
Operations and Maintenance	6,966.09	0.00	0.00	6,966.09	0.00
Pupil Transportation	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,665.59	0.00	0.00	7,665.59	7,665.59
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	678,705.93	**0.00**	**640,250.48**	**38,455.45**	**31,489.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
23903 Insight School of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,327,033.36	7,117.05	4,319,916.31	0.00	0.00
Support Serv - Pupil	816,521.07	1,435.77	815,085.30	0.00	0.00
Support Serv - Instructional	447,719.12	1,191.73	446,527.39	0.00	0.00
Support Serv - Board of Ed	16,272.00	0.00	16,272.00	0.00	0.00
Support Serv - Executive Adm	1,327,652.46	0.00	1,327,652.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	98,730.23	5,770.69	92,959.54	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	80,183.57	0.00	2,275.00	77,908.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,773.00	0.00	0.00	5,773.00	5,773.00
Support Serv - Technology	551,475.93	0.00	8,075.70	543,400.23	543,400.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	89,404.78	0.00	89,404.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,760,765.52	**15,515.24**	**7,118,168.48**	**627,081.80**	**549,173.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
24020 Harbor Springs School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,641,624.29	182,145.62	8,459,478.67	0.00	0.00
Support Serv - Pupil	363,741.20	0.00	363,741.20	0.00	0.00
Support Serv - Instructional	250,924.10	0.00	250,924.10	0.00	0.00
Support Serv - Board of Ed	132,268.15	0.00	132,268.15	0.00	0.00
Support Serv - Executive Adm	425,576.09	0.00	425,576.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	887,024.57	0.00	887,024.57	0.00	0.00
Support Serv - Business	479,007.60	53,687.88	0.00	425,319.72	425,319.72
Operations and Maintenance	1,762,950.70	8,103.67	31,363.58	1,723,483.45	0.00
Pupil Transportation	340,778.31	22,186.00	318,592.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,371.94	0.00	0.00	3,371.94	3,371.94
Support Serv - Technology	345,953.70	107,710.84	17,673.28	220,569.58	220,569.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	365,970.95	0.00	365,970.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	60,081.25	48,081.25	12,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	52.49	52.49	0.00	0.00	0.00
Operations and Maintenance	3,891.57	0.00	0.00	3,891.57	0.00
Pupil Transportation	922.88	0.00	922.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	647,374.13	200,297.81	447,076.32	0.00	0.00
Community Services	985,888.40	11,998.00	973,890.40	0.00	0.00
Payments to Government Agencies	1,900.00	1,900.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,841,567.37	2,841,567.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,545,223.08	1,545,223.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,086,092.77	**5,022,954.01**	**12,686,502.50**	**2,376,636.26**	**649,261.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
24030 Alanson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,104,433.94	147,436.78	1,956,997.16	0.00	0.00
Support Serv - Pupil	122,987.56	0.00	122,987.56	0.00	0.00
Support Serv - Instructional	52,379.03	711.33	51,667.70	0.00	0.00
Support Serv - Board of Ed	22,366.95	0.00	22,366.95	0.00	0.00
Support Serv - Executive Adm	248,684.11	0.00	248,684.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	30,793.36	0.00	30,793.36	0.00	0.00
Support Serv - Business	65,517.61	0.00	0.00	65,517.61	65,517.61
Operations and Maintenance	344,865.06	54,388.70	94,812.33	195,664.03	0.00
Pupil Transportation	98,900.94	593.96	98,306.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	89,816.23	0.00	89,816.23	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	63,118.39	0.00	63,118.39	0.00	0.00
Community Services	107,163.09	9,922.96	97,240.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,380.97	0.00	0.00	1,380.97	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	36,790.32	516.25	36,274.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	219,873.50	219,873.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	784,197.16	784,197.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,393,268.22	**1,217,640.64**	**2,913,064.97**	**262,562.61**	**65,517.61**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
24040 Pellston Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,652,481.13	126,308.95	4,526,172.18	0.00	0.00
Support Serv - Pupil	103,657.99	0.00	103,657.99	0.00	0.00
Support Serv - Instructional	33,279.00	7,104.91	26,174.09	0.00	0.00
Support Serv - Board of Ed	25,318.53	0.00	25,318.53	0.00	0.00
Support Serv - Executive Adm	211,335.79	0.00	211,335.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	420,762.65	0.00	420,762.65	0.00	0.00
Support Serv - Business	219,418.11	0.00	614.00	218,804.11	218,804.11
Operations and Maintenance	669,391.07	29,287.00	12,184.44	627,919.63	0.00
Pupil Transportation	308,843.20	0.00	308,843.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	595.34	0.00	0.00	595.34	595.34
Support Serv - Technology	72,178.97	20,062.12	52,116.85	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,931.82	32,606.00	183,325.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	827,600.97	827,600.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,142.32	0.00	1,142.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	41,508.33	0.00	0.00	41,508.33	41,508.33
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	894,701.86	408,829.67	485,872.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	885,700.00	885,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	734,852.39	734,852.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,318,699.47	**3,072,352.01**	**6,357,520.05**	**888,827.41**	**260,907.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
24070 Public Schools of Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,989,738.76	154,511.75	22,835,227.01	0.00	0.00
Support Serv - Pupil	1,127,200.61	0.00	1,127,200.61	0.00	0.00
Support Serv - Instructional	1,138,349.08	0.00	1,138,349.08	0.00	0.00
Support Serv - Board of Ed	130,681.65	0.00	130,681.65	0.00	0.00
Support Serv - Executive Adm	493,610.43	0.00	493,610.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,067,078.22	0.00	2,067,078.22	0.00	0.00
Support Serv - Business	550,478.78	75,663.30	0.00	474,815.48	474,815.48
Operations and Maintenance	2,370,842.66	39,997.50	69,633.64	2,261,211.52	0.00
Pupil Transportation	1,551,462.52	0.00	1,551,462.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	70,779.80	0.00	70,779.80	0.00	0.00
Support Serv - Technology	1,076.50	0.00	1,076.50	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	664,070.82	0.00	664,070.82	0.00	0.00
Community Services	11,449.17	0.00	11,449.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,745.00	12,745.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	3,063.00	0.00	3,063.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	14,363.34	0.00	14,363.34	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,234,041.51	777,131.18	1,456,910.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,690,778.78	1,690,778.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,822,290.68	1,822,290.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,944,101.31	**4,573,118.19**	**31,634,956.12**	**2,736,027.00**	**474,815.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
24901 Concord Academy - Petoskey
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	831,338.00	727.00	830,611.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	6,800.00	0.00	6,800.00	0.00	0.00
Support Serv - Executive Adm	527,700.00	0.00	527,700.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	123,274.00	0.00	0.00	123,274.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	105,583.00	105,583.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,594,695.00	**106,310.00**	**1,365,111.00**	**123,274.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25000 Genesee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,618,556.04	0.00	16,618,556.04	0.00	0.00
Support Serv - Pupil	4,540,011.50	0.00	4,540,011.50	0.00	0.00
Support Serv - Instructional	10,126,981.05	0.00	10,126,981.05	0.00	0.00
Support Serv - Board of Ed	42,080.52	0.00	42,080.52	0.00	0.00
Support Serv - Executive Adm	613,835.37	0.00	613,835.37	0.00	0.00
Support Serv - Grant Writer	62,400.00	0.00	62,400.00	0.00	0.00
Support Serv - School Adm	699,748.58	0.00	699,748.58	0.00	0.00
Support Serv - Business	1,220,089.47	56,198.38	522,302.61	641,588.48	641,588.48
Operations and Maintenance	2,642,324.17	0.00	1,807,328.11	834,996.06	0.00
Pupil Transportation	853,561.34	0.00	853,561.34	0.00	0.00
Support Serv - Planning & Research	180,825.36	0.00	180,825.36	0.00	0.00
Support Serv - Communication	458,955.97	0.00	458,955.97	0.00	0.00
Support Serv - Staff & Personnel	760,525.07	0.00	222,734.55	537,790.52	537,790.52
Support Serv - Technology	2,595,155.26	31,777.66	349,682.02	2,213,695.58	2,213,695.58
Support Serv - Pupil Accounting	409,262.70	0.00	409,262.70	0.00	0.00
Support Serv - Central - Other	351,491.21	0.00	351,491.21	0.00	0.00
Support Serv - Other	313,707.52	1,825.00	311,882.52	0.00	0.00
Community Services	1,933,411.65	0.00	1,933,411.65	0.00	0.00
Payments to Government Agencies	11,005,952.52	11,005,952.52	0.00	0.00	0.00
Facilities Acquisition	33,050.00	0.00	33,050.00	0.00	0.00
Special Revenue Funds					
Instructional	27,094,086.07	93,345.84	27,000,740.23	0.00	0.00
Support Serv - Pupil	15,758,849.54	7,966.88	15,750,882.66	0.00	0.00
Support Serv - Instructional	3,381,093.78	0.00	3,381,093.78	0.00	0.00
Support Serv - Board of Ed	46,918.16	0.00	46,918.16	0.00	0.00
Support Serv - Executive Adm	383,803.42	0.00	383,803.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,452,983.83	0.00	2,452,983.83	0.00	0.00
Support Serv - Business	2,218,846.55	0.00	51,521.68	2,167,324.87	2,167,324.87
Operations and Maintenance	3,570,235.45	0.00	74,067.87	3,496,167.58	0.00
Pupil Transportation	7,374,472.61	0.00	7,374,472.61	0.00	0.00
Support Serv - Planning & Research	295,735.37	0.00	295,735.37	0.00	0.00
Support Serv - Communication	703,280.75	0.00	703,280.75	0.00	0.00
Support Serv - Staff & Personnel	1,612,023.92	0.00	89,808.50	1,522,215.42	1,522,215.42
Support Serv - Technology	1,191,048.06	25,999.90	72,025.10	1,093,023.06	1,093,023.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	395,171.72	0.00	395,171.72	0.00	0.00
Support Serv - Other	798,793.45	373,494.37	425,299.08	0.00	0.00
Community Services	280,308.07	0.00	280,308.07	0.00	0.00
Payments to Government Agencies	25,494,190.89	25,494,190.89	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,846,851.31	2,846,851.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	25,136,459.08	37,440.29	25,099,018.79	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	176,497,077.33	**39,975,043.04**	**124,015,232.72**	**12,506,801.57**	**8,175,637.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25010 Flint, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,463,553.51	0.00	25,463,553.51	0.00	0.00
Support Serv - Pupil	6,238,056.80	0.00	6,238,056.80	0.00	0.00
Support Serv - Instructional	5,207,492.24	0.00	5,207,492.24	0.00	0.00
Support Serv - Board of Ed	492,593.90	0.00	492,593.90	0.00	0.00
Support Serv - Executive Adm	754,005.63	0.00	754,005.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,340,363.68	0.00	2,340,363.68	0.00	0.00
Support Serv - Business	747,372.92	5,656.00	63,057.57	678,659.35	678,659.35
Operations and Maintenance	9,522,967.71	224,270.24	2,992,532.68	6,306,164.79	0.00
Pupil Transportation	2,874,674.18	0.00	2,874,674.18	0.00	0.00
Support Serv - Planning & Research	12,060.00	0.00	12,060.00	0.00	0.00
Support Serv - Communication	119,183.78	0.00	119,183.78	0.00	0.00
Support Serv - Staff & Personnel	5,980,831.65	0.00	5,421,586.69	559,244.96	559,244.96
Support Serv - Technology	1,021,210.62	0.00	747,940.54	273,270.08	273,270.08
Support Serv - Pupil Accounting	11,704.96	0.00	11,704.96	0.00	0.00
Support Serv - Central - Other	533,882.51	0.00	533,882.51	0.00	0.00
Support Serv - Other	184,577.83	0.00	184,577.83	0.00	0.00
Community Services	1,108,298.20	2,877.63	1,105,420.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	433,134.00	433,134.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	177,062.48	0.00	177,062.48	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,945,925.90	179,762.00	2,766,163.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,822,179.04	1,822,179.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,283,113.40	3,283,113.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	71,274,244.94	**5,950,992.31**	**57,505,913.45**	**7,817,339.18**	**1,511,174.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25030 Grand Blanc Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	56,002,212.64	37,611.66	55,964,600.98	0.00	0.00
Support Serv - Pupil	6,281,609.36	0.00	6,281,609.36	0.00	0.00
Support Serv - Instructional	5,165,209.65	343,197.88	4,822,011.77	0.00	0.00
Support Serv - Board of Ed	185,272.74	0.00	185,272.74	0.00	0.00
Support Serv - Executive Adm	685,178.69	0.00	685,178.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,485,027.56	0.00	4,485,027.56	0.00	0.00
Support Serv - Business	951,652.74	103,094.40	6,869.60	841,688.74	841,688.74
Operations and Maintenance	10,684,313.93	301,523.82	457,523.54	9,925,266.57	0.00
Pupil Transportation	3,419,379.48	628.11	3,418,751.37	0.00	0.00
Support Serv - Planning & Research	26,745.07	0.00	26,745.07	0.00	0.00
Support Serv - Communication	187,937.32	0.00	187,937.32	0.00	0.00
Support Serv - Staff & Personnel	507,915.72	0.00	149,705.98	358,209.74	358,209.74
Support Serv - Technology	1,357,615.17	106,732.39	13,513.50	1,237,369.28	1,237,369.28
Support Serv - Pupil Accounting	172,123.55	0.00	172,123.55	0.00	0.00
Support Serv - Central - Other	192,498.27	0.00	192,498.27	0.00	0.00
Support Serv - Other	1,222,036.80	21,057.28	1,200,979.52	0.00	0.00
Community Services	123,991.37	0.00	123,991.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	48,180.00	46,916.00	120.71	1,143.29	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,032,065.40	1,882,035.05	4,150,030.35	0.00	0.00
Community Services	715,004.10	0.00	715,004.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,535,532.40	11,535,532.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,057,078.25	30,057,078.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,871,293.72	4,871,293.72	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	144,909,873.93	**49,306,700.96**	**83,239,495.35**	**12,363,677.62**	**2,437,267.76**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25040 Mt. Morris Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,081,666.86	19,487.72	11,062,179.14	0.00	0.00
Support Serv - Pupil	1,848,313.02	0.00	1,848,313.02	0.00	0.00
Support Serv - Instructional	929,497.09	0.00	929,497.09	0.00	0.00
Support Serv - Board of Ed	108,757.58	0.00	108,757.58	0.00	0.00
Support Serv - Executive Adm	542,959.84	0.00	542,959.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,719,914.56	0.00	1,719,914.56	0.00	0.00
Support Serv - Business	210,950.98	2,243.81	0.00	208,707.17	208,707.17
Operations and Maintenance	2,188,801.08	28,724.50	218,166.06	1,941,910.52	0.00
Pupil Transportation	824,101.51	97,823.47	726,278.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,563.26	0.00	14,563.26	0.00	0.00
Support Serv - Staff & Personnel	20,073.11	0.00	4,121.19	15,951.92	15,951.92
Support Serv - Technology	269,239.59	24,984.80	15,519.00	228,735.79	228,735.79
Support Serv - Pupil Accounting	77,772.57	0.00	77,772.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	523,639.42	3,536.20	520,103.22	0.00	0.00
Community Services	48,552.58	0.00	48,552.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,772,763.54	1,561,258.04	211,505.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,116,708.37	435,834.76	680,873.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	58,901.81	58,901.81	0.00	0.00	0.00
Debt Service Funds					
All Costs **	700,018.75	700,018.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,044,156.08	5,044,156.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,101,351.60	**7,976,969.94**	**18,729,076.26**	**2,395,305.40**	**453,394.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25050 Goodrich Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,194,877.04	13,848.00	14,181,029.04	0.00	0.00
Support Serv - Pupil	1,044,286.10	0.00	1,044,286.10	0.00	0.00
Support Serv - Instructional	572,229.64	0.00	572,229.64	0.00	0.00
Support Serv - Board of Ed	77,843.30	0.00	77,843.30	0.00	0.00
Support Serv - Executive Adm	403,699.46	0.00	403,699.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,319,900.16	0.00	1,319,900.16	0.00	0.00
Support Serv - Business	258,426.28	1,512.50	0.00	256,913.78	256,913.78
Operations and Maintenance	2,494,450.47	52,867.26	215,447.09	2,226,136.12	0.00
Pupil Transportation	793,953.51	68,785.30	725,168.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	77,218.16	0.00	7,802.31	69,415.85	69,415.85
Support Serv - Technology	488,635.82	98,286.17	22,857.43	367,492.22	367,492.22
Support Serv - Pupil Accounting	28,919.86	0.00	28,919.86	0.00	0.00
Support Serv - Central - Other	43,641.26	0.00	43,641.26	0.00	0.00
Support Serv - Other	524,231.61	7,760.68	516,470.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,622,396.27	603,835.48	1,018,560.79	0.00	0.00
Community Services	412,461.00	3,686.50	408,774.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,777,445.18	6,777,445.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,948,866.59	5,948,866.59	0.00	0.00	0.00
Trust Funds					
All Costs *	6,700.00	0.00	6,700.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,090,181.71	**13,576,893.66**	**20,593,330.08**	**2,919,957.97**	**693,821.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25060 Bendle Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,838,002.86	0.00	8,838,002.86	0.00	0.00
Support Serv - Pupil	1,224,737.10	0.00	1,224,737.10	0.00	0.00
Support Serv - Instructional	364,590.92	21,553.62	343,037.30	0.00	0.00
Support Serv - Board of Ed	13,720.34	0.00	13,720.34	0.00	0.00
Support Serv - Executive Adm	728,938.56	281.27	728,657.29	0.00	0.00
Support Serv - Grant Writer	6,625.00	0.00	6,625.00	0.00	0.00
Support Serv - School Adm	1,235,501.17	0.00	1,235,501.17	0.00	0.00
Support Serv - Business	82,469.59	0.00	8,512.00	73,957.59	73,957.59
Operations and Maintenance	1,248,801.72	6,849.37	129,618.94	1,112,333.41	0.00
Pupil Transportation	223,341.74	0.00	223,341.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,353.49	0.00	5,353.49	0.00	0.00
Support Serv - Staff & Personnel	7,167.18	0.00	0.00	7,167.18	7,167.18
Support Serv - Technology	189,919.55	11,620.71	7,164.00	171,134.84	171,134.84
Support Serv - Pupil Accounting	19,859.00	0.00	19,859.00	0.00	0.00
Support Serv - Central - Other	82,874.62	0.00	82,874.62	0.00	0.00
Support Serv - Other	298,108.57	0.00	298,108.57	0.00	0.00
Community Services	68,042.30	0.00	68,042.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,373,092.37	546,082.31	827,010.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,302,323.66	1,302,323.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	184,516.27	184,516.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,497,986.01	**2,073,227.21**	**14,060,165.78**	**1,364,593.02**	**252,259.61**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25070 Genesee School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,148,803.73	0.00	5,148,803.73	0.00	0.00
Support Serv - Pupil	438,367.69	0.00	438,367.69	0.00	0.00
Support Serv - Instructional	178,123.23	0.00	178,123.23	0.00	0.00
Support Serv - Board of Ed	65,793.10	0.00	65,793.10	0.00	0.00
Support Serv - Executive Adm	290,862.70	0.00	290,862.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	419,838.97	0.00	419,838.97	0.00	0.00
Support Serv - Business	104,965.18	1,170.68	7,286.35	96,508.15	96,508.15
Operations and Maintenance	708,052.68	375.00	8,714.77	698,962.91	0.00
Pupil Transportation	348,483.32	114,100.00	234,383.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,827.50	0.00	2,827.50	0.00	0.00
Support Serv - Staff & Personnel	4,922.34	0.00	0.00	4,922.34	4,922.34
Support Serv - Technology	107,560.35	0.00	5,368.90	102,191.45	102,191.45
Support Serv - Pupil Accounting	27,369.90	0.00	27,369.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	209,722.74	3,102.00	206,620.74	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	497,267.63	497,267.63	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	8,281.84	0.00	8,281.84	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	474,403.22	252,849.49	221,553.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,831,675.27	1,831,675.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	48,715.00	48,715.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,916,036.39	**2,749,255.07**	**7,264,196.47**	**902,584.85**	**203,621.94**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25080 Carman-Ainsworth Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,091,861.44	29,414.32	33,062,447.12	0.00	0.00
Support Serv - Pupil	3,981,206.25	0.00	3,981,206.25	0.00	0.00
Support Serv - Instructional	2,634,179.03	1,152.87	2,633,026.16	0.00	0.00
Support Serv - Board of Ed	104,101.54	0.00	104,101.54	0.00	0.00
Support Serv - Executive Adm	651,759.30	0.00	651,759.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,980,175.87	3,840.06	2,976,335.81	0.00	0.00
Support Serv - Business	492,117.91	6,300.00	8,327.66	477,490.25	477,490.25
Operations and Maintenance	4,209,507.66	155,120.40	735,973.78	3,318,413.48	0.00
Pupil Transportation	1,812,147.25	5,485.00	1,806,662.25	0.00	0.00
Support Serv - Planning & Research	78,314.35	0.00	78,314.35	0.00	0.00
Support Serv - Communication	90,058.18	0.00	90,058.18	0.00	0.00
Support Serv - Staff & Personnel	243,220.24	0.00	24,460.81	218,759.43	218,759.43
Support Serv - Technology	1,222,918.24	56,067.65	607,645.28	559,205.31	559,205.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	532,930.40	8,505.00	524,425.40	0.00	0.00
Community Services	254,428.82	0.00	254,428.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	196,551.55	196,551.55	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	121,447.63	0.00	121,447.63	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	66,081.39	0.00	65,058.27	1,023.12	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,971,840.60	955,641.46	1,016,199.14	0.00	0.00
Community Services	310,364.88	0.00	310,364.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,997,791.11	2,997,791.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	345,990.18	345,990.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,388,993.82	**4,761,859.60**	**49,052,242.63**	**4,574,891.59**	**1,255,454.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25100 Fenton Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,721,637.07	30,952.65	24,690,684.42	0.00	0.00
Support Serv - Pupil	3,058,452.10	0.00	3,058,452.10	0.00	0.00
Support Serv - Instructional	1,782,488.44	497,150.75	1,285,337.69	0.00	0.00
Support Serv - Board of Ed	116,839.86	0.00	116,839.86	0.00	0.00
Support Serv - Executive Adm	1,285,264.05	0.00	1,285,264.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,020,631.11	0.00	2,020,631.11	0.00	0.00
Support Serv - Business	620,404.44	29,964.32	87,536.16	502,903.96	502,903.96
Operations and Maintenance	2,947,668.40	105,094.00	8,207.09	2,834,367.31	0.00
Pupil Transportation	1,010,718.55	0.00	1,010,718.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,104.97	0.00	38,104.97	0.00	0.00
Support Serv - Staff & Personnel	108,659.96	0.00	11,401.10	97,258.86	97,258.86
Support Serv - Technology	115,227.64	0.00	0.00	115,227.64	115,227.64
Support Serv - Pupil Accounting	86,203.53	0.00	86,203.53	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	745,803.54	5,820.04	739,983.50	0.00	0.00
Community Services	15,690.38	0.00	15,690.38	0.00	0.00
Payments to Government Agencies	602,834.75	602,834.75	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	287,202.02	0.00	287,202.02	0.00	0.00
Support Serv - Pupil	4,466.11	0.00	4,466.11	0.00	0.00
Support Serv - Instructional	81,454.03	0.00	81,454.03	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,283.79	0.00	1,283.79	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,221,077.65	676,923.07	1,544,154.58	0.00	0.00
Community Services	368,558.18	0.00	368,558.18	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,295,000.00	5,295,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,517,215.63	1,517,215.63	0.00	0.00	0.00
Trust Funds					
All Costs *	45,222.50	0.00	45,222.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,098,108.70	**8,760,955.21**	**36,787,395.72**	**3,549,757.77**	**715,390.46**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25110 Kearsley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,145,751.63	26,891.47	20,118,860.16	0.00	0.00
Support Serv - Pupil	2,850,542.18	0.00	2,850,542.18	0.00	0.00
Support Serv - Instructional	1,410,985.13	0.00	1,410,985.13	0.00	0.00
Support Serv - Board of Ed	55,380.70	0.00	55,380.70	0.00	0.00
Support Serv - Executive Adm	418,352.16	219.99	418,132.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,028,201.90	0.00	2,028,201.90	0.00	0.00
Support Serv - Business	240,414.51	998.66	4,456.09	234,959.76	234,959.76
Operations and Maintenance	3,187,508.06	25,950.00	172,440.90	2,989,117.16	0.00
Pupil Transportation	1,506,351.97	203,499.68	1,302,852.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	53,973.89	0.00	53,973.89	0.00	0.00
Support Serv - Staff & Personnel	349,028.90	0.00	47,898.10	301,130.80	301,130.80
Support Serv - Technology	691,200.86	1,198.99	143,274.86	546,727.01	546,727.01
Support Serv - Pupil Accounting	24,538.43	0.00	24,538.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	779,185.84	186,345.00	592,840.84	0.00	0.00
Community Services	279,537.17	0.00	279,537.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	481,543.15	481,543.15	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	112,067.02	0.00	0.00	112,067.02	0.00
Pupil Transportation	80.66	0.00	80.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,268,678.23	1,034,692.81	1,233,985.42	0.00	0.00
Community Services	831,650.23	0.00	831,650.23	0.00	0.00
Payments to Government Agencies	3.26	3.26	0.00	0.00	0.00
Facilities Acquisition	145,852.84	145,852.84	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	730,744.75	730,744.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,591,573.47	**2,837,940.60**	**31,569,631.12**	**4,184,001.75**	**1,082,817.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25120 Flushing Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,475,810.20	157,336.37	32,318,473.83	0.00	0.00
Support Serv - Pupil	3,328,445.11	0.00	3,328,445.11	0.00	0.00
Support Serv - Instructional	1,213,968.20	950.00	1,213,018.20	0.00	0.00
Support Serv - Board of Ed	78,714.00	1,063.00	77,651.00	0.00	0.00
Support Serv - Executive Adm	364,946.70	950.00	363,996.70	0.00	0.00
Support Serv - Grant Writer	27,694.37	0.00	27,694.37	0.00	0.00
Support Serv - School Adm	2,614,202.67	0.00	2,614,202.67	0.00	0.00
Support Serv - Business	505,960.10	2,718.02	20,615.54	482,626.54	482,626.54
Operations and Maintenance	3,687,606.07	61,931.03	53,889.21	3,571,785.83	0.00
Pupil Transportation	1,886,976.04	178,662.00	1,708,314.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	409,310.79	298,562.82	110,747.97	0.00	0.00
Support Serv - Staff & Personnel	388,114.31	950.00	34,043.90	353,120.41	353,120.41
Support Serv - Technology	483,842.54	475.00	85,675.78	397,691.76	397,691.76
Support Serv - Pupil Accounting	6,313.40	0.00	6,313.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	790,360.26	13,711.95	776,648.31	0.00	0.00
Community Services	18,831.69	0.00	18,831.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	21,640.15	0.00	0.00	21,640.15	21,640.15
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,252.99	0.00	2,252.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,436,362.19	1,140,220.88	1,296,141.31	0.00	0.00
Community Services	440,407.96	0.00	440,407.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,820,462.50	2,820,462.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	511,530.67	511,530.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	5,340,693.52	5,340,693.52	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,854,446.43	**10,530,217.76**	**44,497,363.98**	**4,826,864.69**	**1,255,078.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25130 Atherton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,776,662.24	3,500.00	5,773,162.24	0.00	0.00
Support Serv - Pupil	717,255.68	0.00	717,255.68	0.00	0.00
Support Serv - Instructional	617,468.25	0.00	617,468.25	0.00	0.00
Support Serv - Board of Ed	55,148.99	0.00	55,148.99	0.00	0.00
Support Serv - Executive Adm	400,932.62	0.00	400,932.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	683,715.36	0.00	683,715.36	0.00	0.00
Support Serv - Business	189,484.53	0.00	0.00	189,484.53	189,484.53
Operations and Maintenance	1,626,200.30	726,575.63	129,715.44	769,909.23	0.00
Pupil Transportation	303,523.22	0.00	303,523.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,888.38	0.00	3,888.38	0.00	0.00
Support Serv - Technology	127,874.85	0.00	19,790.97	108,083.88	108,083.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	193,931.61	0.00	193,931.61	0.00	0.00
Community Services	13,457.34	0.00	13,457.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	740,446.96	280,130.95	460,316.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	672,250.00	672,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,474,567.29	4,474,567.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,596,807.62	**6,157,023.87**	**9,372,306.11**	**1,067,477.64**	**297,568.41**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25140 Davison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	39,298,239.49	21,671.29	39,276,568.20	0.00	0.00
Support Serv - Pupil	4,482,296.16	0.00	4,482,296.16	0.00	0.00
Support Serv - Instructional	2,772,774.26	5,879.24	2,766,895.02	0.00	0.00
Support Serv - Board of Ed	94,651.67	0.00	94,651.67	0.00	0.00
Support Serv - Executive Adm	470,799.57	5,879.25	464,920.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,380,611.66	599.97	4,380,011.69	0.00	0.00
Support Serv - Business	805,525.05	54,495.31	15,368.25	735,661.49	735,661.49
Operations and Maintenance	6,141,241.89	29,879.24	299,007.22	5,812,355.43	0.00
Pupil Transportation	2,730,856.15	0.00	2,730,856.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	234,900.80	5,879.24	229,021.56	0.00	0.00
Support Serv - Staff & Personnel	537,381.49	5,879.25	13,880.11	517,622.13	517,622.13
Support Serv - Technology	833,384.20	13,234.95	113,972.39	706,176.86	706,176.86
Support Serv - Pupil Accounting	84,617.65	0.00	84,617.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,258,048.80	6,500.00	1,251,548.80	0.00	0.00
Community Services	585,642.55	0.00	585,642.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,055.97	16,055.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,843,951.25	1,568,657.98	2,275,293.27	0.00	0.00
Community Services	455,980.60	10,747.54	445,233.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,687,881.26	4,687,881.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,505,463.96	15,505,463.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	89,220,304.43	**21,938,704.45**	**59,509,784.07**	**7,771,815.91**	**1,959,460.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25150 Clio Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,201,127.99	168,082.62	19,033,045.37	0.00	0.00
Support Serv - Pupil	1,953,488.72	0.00	1,953,488.72	0.00	0.00
Support Serv - Instructional	1,073,397.63	0.00	1,073,397.63	0.00	0.00
Support Serv - Board of Ed	76,475.11	0.00	76,475.11	0.00	0.00
Support Serv - Executive Adm	376,826.57	0.00	376,826.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,225,174.43	12,182.28	2,212,992.15	0.00	0.00
Support Serv - Business	463,541.20	13,536.56	0.00	450,004.64	450,004.64
Operations and Maintenance	2,837,880.00	202,011.25	81,704.11	2,554,164.64	0.00
Pupil Transportation	1,785,375.04	484,750.00	1,300,625.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,736.96	0.00	50,736.96	0.00	0.00
Support Serv - Staff & Personnel	31,944.11	0.00	4,025.00	27,919.11	27,919.11
Support Serv - Technology	489,519.72	0.00	28,780.72	460,739.00	460,739.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,052.53	0.00	9,052.53	0.00	0.00
Support Serv - Other	688,297.22	179,695.14	508,602.08	0.00	0.00
Community Services	428,102.71	14,169.45	413,933.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	382,002.99	0.00	382,002.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,458,876.39	743,921.11	714,955.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	178,131.50	178,131.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,119,112.52	2,119,112.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,162,132.79	14,162,132.79	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,991,196.13	**18,277,725.22**	**28,220,643.52**	**3,492,827.39**	**938,662.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25180 Swartz Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,026,817.46	13,130.00	24,013,687.46	0.00	0.00
Support Serv - Pupil	3,253,921.25	0.00	3,253,921.25	0.00	0.00
Support Serv - Instructional	1,443,040.13	0.00	1,443,040.13	0.00	0.00
Support Serv - Board of Ed	53,325.16	0.00	53,325.16	0.00	0.00
Support Serv - Executive Adm	683,258.98	0.00	683,258.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,633,844.05	0.00	2,633,844.05	0.00	0.00
Support Serv - Business	1,131,135.16	97,505.02	154,511.55	879,118.59	879,118.59
Operations and Maintenance	3,735,775.20	56,468.10	38,497.39	3,640,809.71	0.00
Pupil Transportation	1,459,552.29	29,861.15	1,429,691.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	50,112.72	0.00	50,112.72	0.00	0.00
Support Serv - Staff & Personnel	318,765.42	0.00	0.00	318,765.42	318,765.42
Support Serv - Technology	174,431.70	0.00	174,431.70	0.00	0.00
Support Serv - Pupil Accounting	72,264.02	0.00	72,264.02	0.00	0.00
Support Serv - Central - Other	405,518.21	0.00	405,518.21	0.00	0.00
Support Serv - Other	765,624.30	26,204.40	739,419.90	0.00	0.00
Community Services	219,135.41	2,454.30	216,681.11	0.00	0.00
Payments to Government Agencies	61,402.75	61,402.75	0.00	0.00	0.00
Facilities Acquisition	1,626,372.38	1,626,372.38	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,466,856.66	1,171,893.02	1,294,963.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,658,052.98	4,658,052.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,185,184.84	14,185,184.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,424,391.07	**21,928,528.94**	**36,657,168.41**	**4,838,693.72**	**1,197,884.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25200 Lake Fenton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,250,760.88	89,355.61	15,161,405.27	0.00	0.00
Support Serv - Pupil	1,626,883.21	811.26	1,626,071.95	0.00	0.00
Support Serv - Instructional	886,212.85	17,355.64	868,857.21	0.00	0.00
Support Serv - Board of Ed	86,654.63	0.00	86,654.63	0.00	0.00
Support Serv - Executive Adm	486,823.01	9,321.24	477,501.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,319,213.82	16,343.21	1,302,870.61	0.00	0.00
Support Serv - Business	410,267.25	17,605.79	56,019.51	336,641.95	336,641.95
Operations and Maintenance	2,286,873.10	31,773.97	43,235.85	2,211,863.28	0.00
Pupil Transportation	783,735.53	0.00	783,735.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,957.91	0.00	1,957.91	0.00	0.00
Support Serv - Staff & Personnel	34,369.02	0.00	5,668.64	28,700.38	28,700.38
Support Serv - Technology	537,289.35	85,960.29	7,118.51	444,210.55	444,210.55
Support Serv - Pupil Accounting	27,711.44	5,058.31	22,653.13	0.00	0.00
Support Serv - Central - Other	19,493.77	0.00	19,493.77	0.00	0.00
Support Serv - Other	480,045.28	22,427.74	457,617.54	0.00	0.00
Community Services	85,445.42	0.00	85,445.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	69,506.58	69,506.58	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	260.00	0.00	260.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,375,289.26	593,162.78	782,126.48	0.00	0.00
Community Services	384,515.81	28.91	384,486.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,643,878.35	3,643,878.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,061,779.99	4,061,779.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,858,966.46	**8,664,369.67**	**22,173,180.63**	**3,021,416.16**	**809,552.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25210 Westwood Heights Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,091,826.65	162,433.15	12,929,393.50	0.00	0.00
Support Serv - Pupil	1,941,840.92	2,630.00	1,939,210.92	0.00	0.00
Support Serv - Instructional	1,633,239.08	6,859.24	1,626,379.84	0.00	0.00
Support Serv - Board of Ed	109,823.95	0.00	109,823.95	0.00	0.00
Support Serv - Executive Adm	582,722.94	0.00	582,722.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,242,423.15	4,824.12	1,237,599.03	0.00	0.00
Support Serv - Business	209,971.40	520.83	25,589.77	183,860.80	183,860.80
Operations and Maintenance	3,248,174.55	103,676.07	464,444.11	2,680,054.37	0.00
Pupil Transportation	466,721.76	0.00	466,721.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	201,954.50	4,340.89	197,613.61	0.00	0.00
Support Serv - Staff & Personnel	6,130.44	0.00	870.04	5,260.40	5,260.40
Support Serv - Technology	648,280.71	253,042.48	10,328.26	384,909.97	384,909.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	447,123.50	25,283.95	421,839.55	0.00	0.00
Community Services	59,266.66	0.00	59,266.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,074,227.49	1,074,227.49	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,126,858.29	553,486.06	573,372.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	38,636.38	38,636.38	0.00	0.00	0.00
Debt Service Funds					
All Costs **	579,252.50	579,252.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,291.61	17,291.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,725,766.48	**2,826,504.77**	**20,645,176.17**	**3,254,085.54**	**574,031.17**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25230 Bentley Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,204,076.93	2,482.08	5,201,594.85	0.00	0.00
Support Serv - Pupil	521,129.40	0.00	521,129.40	0.00	0.00
Support Serv - Instructional	283,938.45	0.00	283,938.45	0.00	0.00
Support Serv - Board of Ed	70,786.68	0.00	70,786.68	0.00	0.00
Support Serv - Executive Adm	347,089.24	0.00	347,089.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	773,163.87	0.00	773,163.87	0.00	0.00
Support Serv - Business	137,447.48	0.00	6,000.00	131,447.48	131,447.48
Operations and Maintenance	828,660.11	1,919.36	1,347.45	825,393.30	0.00
Pupil Transportation	332,727.88	119,958.68	212,769.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,025.54	0.00	49,025.54	0.00	0.00
Support Serv - Staff & Personnel	16,159.95	0.00	3,450.25	12,709.70	12,709.70
Support Serv - Technology	140,809.51	0.00	0.00	140,809.51	140,809.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,016.10	7,737.25	301,278.85	0.00	0.00
Community Services	9,411.34	0.00	9,411.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	726,939.67	726,939.67	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	1,368.55	0.00	1,368.55	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	27,290.03	0.00	27,105.87	184.16	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	669,592.82	315,963.44	353,629.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	118,504.81	118,504.81	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,904,867.50	2,904,867.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,609,269.29	1,609,269.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,081,275.15	**5,807,642.08**	**8,163,088.92**	**1,110,544.15**	**284,966.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25240 Beecher Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,508,592.67	0.00	5,508,592.67	0.00	0.00
Support Serv - Pupil	849,419.27	0.00	849,419.27	0.00	0.00
Support Serv - Instructional	875,275.33	0.00	875,275.33	0.00	0.00
Support Serv - Board of Ed	88,884.34	0.00	88,884.34	0.00	0.00
Support Serv - Executive Adm	313,954.24	0.00	313,954.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	387,517.56	0.00	387,517.56	0.00	0.00
Support Serv - Business	231,927.16	2,845.28	4,613.00	224,468.88	224,468.88
Operations and Maintenance	1,579,172.78	0.00	249,215.04	1,329,957.74	0.00
Pupil Transportation	440,345.50	0.00	440,345.50	0.00	0.00
Support Serv - Planning & Research	1,650.00	0.00	1,650.00	0.00	0.00
Support Serv - Communication	2,134.74	0.00	2,134.74	0.00	0.00
Support Serv - Staff & Personnel	112,240.79	0.00	44,705.48	67,535.31	67,535.31
Support Serv - Technology	145,796.33	0.00	0.00	145,796.33	145,796.33
Support Serv - Pupil Accounting	53,723.96	0.00	53,723.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	137,445.28	0.00	137,445.28	0.00	0.00
Community Services	231,282.68	0.00	231,282.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	130,791.69	67,461.60	63,330.09	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	593,390.90	203,230.49	390,160.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	375,168.76	375,168.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,058,713.98	**648,706.13**	**9,642,249.59**	**1,767,758.26**	**437,800.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25250 Linden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,624,322.66	0.00	18,624,322.66	0.00	0.00
Support Serv - Pupil	1,923,209.12	0.00	1,923,209.12	0.00	0.00
Support Serv - Instructional	850,328.58	87.98	850,240.60	0.00	0.00
Support Serv - Board of Ed	179,715.39	68,400.00	111,315.39	0.00	0.00
Support Serv - Executive Adm	383,471.23	0.00	383,471.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,726,570.39	0.00	1,726,570.39	0.00	0.00
Support Serv - Business	423,782.23	14,479.66	0.00	409,302.57	409,302.57
Operations and Maintenance	2,223,658.98	151,460.00	0.00	2,072,198.98	0.00
Pupil Transportation	1,313,270.76	0.00	1,313,270.76	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	146,089.74	0.00	0.00	146,089.74	146,089.74
Support Serv - Technology	736,377.02	0.00	0.00	736,377.02	736,377.02
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	567,367.57	0.00	567,367.57	0.00	0.00
Community Services	112,772.59	0.00	112,772.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	208,632.27	0.00	208,632.27	0.00	0.00
Support Serv - Pupil	45,455.37	0.00	45,455.37	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	11,176.00	0.00	11,176.00	0.00	0.00
Operations and Maintenance	27,550.00	0.00	27,550.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,541,796.31	703,279.33	838,516.98	0.00	0.00
Community Services	338,672.04	0.00	338,672.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,738,363.40	7,738,363.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,989,335.27	6,989,335.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,111,916.92	**15,665,405.64**	**27,082,542.97**	**3,363,968.31**	**1,291,769.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25260 Montrose Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,072,741.95	65,372.65	11,007,369.30	0.00	0.00
Support Serv - Pupil	792,603.07	0.00	792,603.07	0.00	0.00
Support Serv - Instructional	792,932.67	16,909.14	776,023.53	0.00	0.00
Support Serv - Board of Ed	45,603.72	0.00	45,603.72	0.00	0.00
Support Serv - Executive Adm	296,616.90	0.00	296,616.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,046,436.83	0.00	1,046,436.83	0.00	0.00
Support Serv - Business	329,184.73	0.00	0.00	329,184.73	329,184.73
Operations and Maintenance	1,695,327.79	96,031.90	42,386.83	1,556,909.06	0.00
Pupil Transportation	602,186.23	998.79	601,187.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	16,195.75	0.00	16,195.75	0.00	0.00
Support Serv - Staff & Personnel	13,791.22	0.00	10,629.15	3,162.07	3,162.07
Support Serv - Technology	340,817.38	119,308.07	38,717.18	182,792.13	182,792.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	268,358.91	3,375.10	264,983.81	0.00	0.00
Community Services	124,123.51	0.00	124,123.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	77,719.28	77,719.28	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,534,244.25	719,187.92	815,056.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,102.50	9,102.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,062,970.10	2,062,970.10	0.00	0.00	0.00
Capital Project Funds					
All Costs	165,311.75	165,311.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,286,268.54	**3,336,287.20**	**15,877,933.35**	**2,072,047.99**	**515,138.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25280 LakeVille Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,940,694.93	4,400.00	7,936,294.93	0.00	0.00
Support Serv - Pupil	918,916.60	0.00	918,916.60	0.00	0.00
Support Serv - Instructional	394,483.38	0.00	394,483.38	0.00	0.00
Support Serv - Board of Ed	87,983.11	0.00	87,983.11	0.00	0.00
Support Serv - Executive Adm	264,822.66	0.00	264,822.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	731,187.22	0.00	731,187.22	0.00	0.00
Support Serv - Business	188,369.49	15,387.61	19,548.62	153,433.26	153,433.26
Operations and Maintenance	1,202,895.72	0.00	93,696.08	1,109,199.64	0.00
Pupil Transportation	978,538.71	0.00	978,538.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,586.06	0.00	6,586.06	0.00	0.00
Support Serv - Staff & Personnel	22,159.07	0.00	6,349.30	15,809.77	15,809.77
Support Serv - Technology	151,290.05	0.00	6,825.16	144,464.89	144,464.89
Support Serv - Pupil Accounting	12,368.82	0.00	12,368.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	297,648.51	0.00	297,648.51	0.00	0.00
Community Services	64,204.00	0.00	64,204.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	621,420.00	621,420.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	949,165.01	405,586.38	543,578.63	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,078,960.85	1,078,960.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,648,859.75	1,648,859.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,560,553.94	**3,774,614.59**	**12,363,031.79**	**1,422,907.56**	**313,707.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25902 Woodland Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,155,323.22	0.00	2,155,323.22	0.00	0.00
Support Serv - Pupil	257,554.44	0.00	257,554.44	0.00	0.00
Support Serv - Instructional	74,499.84	0.00	74,499.84	0.00	0.00
Support Serv - Board of Ed	88,536.37	0.00	88,536.37	0.00	0.00
Support Serv - Executive Adm	214,043.16	0.00	214,043.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	144,239.41	0.00	144,239.41	0.00	0.00
Support Serv - Business	70,199.57	0.00	4,802.32	65,397.25	65,397.25
Operations and Maintenance	353,656.64	10,012.00	408.77	343,235.87	0.00
Pupil Transportation	88,941.30	0.00	88,941.30	0.00	0.00
Support Serv - Planning & Research	1,813.94	0.00	1,813.94	0.00	0.00
Support Serv - Communication	4,208.59	0.00	4,208.59	0.00	0.00
Support Serv - Staff & Personnel	20,699.19	0.00	1,498.95	19,200.24	19,200.24
Support Serv - Technology	70,702.49	0.00	17,017.06	53,685.43	53,685.43
Support Serv - Pupil Accounting	20,141.07	0.00	20,141.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,223.93	0.00	39,223.93	0.00	0.00
Community Services	6,205.48	0.00	6,205.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	76,267.50	60,000.00	16,267.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	241,274.57	121,798.03	119,476.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	339,439.00	339,439.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,266,969.71	**531,249.03**	**3,254,201.89**	**481,518.79**	**138,282.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25903 Grand Blanc Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,839,473.00	1,543.00	1,837,930.00	0.00	0.00
Support Serv - Pupil	149,420.00	0.00	149,420.00	0.00	0.00
Support Serv - Instructional	707,358.00	0.00	707,358.00	0.00	0.00
Support Serv - Board of Ed	69,633.00	0.00	69,633.00	0.00	0.00
Support Serv - Executive Adm	372,474.00	0.00	372,474.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,777.00	0.00	221,777.00	0.00	0.00
Support Serv - Business	27,402.00	24,869.00	0.00	2,533.00	2,533.00
Operations and Maintenance	339,809.00	0.00	34,780.00	305,029.00	0.00
Pupil Transportation	301,293.00	0.00	301,293.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	309,914.00	0.00	209,888.00	100,026.00	100,026.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,745.00	0.00	9,745.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,103.00	2,103.00	0.00	0.00	0.00
Facilities Acquisition	188,249.00	188,249.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	324,918.00	165,711.00	159,207.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	491,017.00	491,017.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,354,585.00	**873,492.00**	**4,073,505.00**	**407,588.00**	**102,559.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25904 Northridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,005,287.57	97,724.71	907,562.86	0.00	0.00
Support Serv - Pupil	154,074.50	0.00	154,074.50	0.00	0.00
Support Serv - Instructional	207,921.52	0.00	207,921.52	0.00	0.00
Support Serv - Board of Ed	14,783.90	0.00	14,783.90	0.00	0.00
Support Serv - Executive Adm	165,134.51	0.00	165,134.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	310,383.03	0.00	310,383.03	0.00	0.00
Support Serv - Business	88,416.36	2,379.73	23,387.57	62,649.06	62,649.06
Operations and Maintenance	338,767.56	0.00	81,632.10	257,135.46	0.00
Pupil Transportation	63,525.00	0.00	63,525.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,396.52	0.00	33,396.52	0.00	0.00
Support Serv - Staff & Personnel	27,182.33	0.00	1,700.00	25,482.33	25,482.33
Support Serv - Technology	40,934.58	0.00	7,934.98	32,999.60	32,999.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	19,411.47	0.00	19,411.47	0.00	0.00
Community Services	65,185.11	0.00	65,185.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	238,655.70	23,774.70	214,881.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,773,059.66	**123,879.14**	**2,270,914.07**	**378,266.45**	**121,130.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25905 International Academy of Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,394,321.88	0.00	4,394,321.88	0.00	0.00
Support Serv - Pupil	813,142.50	0.00	813,142.50	0.00	0.00
Support Serv - Instructional	1,332,102.80	0.00	1,332,102.80	0.00	0.00
Support Serv - Board of Ed	100,820.80	0.00	100,820.80	0.00	0.00
Support Serv - Executive Adm	337,042.22	0.00	337,042.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	380,914.37	0.00	380,914.37	0.00	0.00
Support Serv - Business	134,835.61	0.00	0.00	134,835.61	134,835.61
Operations and Maintenance	921,294.40	0.00	130,965.76	790,328.64	0.00
Pupil Transportation	192,530.44	0.00	192,530.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	208,042.39	0.00	7,960.00	200,082.39	200,082.39
Support Serv - Technology	427,959.35	0.00	23,714.31	404,245.04	404,245.04
Support Serv - Pupil Accounting	53,659.65	0.00	53,659.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,563.75	0.00	124,563.75	0.00	0.00
Community Services	31,941.55	0.00	31,941.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	161,758.61	161,758.61	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	60.00	0.00	0.00	60.00	60.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	442,698.93	286,778.89	155,920.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,198,411.26	1,198,411.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	108,971.83	108,971.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,365,072.34	**1,755,920.59**	**8,079,600.07**	**1,529,551.68**	**739,223.04**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25907 Linden Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,307,758.00	0.00	4,307,758.00	0.00	0.00
Support Serv - Pupil	467,360.00	0.00	467,360.00	0.00	0.00
Support Serv - Instructional	971,340.00	0.00	971,340.00	0.00	0.00
Support Serv - Board of Ed	95,418.00	0.00	95,418.00	0.00	0.00
Support Serv - Executive Adm	267,176.00	0.00	267,176.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	434,850.00	0.00	434,850.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,385,241.00	0.00	71,310.00	1,313,931.00	0.00
Pupil Transportation	452,489.00	0.00	452,489.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,130.00	0.00	26,130.00	0.00	0.00
Support Serv - Staff & Personnel	159,609.00	0.00	0.00	159,609.00	159,609.00
Support Serv - Technology	172,394.00	0.00	2,548.00	169,846.00	169,846.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,906.00	0.00	9,906.00	0.00	0.00
Support Serv - Other	9,789.00	0.00	9,789.00	0.00	0.00
Community Services	33,206.00	0.00	33,206.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	475,496.00	0.00	475,496.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,356,292.00	**0.00**	**7,624,776.00**	**1,731,516.00**	**417,585.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25909 Burton Glen Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,942,682.00	0.00	3,942,682.00	0.00	0.00
Support Serv - Pupil	298,018.00	0.00	298,018.00	0.00	0.00
Support Serv - Instructional	933,344.00	0.00	933,344.00	0.00	0.00
Support Serv - Board of Ed	87,266.00	0.00	87,266.00	0.00	0.00
Support Serv - Executive Adm	230,999.00	0.00	230,999.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	546,699.00	0.00	546,699.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,458,816.00	0.00	83,335.00	1,375,481.00	0.00
Pupil Transportation	307,274.00	0.00	307,274.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,735.00	0.00	24,735.00	0.00	0.00
Support Serv - Staff & Personnel	103,293.00	0.00	0.00	103,293.00	103,293.00
Support Serv - Technology	67,975.00	0.00	370.00	67,605.00	67,605.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,589.00	0.00	32,589.00	0.00	0.00
Support Serv - Other	6,357.00	0.00	6,357.00	0.00	0.00
Community Services	42,124.00	0.00	42,124.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	423,945.00	0.00	423,945.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,594,123.00	**0.00**	**6,959,737.00**	**1,634,386.00**	**258,905.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25910 Richfield Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,193,749.00	4,650.00	3,189,099.00	0.00	0.00
Support Serv - Pupil	611,603.00	0.00	611,603.00	0.00	0.00
Support Serv - Instructional	453,350.00	0.00	453,350.00	0.00	0.00
Support Serv - Board of Ed	119,029.00	0.00	119,029.00	0.00	0.00
Support Serv - Executive Adm	593,054.00	0.00	593,054.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	395,551.00	0.00	395,551.00	0.00	0.00
Support Serv - Business	5,878.00	0.00	0.00	5,878.00	5,878.00
Operations and Maintenance	627,460.00	22,390.00	22,173.00	582,897.00	0.00
Pupil Transportation	594,603.00	0.00	594,603.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	357,415.00	0.00	357,415.00	0.00	0.00
Support Serv - Technology	453,173.00	0.00	157,133.00	296,040.00	296,040.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,798.00	0.00	3,798.00	0.00	0.00
Community Services	62,720.00	0.00	62,720.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	146,997.00	146,997.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	530,446.00	377,868.00	152,578.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	190,592.00	190,592.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,339,418.00	**742,497.00**	**6,712,106.00**	**884,815.00**	**301,918.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25911 Madison Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,355,150.56	9,286.50	5,345,864.06	0.00	0.00
Support Serv - Pupil	86,147.66	0.00	86,147.66	0.00	0.00
Support Serv - Instructional	39,269.10	0.00	39,269.10	0.00	0.00
Support Serv - Board of Ed	26,177.88	0.00	26,177.88	0.00	0.00
Support Serv - Executive Adm	945,457.13	0.00	945,457.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	694,344.58	12,741.09	681,603.49	0.00	0.00
Support Serv - Business	1,278.46	1,193.31	0.00	85.15	85.15
Operations and Maintenance	845,829.18	40,299.76	152,237.24	653,292.18	0.00
Pupil Transportation	260,467.78	0.00	260,467.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,471.05	0.00	21,471.05	0.00	0.00
Support Serv - Other	136,500.88	0.00	136,500.88	0.00	0.00
Community Services	67,916.37	0.00	67,916.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	384,915.71	250,216.63	134,699.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,696,155.41	10,696,155.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,561,081.75	**11,009,892.70**	**7,897,811.72**	**653,377.33**	**85.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25912 The New Standard Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,665,540.06	5,352.50	4,660,187.56	0.00	0.00
Support Serv - Pupil	135,740.24	0.00	135,740.24	0.00	0.00
Support Serv - Instructional	224,577.63	0.00	224,577.63	0.00	0.00
Support Serv - Board of Ed	41,447.35	0.00	41,447.35	0.00	0.00
Support Serv - Executive Adm	888,689.31	0.00	888,689.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	381,001.17	0.00	381,001.17	0.00	0.00
Support Serv - Business	5,110.00	131.00	0.00	4,979.00	4,979.00
Operations and Maintenance	1,493,880.42	326,302.27	234,794.81	932,783.34	0.00
Pupil Transportation	403,739.92	0.00	403,739.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	113,788.70	3,631.49	0.00	110,157.21	110,157.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	340,280.71	0.00	340,280.71	0.00	0.00
Community Services	64,911.50	0.00	64,911.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	179,051.49	179,051.49	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	722,937.31	431,227.09	291,710.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,660,695.81	**945,695.84**	**7,667,080.42**	**1,047,919.55**	**115,136.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25914 Greater Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,536,106.97	0.00	1,536,106.97	0.00	0.00
Support Serv - Pupil	79,594.87	0.00	79,594.87	0.00	0.00
Support Serv - Instructional	168,633.82	0.00	168,633.82	0.00	0.00
Support Serv - Board of Ed	15,475.00	0.00	15,475.00	0.00	0.00
Support Serv - Executive Adm	128,946.08	0.00	128,946.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	225,006.17	0.00	225,006.17	0.00	0.00
Support Serv - Business	2,045.48	0.00	0.00	2,045.48	2,045.48
Operations and Maintenance	294,368.51	0.00	20,793.68	273,574.83	0.00
Pupil Transportation	94,347.50	0.00	94,347.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	67,426.48	23,393.00	0.00	44,033.48	44,033.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,149.79	0.00	4,149.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	150,009.17	141,498.12	8,511.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,766,109.84	**164,891.12**	**2,281,564.93**	**319,653.79**	**46,078.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25915 WAY Academy - Flint
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	718,794.71	0.00	718,794.71	0.00	0.00
Support Serv - Pupil	123,346.62	0.00	123,346.62	0.00	0.00
Support Serv - Instructional	90,512.30	0.00	90,512.30	0.00	0.00
Support Serv - Board of Ed	8,920.93	0.00	8,920.93	0.00	0.00
Support Serv - Executive Adm	67,914.30	0.00	67,914.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	66,525.04	0.00	66,525.04	0.00	0.00
Support Serv - Business	51,006.64	0.00	0.00	51,006.64	51,006.64
Operations and Maintenance	166,819.65	0.00	28,013.94	138,805.71	0.00
Pupil Transportation	4,529.20	0.00	4,529.20	0.00	0.00
Support Serv - Planning & Research	20,469.13	0.00	20,469.13	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	80,661.23	10,175.07	4,966.17	65,519.99	65,519.99
Support Serv - Pupil Accounting	7,023.94	0.00	7,023.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	360.00	0.00	360.00	0.00	0.00
Community Services	299.73	0.00	299.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,407,183.42	**10,175.07**	**1,141,676.01**	**255,332.34**	**116,526.63**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25916 Eagle's Nest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	644,366.89	4,445.90	639,920.99	0.00	0.00
Support Serv - Pupil	84,317.97	0.00	84,317.97	0.00	0.00
Support Serv - Instructional	95,568.22	0.00	95,568.22	0.00	0.00
Support Serv - Board of Ed	10,547.50	0.00	10,547.50	0.00	0.00
Support Serv - Executive Adm	291,951.28	0.00	291,951.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	234,650.34	7,803.94	226,846.40	0.00	0.00
Support Serv - Business	109,713.24	38,485.24	37,400.00	33,828.00	33,828.00
Operations and Maintenance	491,046.55	10,400.41	57,099.04	423,547.10	0.00
Pupil Transportation	133,164.84	0.00	133,164.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,224.33	0.00	25,224.33	0.00	0.00
Support Serv - Staff & Personnel	94,076.08	2,521.10	90,060.67	1,494.31	1,494.31
Support Serv - Technology	26,195.02	0.00	0.00	26,195.02	26,195.02
Support Serv - Pupil Accounting	5,675.36	0.00	5,675.36	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,435.95	0.00	3,435.95	0.00	0.00
Community Services	23,347.77	0.00	23,347.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,622.91	0.00	1,622.91	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	179,771.82	135,483.37	44,288.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,454,676.07	**199,139.96**	**1,770,471.68**	**485,064.43**	**61,517.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25918 Flex High School of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	762,499.65	0.00	762,499.65	0.00	0.00
Support Serv - Pupil	119,877.00	0.00	119,877.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	11,880.60	0.00	11,880.60	0.00	0.00
Support Serv - Executive Adm	977,842.61	0.00	977,842.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	209,317.64	182.70	209,134.94	0.00	0.00
Support Serv - Business	51,276.07	0.00	0.00	51,276.07	51,276.07
Operations and Maintenance	436,191.95	4,152.70	0.00	432,039.25	0.00
Pupil Transportation	3,778.60	0.00	3,778.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,390.46	0.00	20,390.46	0.00	0.00
Support Serv - Staff & Personnel	67.00	0.00	0.00	67.00	67.00
Support Serv - Technology	86,849.96	2,498.17	0.00	84,351.79	84,351.79
Support Serv - Pupil Accounting	64,652.78	0.00	64,652.78	0.00	0.00
Support Serv - Central - Other	52,416.49	0.00	52,416.49	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,797,040.81	**6,833.57**	**2,222,473.13**	**567,734.11**	**135,694.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
25919 Flint Cultural Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,066,934.06	0.00	3,066,934.06	0.00	0.00
Support Serv - Pupil	475,310.18	0.00	475,310.18	0.00	0.00
Support Serv - Instructional	326,524.07	0.00	326,524.07	0.00	0.00
Support Serv - Board of Ed	28,635.31	0.00	28,635.31	0.00	0.00
Support Serv - Executive Adm	481,335.80	0.00	481,335.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	77,647.04	0.00	77,647.04	0.00	0.00
Support Serv - Business	158,865.29	0.00	0.00	158,865.29	158,865.29
Operations and Maintenance	588,538.47	0.00	0.00	588,538.47	0.00
Pupil Transportation	4,308.28	0.00	4,308.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	14,233.41	0.00	0.00	14,233.41	14,233.41
Support Serv - Technology	178,712.54	0.00	72,000.00	106,712.54	106,712.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,699.42	0.00	27,699.42	0.00	0.00
Community Services	823.43	0.00	823.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	460,429.45	270,104.08	190,325.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,889,996.75	**270,104.08**	**4,751,542.96**	**868,349.71**	**279,811.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
26010 Beaverton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,549,648.04	294.00	7,549,354.04	0.00	0.00
Support Serv - Pupil	610,466.28	0.00	610,466.28	0.00	0.00
Support Serv - Instructional	255,497.39	16,798.45	238,698.94	0.00	0.00
Support Serv - Board of Ed	53,237.16	0.00	53,237.16	0.00	0.00
Support Serv - Executive Adm	319,285.98	0.00	319,285.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	578,178.42	0.00	578,178.42	0.00	0.00
Support Serv - Business	257,937.41	0.00	0.00	257,937.41	257,937.41
Operations and Maintenance	1,104,943.53	196,370.46	15,999.00	892,574.07	0.00
Pupil Transportation	618,978.03	144.00	618,834.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,671.62	0.00	21,767.96	2,903.66	2,903.66
Support Serv - Technology	426,590.91	88,621.49	0.00	337,969.42	337,969.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	39.00	0.00	39.00	0.00	0.00
Support Serv - Other	207,809.81	0.00	207,809.81	0.00	0.00
Community Services	1,099.60	0.00	1,099.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	39,215.00	39,215.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,059,165.51	578,168.34	480,997.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	988,120.40	988,120.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,148,989.94	6,148,989.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,243,874.03	**8,056,722.08**	**10,695,767.39**	**1,491,384.56**	**598,810.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
26040 Gladwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,121,081.74	0.00	11,121,081.74	0.00	0.00
Support Serv - Pupil	1,333,486.14	0.00	1,333,486.14	0.00	0.00
Support Serv - Instructional	679,837.85	0.00	679,837.85	0.00	0.00
Support Serv - Board of Ed	49,210.07	0.00	49,210.07	0.00	0.00
Support Serv - Executive Adm	224,406.60	0.00	224,406.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,123,597.30	0.00	1,123,597.30	0.00	0.00
Support Serv - Business	370,659.57	2,194.76	32,986.00	335,478.81	335,478.81
Operations and Maintenance	1,920,753.88	204,180.00	19,771.00	1,696,802.88	0.00
Pupil Transportation	1,266,166.58	0.00	1,266,166.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	764.85	0.00	0.00	764.85	764.85
Support Serv - Technology	920,063.71	467,320.48	0.00	452,743.23	452,743.23
Support Serv - Pupil Accounting	67,396.25	0.00	67,396.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	407,279.49	0.00	407,279.49	0.00	0.00
Community Services	12,846.86	0.00	12,846.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,975.00	3,975.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,391,955.13	588,039.80	803,915.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,118,909.77	1,118,909.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,774,744.34	1,774,744.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,787,135.13	**4,159,364.15**	**17,141,981.21**	**2,485,789.77**	**788,986.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
27000 Gogebic-Ontonagon ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	168,294.20	0.00	168,294.20	0.00	0.00
Support Serv - Pupil	589,627.10	0.00	589,627.10	0.00	0.00
Support Serv - Instructional	3,081,209.83	0.00	3,081,209.83	0.00	0.00
Support Serv - Board of Ed	28,833.41	0.00	28,833.41	0.00	0.00
Support Serv - Executive Adm	524,918.61	0.00	524,918.61	0.00	0.00
Support Serv - Grant Writer	75,735.15	0.00	75,735.15	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	410,983.37	126.36	0.00	410,857.01	410,857.01
Operations and Maintenance	91,003.72	0.00	0.00	91,003.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,363.20	20,197.96	0.00	8,165.24	8,165.24
Support Serv - Pupil Accounting	54.88	0.00	54.88	0.00	0.00
Support Serv - Central - Other	314,155.69	0.00	314,155.69	0.00	0.00
Support Serv - Other	1,872.24	1,872.24	0.00	0.00	0.00
Community Services	205,474.69	0.00	205,474.69	0.00	0.00
Payments to Government Agencies	2,030,205.37	2,030,205.37	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,119,929.53	231.01	2,119,698.52	0.00	0.00
Support Serv - Pupil	2,140,425.31	0.00	2,140,425.31	0.00	0.00
Support Serv - Instructional	433,038.02	3,566.55	429,471.47	0.00	0.00
Support Serv - Board of Ed	23,466.15	0.00	23,466.15	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	131,985.89	925.11	0.00	131,060.78	131,060.78
Operations and Maintenance	163,836.23	0.00	0.00	163,836.23	0.00
Pupil Transportation	240,042.03	0.00	240,042.03	0.00	0.00
Support Serv - Planning & Research	71,413.36	0.00	71,413.36	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,150.38	0.00	0.00	5,150.38	5,150.38
Support Serv - Technology	130,843.96	0.00	0.00	130,843.96	130,843.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	155,351.00	0.00	155,351.00	0.00	0.00
Support Serv - Other	118,843.93	103,485.87	15,358.06	0.00	0.00
Community Services	40.30	0.00	40.30	0.00	0.00
Payments to Government Agencies	66,017.14	66,017.14	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,351,114.69	**2,226,627.61**	**10,183,569.76**	**940,917.32**	**686,077.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
27010 Bessemer Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,878,923.03	0.00	2,878,923.03	0.00	0.00
Support Serv - Pupil	37,757.42	0.00	37,757.42	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	32,172.32	0.00	32,172.32	0.00	0.00
Support Serv - Executive Adm	229,847.83	0.00	229,847.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,513.32	0.00	204,513.32	0.00	0.00
Support Serv - Business	12,801.93	6,133.38	0.00	6,668.55	6,668.55
Operations and Maintenance	649,355.93	722.97	162,790.29	485,842.67	0.00
Pupil Transportation	185,793.03	0.00	185,793.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	72,589.13	0.00	13,437.28	59,151.85	59,151.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,702.16	0.00	127,702.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	317,829.96	142,150.09	175,679.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	142,840.38	142,840.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,892,126.44	**291,846.82**	**4,048,616.55**	**551,663.07**	**65,820.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
27020 Ironwood Area Schools of Gogebic County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,907,611.42	0.00	5,907,611.42	0.00	0.00
Support Serv - Pupil	321,028.57	0.00	321,028.57	0.00	0.00
Support Serv - Instructional	243,201.80	0.00	243,201.80	0.00	0.00
Support Serv - Board of Ed	73,116.99	0.00	73,116.99	0.00	0.00
Support Serv - Executive Adm	383,827.04	0.00	383,827.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	520,097.95	0.00	520,097.95	0.00	0.00
Support Serv - Business	316,533.94	16,513.13	0.00	300,020.81	300,020.81
Operations and Maintenance	913,528.30	29,473.00	0.00	884,055.30	0.00
Pupil Transportation	242,971.91	0.00	242,971.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,521.74	0.00	15,521.74	0.00	0.00
Support Serv - Staff & Personnel	14,634.90	0.00	14,634.90	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,312.77	0.00	44,312.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	28,302.57	28,302.57	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	649,519.17	196,221.26	453,297.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	882,220.00	882,220.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	152,272.90	152,272.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,708,701.97	**1,305,002.86**	**8,219,623.00**	**1,184,076.11**	**300,020.81**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
27070 Wakefield-Marenisco School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,246,649.72	0.00	2,246,649.72	0.00	0.00
Support Serv - Pupil	120,476.60	0.00	120,476.60	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	23,473.31	0.00	23,473.31	0.00	0.00
Support Serv - Executive Adm	178,816.51	0.00	178,816.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	113,881.94	0.00	113,881.94	0.00	0.00
Support Serv - Business	144,594.13	0.00	0.00	144,594.13	144,594.13
Operations and Maintenance	386,091.01	11,794.05	0.00	374,296.96	0.00
Pupil Transportation	138,949.12	0.00	138,949.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	43,001.55	0.00	0.00	43,001.55	43,001.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,631.45	1,592.18	110,039.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,924.50	0.00	8,924.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	206,922.50	69,059.93	137,862.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,985.07	9,985.07	0.00	0.00	0.00
Debt Service Funds					
All Costs **	58,740.00	58,740.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	89,463.40	89,463.40	0.00	0.00	0.00
Trust Funds					
All Costs *	8,809.79	0.00	8,809.79	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,890,410.60	**240,634.63**	**3,087,883.33**	**561,892.64**	**187,595.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
27080 Watersmeet Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,421,378.89	3,635.00	2,417,743.89	0.00	0.00
Support Serv - Pupil	222,200.15	0.00	222,200.15	0.00	0.00
Support Serv - Instructional	30,445.32	0.00	30,445.32	0.00	0.00
Support Serv - Board of Ed	315,855.57	0.00	315,855.57	0.00	0.00
Support Serv - Executive Adm	226,377.33	0.00	226,377.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	12,157.00	0.00	12,157.00	0.00	0.00
Support Serv - Business	90,025.71	16,374.95	0.00	73,650.76	73,650.76
Operations and Maintenance	416,021.09	11,760.00	0.00	404,261.09	0.00
Pupil Transportation	166,226.16	0.00	166,226.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,800.19	0.00	10,234.14	41,566.05	41,566.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	143,606.05	0.00	143,606.05	0.00	0.00
Support Serv - Other	76,896.23	10,360.10	66,536.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	157,288.49	74,747.53	82,540.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	380,584.40	380,584.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,710,862.58	**497,461.98**	**3,693,922.70**	**519,477.90**	**115,216.81**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28000 Northwest Education Services
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	521,256.72	2,100.00	519,156.72	0.00	0.00
Support Serv - Pupil	168,657.70	1,050.00	167,607.70	0.00	0.00
Support Serv - Instructional	3,994,402.54	17,724.28	3,976,678.26	0.00	0.00
Support Serv - Board of Ed	33,728.67	0.00	33,728.67	0.00	0.00
Support Serv - Executive Adm	530,594.56	0.00	530,594.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,688.45	0.00	5,688.45	0.00	0.00
Support Serv - Business	1,007,176.43	10,580.11	31,995.34	964,600.98	964,600.98
Operations and Maintenance	261,183.44	3,313.77	31,049.32	226,820.35	0.00
Pupil Transportation	43,058.68	0.00	43,058.68	0.00	0.00
Support Serv - Planning & Research	32,520.00	0.00	32,520.00	0.00	0.00
Support Serv - Communication	145,730.18	5,727.75	140,002.43	0.00	0.00
Support Serv - Staff & Personnel	174,015.53	59.43	20,742.98	153,213.12	153,213.12
Support Serv - Technology	918,505.73	9,119.75	11,149.15	898,236.83	898,236.83
Support Serv - Pupil Accounting	126,458.26	0.00	126,458.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,333.42	274.77	4,058.65	0.00	0.00
Community Services	223,760.32	1,212.00	222,548.32	0.00	0.00
Payments to Government Agencies	5,502,969.67	5,502,969.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,143,595.37	356,480.00	19,787,115.37	0.00	0.00
Support Serv - Pupil	25,838,174.88	58,382.52	25,779,792.36	0.00	0.00
Support Serv - Instructional	4,815,728.20	93,783.84	4,721,944.36	0.00	0.00
Support Serv - Board of Ed	70,827.27	0.00	70,827.27	0.00	0.00
Support Serv - Executive Adm	296,695.76	0.00	296,695.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,865.31	72.87	518,792.44	0.00	0.00
Support Serv - Business	1,695,125.18	43,998.69	40,000.00	1,611,126.49	1,611,126.49
Operations and Maintenance	2,272,403.21	96,302.47	65,000.00	2,111,100.74	0.00
Pupil Transportation	4,155,498.85	0.00	4,155,498.85	0.00	0.00
Support Serv - Planning & Research	273,803.57	0.00	273,803.57	0.00	0.00
Support Serv - Communication	249,885.43	21,547.25	228,338.18	0.00	0.00
Support Serv - Staff & Personnel	428,560.98	223.57	36,904.59	391,432.82	391,432.82
Support Serv - Technology	1,153,542.72	34,032.74	614.00	1,118,895.98	1,118,895.98
Support Serv - Pupil Accounting	17,038.75	0.00	17,038.75	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	337,182.70	0.00	337,182.70	0.00	0.00
Community Services	243,566.66	0.00	243,566.66	0.00	0.00
Payments to Government Agencies	7,957,713.81	7,957,713.81	0.00	0.00	0.00
Facilities Acquisition	6,700.00	0.00	6,700.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	711,178.87	711,178.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	3,122,614.65	3,122,614.65	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,002,742.47	**18,050,462.81**	**62,476,852.35**	**7,475,427.31**	**5,137,506.22**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28010 Traverse City Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,692,535.90	126,852.79	65,565,683.11	0.00	0.00
Support Serv - Pupil	4,668,161.96	109.99	4,668,051.97	0.00	0.00
Support Serv - Instructional	4,541,383.30	5,503.78	4,535,879.52	0.00	0.00
Support Serv - Board of Ed	163,194.97	368.25	162,826.72	0.00	0.00
Support Serv - Executive Adm	523,501.42	373.08	523,128.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,798,159.76	187.72	7,797,972.04	0.00	0.00
Support Serv - Business	1,936,535.85	0.00	38,155.18	1,898,380.67	1,898,380.67
Operations and Maintenance	10,655,849.20	115,888.38	0.00	10,539,960.82	0.00
Pupil Transportation	6,468,396.45	3,041.58	6,465,354.87	0.00	0.00
Support Serv - Planning & Research	40,640.27	0.00	40,640.27	0.00	0.00
Support Serv - Communication	351,448.33	0.00	351,448.33	0.00	0.00
Support Serv - Staff & Personnel	1,095,532.86	1,412.41	46,878.26	1,047,242.19	1,047,242.19
Support Serv - Technology	2,310,393.76	266.39	129,139.81	2,180,987.56	2,180,987.56
Support Serv - Pupil Accounting	131,613.15	0.00	131,613.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,947,277.57	17,622.85	1,929,654.72	0.00	0.00
Community Services	142,214.43	4,136.90	138,077.53	0.00	0.00
Payments to Government Agencies	63,993.20	63,993.20	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	51,376.72	0.00	51,376.72	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,687.46	0.00	7,476.78	2,210.68	0.00
Pupil Transportation	25,386.45	0.00	25,386.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,108,444.12	2,662,720.61	4,445,723.51	0.00	0.00
Community Services	3,096,501.91	82,412.09	3,014,089.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,248,285.50	18,248,285.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	28,284,532.38	28,284,532.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	165,355,046.92	**49,617,707.90**	**100,068,557.10**	**15,668,781.92**	**5,126,610.42**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28035 Buckley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,202,920.14	0.00	3,202,920.14	0.00	0.00
Support Serv - Pupil	125,980.26	0.00	125,980.26	0.00	0.00
Support Serv - Instructional	32,587.52	0.00	32,587.52	0.00	0.00
Support Serv - Board of Ed	40,346.95	0.00	40,346.95	0.00	0.00
Support Serv - Executive Adm	186,960.49	648.99	186,311.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	241,372.82	0.00	241,372.82	0.00	0.00
Support Serv - Business	80,049.01	0.00	0.00	80,049.01	80,049.01
Operations and Maintenance	557,126.52	18,614.51	9,215.20	529,296.81	0.00
Pupil Transportation	226,131.55	2,625.00	223,506.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,362.84	0.00	2,362.84	0.00	0.00
Support Serv - Technology	142,106.06	52,323.00	0.00	89,783.06	89,783.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	6,801.91	0.00	6,801.91	0.00	0.00
Support Serv - Other	138,061.72	20,300.33	117,761.39	0.00	0.00
Community Services	8.19	0.00	8.19	0.00	0.00
Payments to Government Agencies	4,098.15	4,098.15	0.00	0.00	0.00
Facilities Acquisition	4,500.00	4,500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	368,463.01	197,378.86	171,084.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	495,875.00	495,875.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,970.04	3,970.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,859,722.18	**800,333.88**	**4,360,259.42**	**699,128.88**	**169,832.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28090 Kingsley Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,627,536.22	73,805.94	11,553,730.28	0.00	0.00
Support Serv - Pupil	415,763.53	0.00	415,763.53	0.00	0.00
Support Serv - Instructional	140,802.32	0.00	140,802.32	0.00	0.00
Support Serv - Board of Ed	207,578.70	0.00	207,578.70	0.00	0.00
Support Serv - Executive Adm	385,588.54	1,924.98	383,663.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	681,074.97	209.98	680,864.99	0.00	0.00
Support Serv - Business	160,393.48	8,526.86	0.00	151,866.62	151,866.62
Operations and Maintenance	1,310,433.52	22,512.79	407,719.00	880,201.73	0.00
Pupil Transportation	1,171,714.15	116,908.24	1,054,805.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	391,464.93	201,659.86	12,420.00	177,385.07	177,385.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	460,460.47	45,492.52	414,967.95	0.00	0.00
Community Services	109,041.15	1,011.47	108,029.68	0.00	0.00
Payments to Government Agencies	10,718.15	10,718.15	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,633,249.18	685,944.43	947,304.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	142,617.32	142,617.32	0.00	0.00	0.00
Trust Funds					
All Costs *	16,113.50	0.00	16,113.50	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,180,146.87	1,180,146.87	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,044,697.00	**2,491,479.41**	**16,343,764.17**	**1,209,453.42**	**329,251.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28900 Old Mission Peninsula School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,171,463.99	175,859.80	995,604.19	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,436.00	0.00	3,436.00	0.00	0.00
Support Serv - Board of Ed	9,570.00	0.00	9,570.00	0.00	0.00
Support Serv - Executive Adm	52,110.82	0.00	52,110.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	203,237.15	3,135.45	200,101.70	0.00	0.00
Support Serv - Business	35,793.75	0.00	0.00	35,793.75	35,793.75
Operations and Maintenance	227,625.24	8,905.19	0.00	218,720.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,917.30	0.00	0.00	21,917.30	21,917.30
Support Serv - Technology	76,295.81	4,606.00	0.00	71,689.81	71,689.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	74,326.72	32,720.42	41,606.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,875,776.78	**225,226.86**	**1,302,429.01**	**348,120.91**	**129,400.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28901 Woodland School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,201,323.29	24,228.51	1,177,094.78	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	56,801.45	28,494.10	28,307.35	0.00	0.00
Support Serv - Board of Ed	9,125.00	0.00	9,125.00	0.00	0.00
Support Serv - Executive Adm	54,060.93	0.00	54,060.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	205,436.32	0.00	205,436.32	0.00	0.00
Support Serv - Business	64,339.84	0.00	0.00	64,339.84	64,339.84
Operations and Maintenance	246,182.22	6,540.00	11,872.34	227,769.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,029.72	0.00	2,029.72	0.00	0.00
Support Serv - Staff & Personnel	836.16	0.00	0.00	836.16	836.16
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,247.00	0.00	1,247.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	28,627.23	0.00	28,627.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,870,009.16	**59,262.61**	**1,517,800.67**	**292,945.88**	**65,176.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28902 Grand Traverse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,013,583.03	7,003.00	4,006,580.03	0.00	0.00
Support Serv - Pupil	72,840.22	0.00	72,840.22	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	69,633.10	0.00	69,633.10	0.00	0.00
Support Serv - Executive Adm	444,393.87	0.00	444,393.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,054,931.86	0.00	1,054,931.86	0.00	0.00
Support Serv - Business	64,547.36	19,437.52	0.00	45,109.84	45,109.84
Operations and Maintenance	981,351.03	42,197.13	0.00	939,153.90	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	90,475.64	47,172.29	0.00	43,303.35	43,303.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	49,765.78	15,885.20	33,880.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	65,662.90	0.00	65,662.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,865,527.63	12,865,527.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	20.00	20.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,772,732.42	**12,997,242.77**	**5,747,922.56**	**1,027,567.09**	**88,413.19**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
28904 The Greenspire School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,508,367.86	8,345.55	1,500,022.31	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,228.15	0.00	10,228.15	0.00	0.00
Support Serv - Board of Ed	28,263.72	0.00	28,263.72	0.00	0.00
Support Serv - Executive Adm	374,676.77	0.00	374,676.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	150,654.95	0.00	150,654.95	0.00	0.00
Support Serv - Business	37,720.57	13,903.18	5,183.96	18,633.43	18,633.43
Operations and Maintenance	79,911.54	2,150.33	0.00	77,761.21	0.00
Pupil Transportation	1,352.13	0.00	1,352.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	48,182.57	96.35	18,103.77	29,982.45	29,982.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	21,435.35	0.00	21,435.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,260,793.61	**24,495.41**	**2,109,921.11**	**126,377.09**	**48,615.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
29000 Gratiot-Isabella RESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	507,776.08	0.00	507,776.08	0.00	0.00
Support Serv - Instructional	1,397,224.72	0.00	1,397,224.72	0.00	0.00
Support Serv - Board of Ed	177,207.38	0.00	177,207.38	0.00	0.00
Support Serv - Executive Adm	468,347.20	0.00	468,347.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,317,476.86	33,270.49	5,217.15	1,278,989.22	1,278,989.22
Operations and Maintenance	212,712.82	0.00	0.00	212,712.82	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	269.00	0.00	0.00	269.00	269.00
Support Serv - Technology	1,065,977.86	4,992.28	0.00	1,060,985.58	1,060,985.58
Support Serv - Pupil Accounting	63,534.00	0.00	63,534.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,534,888.71	58,355.76	8,476,532.95	0.00	0.00
Support Serv - Pupil	8,272,720.04	27,047.14	8,245,672.90	0.00	0.00
Support Serv - Instructional	859,136.27	14,280.54	844,855.73	0.00	0.00
Support Serv - Board of Ed	48,674.41	0.00	48,674.41	0.00	0.00
Support Serv - Executive Adm	305,669.42	1,165.80	304,503.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	707,838.52	637.31	707,201.21	0.00	0.00
Support Serv - Business	261,573.67	68,852.61	26,951.66	165,769.40	165,769.40
Operations and Maintenance	843,820.99	214,755.43	15,789.50	613,276.06	0.00
Pupil Transportation	3,033,696.50	0.00	3,033,696.50	0.00	0.00
Support Serv - Planning & Research	61,230.97	0.00	61,230.97	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,320.98	0.00	5,706.98	1,614.00	1,614.00
Support Serv - Technology	563,558.10	0.00	36,962.23	526,595.87	526,595.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,591.91	0.00	10,591.91	0.00	0.00
Community Services	2,351,933.10	11,926.28	2,340,006.82	0.00	0.00
Payments to Government Agencies	5,663,025.85	5,663,025.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	3,700,681.48	3,700,681.48	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,436,886.84	**9,798,990.97**	**26,777,683.92**	**3,860,211.95**	**3,034,223.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
29010 Alma Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,215,754.15	38,927.57	15,176,826.58	0.00	0.00
Support Serv - Pupil	1,814,555.01	677.28	1,813,877.73	0.00	0.00
Support Serv - Instructional	412,448.96	2,292.67	410,156.29	0.00	0.00
Support Serv - Board of Ed	50,620.80	426.62	50,194.18	0.00	0.00
Support Serv - Executive Adm	330,272.10	849.28	329,422.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,395,045.14	3,473.60	1,391,571.54	0.00	0.00
Support Serv - Business	562,287.80	75,990.39	0.00	486,297.41	486,297.41
Operations and Maintenance	2,759,258.36	68,630.39	25,696.48	2,664,931.49	0.00
Pupil Transportation	914,953.67	111,183.54	803,770.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	250.00	0.00	250.00	0.00	0.00
Support Serv - Staff & Personnel	130,645.75	1,057.04	9,261.71	120,327.00	120,327.00
Support Serv - Technology	338,912.92	23,525.40	31,414.14	283,973.38	283,973.38
Support Serv - Pupil Accounting	40,792.80	0.00	40,792.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	556,330.34	13,297.91	543,032.43	0.00	0.00
Community Services	100,629.74	1,921.59	98,708.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	761,073.11	758,041.86	3,031.25	0.00	0.00
Special Revenue Funds					
Instructional	940,698.58	78,236.42	862,462.16	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,681.77	0.00	3,681.77	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	101,390.57	139.30	101,251.27	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	81,908.44	0.00	0.00	81,908.44	0.00
Pupil Transportation	1,787.73	0.00	1,787.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	205.00	0.00	0.00	205.00	205.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,229,708.31	489,913.44	739,794.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,369.99	14,369.99	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,613,541.45	5,613,541.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	178,755.63	178,755.63	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,549,878.12	**7,475,251.37**	**22,436,984.03**	**3,637,642.72**	**890,802.79**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
29020 Ashley Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,780,707.83	1,798.21	1,778,909.62	0.00	0.00
Support Serv - Pupil	124,782.82	0.00	124,782.82	0.00	0.00
Support Serv - Instructional	106,082.07	35,133.27	70,948.80	0.00	0.00
Support Serv - Board of Ed	24,152.62	0.00	24,152.62	0.00	0.00
Support Serv - Executive Adm	174,722.70	0.00	174,722.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	344,568.55	0.00	344,568.55	0.00	0.00
Support Serv - Business	29,301.60	1,824.39	0.00	27,477.21	27,477.21
Operations and Maintenance	319,848.49	0.00	40,618.03	279,230.46	0.00
Pupil Transportation	217,345.34	0.00	217,345.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,585.23	0.00	2,925.23	660.00	660.00
Support Serv - Technology	50,193.45	0.00	0.00	50,193.45	50,193.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,694.25	12,835.00	81,859.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	63,405.40	63,405.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,829.33	0.00	0.00	6,829.33	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,662.55	262,828.23	150,834.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	575,289.80	575,289.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.19	0.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,329,172.22	**953,114.49**	**3,011,667.28**	**364,390.45**	**78,330.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
29040 Breckenridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,712,787.45	27,894.00	4,684,893.45	0.00	0.00
Support Serv - Pupil	338,330.38	0.00	338,330.38	0.00	0.00
Support Serv - Instructional	242,144.13	0.00	242,144.13	0.00	0.00
Support Serv - Board of Ed	87,639.28	0.00	87,639.28	0.00	0.00
Support Serv - Executive Adm	222,693.37	0.00	222,693.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	559,760.89	0.00	559,760.89	0.00	0.00
Support Serv - Business	80,130.36	9,302.39	4,448.00	66,379.97	66,379.97
Operations and Maintenance	792,255.33	47,489.04	66,788.25	677,978.04	0.00
Pupil Transportation	425,966.67	0.00	425,966.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	242.88	0.00	242.88	0.00	0.00
Support Serv - Staff & Personnel	2,084.76	0.00	2,084.76	0.00	0.00
Support Serv - Technology	46,170.07	32,855.44	1,250.00	12,064.63	12,064.63
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,729.13	0.00	243,729.13	0.00	0.00
Community Services	175,437.88	0.00	175,437.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	802,264.43	275,379.47	526,884.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,370,375.00	1,370,375.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,985,675.73	4,985,675.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,087,687.74	**6,748,971.07**	**7,582,294.03**	**756,422.64**	**78,444.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
29050 Fulton Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,460,690.66	0.00	4,460,690.66	0.00	0.00
Support Serv - Pupil	240,879.29	0.00	240,879.29	0.00	0.00
Support Serv - Instructional	98,130.81	0.00	98,130.81	0.00	0.00
Support Serv - Board of Ed	222,327.58	0.00	222,327.58	0.00	0.00
Support Serv - Executive Adm	237,353.13	363.70	236,989.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	436,719.82	0.00	436,719.82	0.00	0.00
Support Serv - Business	182,757.59	23,260.82	21,893.09	137,603.68	137,603.68
Operations and Maintenance	794,969.01	7,200.00	69,272.66	718,496.35	0.00
Pupil Transportation	420,821.85	0.00	420,821.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,954.00	0.00	11,954.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	22,719.63	0.00	22,719.63	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	236,526.67	0.00	236,526.67	0.00	0.00
Community Services	85,874.44	4,198.20	81,676.24	0.00	0.00
Payments to Government Agencies	2,450.00	2,450.00	0.00	0.00	0.00
Facilities Acquisition	55,873.53	55,873.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,352.00	0.00	0.00	7,352.00	7,352.00
Operations and Maintenance	18,222.87	0.00	0.00	18,222.87	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	780,343.03	440,786.38	339,556.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	529,475.00	529,475.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,311,573.82	3,311,573.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,159,514.73	**4,375,181.45**	**6,902,658.38**	**881,674.90**	**144,955.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
29060 Ithaca Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,440,944.80	4,617.78	7,436,327.02	0.00	0.00
Support Serv - Pupil	600,177.15	0.00	600,177.15	0.00	0.00
Support Serv - Instructional	263,931.49	56,014.84	207,916.65	0.00	0.00
Support Serv - Board of Ed	65,329.59	0.00	65,329.59	0.00	0.00
Support Serv - Executive Adm	185,483.86	0.00	185,483.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	690,333.84	0.00	690,333.84	0.00	0.00
Support Serv - Business	254,431.09	8,411.72	1,090.50	244,928.87	244,928.87
Operations and Maintenance	1,211,025.30	0.00	61,965.80	1,149,059.50	0.00
Pupil Transportation	829,564.55	91,537.00	738,027.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	369,042.55	3,825.68	1,546.84	363,670.03	363,670.03
Support Serv - Pupil Accounting	18,496.00	0.00	18,496.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	387,066.16	4,975.00	382,091.16	0.00	0.00
Community Services	31,261.17	0.00	31,261.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	161,411.97	161,411.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,015,306.22	392,658.24	622,647.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	929,305.94	929,305.94	0.00	0.00	0.00
Debt Service Funds					
All Costs **	161.40	161.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	286,693.85	286,693.85	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,739,966.93	**1,939,613.42**	**11,042,695.11**	**1,757,658.40**	**608,598.90**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
29100 St. Louis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,504,769.36	0.00	6,504,769.36	0.00	0.00
Support Serv - Pupil	497,486.77	0.00	497,486.77	0.00	0.00
Support Serv - Instructional	165,637.09	0.00	165,637.09	0.00	0.00
Support Serv - Board of Ed	114,594.66	0.00	114,594.66	0.00	0.00
Support Serv - Executive Adm	377,062.52	0.00	377,062.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	959,351.74	0.00	959,351.74	0.00	0.00
Support Serv - Business	131,490.74	11,086.36	1,500.00	118,904.38	118,904.38
Operations and Maintenance	1,375,517.17	1,760.90	43,368.20	1,330,388.07	0.00
Pupil Transportation	477,375.25	0.00	477,375.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	588.00	0.00	588.00	0.00	0.00
Support Serv - Technology	237,124.80	47,714.18	40,915.62	148,495.00	148,495.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	272,289.02	18,772.26	253,516.76	0.00	0.00
Community Services	15,781.24	0.00	15,781.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,442,967.06	716,536.21	726,430.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,235,856.53	8,235,856.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	843,374.01	843,374.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,651,265.96	**9,875,100.45**	**10,178,378.06**	**1,597,787.45**	**267,399.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30000 Hillsdale ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	75,423.35	0.00	75,423.35	0.00	0.00
Support Serv - Pupil	917,015.78	0.00	917,015.78	0.00	0.00
Support Serv - Instructional	574,276.59	0.00	574,276.59	0.00	0.00
Support Serv - Board of Ed	23,461.94	0.00	23,461.94	0.00	0.00
Support Serv - Executive Adm	122,199.03	0.00	122,199.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	387,156.20	1,898.01	2,000.00	383,258.19	383,258.19
Operations and Maintenance	167,747.61	19,678.10	0.00	148,069.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	5,267.46	0.00	5,267.46	0.00	0.00
Support Serv - Communication	11,747.16	0.00	11,747.16	0.00	0.00
Support Serv - Staff & Personnel	62,724.68	0.00	0.00	62,724.68	62,724.68
Support Serv - Technology	172,591.25	0.00	112,500.00	60,091.25	60,091.25
Support Serv - Pupil Accounting	124,279.97	0.00	124,279.97	0.00	0.00
Support Serv - Central - Other	66,523.15	0.00	66,523.15	0.00	0.00
Support Serv - Other	7,527.07	0.00	7,527.07	0.00	0.00
Community Services	206,439.53	0.00	206,439.53	0.00	0.00
Payments to Government Agencies	1,728,136.84	1,728,136.84	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,417,210.91	0.00	3,417,210.91	0.00	0.00
Support Serv - Pupil	4,176,553.08	0.00	4,176,553.08	0.00	0.00
Support Serv - Instructional	1,038,015.98	0.00	1,038,015.98	0.00	0.00
Support Serv - Board of Ed	39,142.93	0.00	39,142.93	0.00	0.00
Support Serv - Executive Adm	120,915.13	0.00	120,915.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	484,934.40	5,571.71	2,487.27	476,875.42	476,875.42
Operations and Maintenance	467,131.37	19,678.10	0.00	447,453.27	0.00
Pupil Transportation	604,963.25	0.00	604,963.25	0.00	0.00
Support Serv - Planning & Research	1,328.75	0.00	1,328.75	0.00	0.00
Support Serv - Communication	2,802.51	0.00	2,802.51	0.00	0.00
Support Serv - Staff & Personnel	220,892.28	0.00	16,086.46	204,805.82	204,805.82
Support Serv - Technology	390,376.42	0.00	0.00	390,376.42	390,376.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	336,814.47	0.00	336,814.47	0.00	0.00
Support Serv - Other	10,875.56	0.00	10,875.56	0.00	0.00
Community Services	1,409.90	0.00	1,409.90	0.00	0.00
Payments to Government Agencies	593,290.71	593,290.71	0.00	0.00	0.00
Facilities Acquisition	578.50	578.50	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	563,930.14	563,930.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,123,683.90	**2,932,762.11**	**12,017,267.23**	**2,173,654.56**	**1,578,131.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30010 Camden-Frontier School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,086,844.00	300.73	4,086,543.27	0.00	0.00
Support Serv - Pupil	214,055.96	0.00	214,055.96	0.00	0.00
Support Serv - Instructional	322,336.50	0.00	322,336.50	0.00	0.00
Support Serv - Board of Ed	32,488.80	0.00	32,488.80	0.00	0.00
Support Serv - Executive Adm	144,470.76	0.00	144,470.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	350,243.24	0.00	350,243.24	0.00	0.00
Support Serv - Business	170,513.37	21,512.21	5,705.09	143,296.07	143,296.07
Operations and Maintenance	962,920.15	332,877.00	121,238.52	508,804.63	0.00
Pupil Transportation	469,197.09	50,343.00	418,854.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,136.25	0.00	13,136.25	0.00	0.00
Support Serv - Staff & Personnel	216,994.33	0.00	164,427.83	52,566.50	52,566.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	8,952.50	0.00	8,952.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,717.86	277.36	177,440.50	0.00	0.00
Community Services	30,742.49	0.00	30,742.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	97,977.16	97,977.16	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	663,297.93	314,264.49	349,033.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,021,481.46	1,021,481.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,983,369.85	**1,839,033.41**	**6,439,669.24**	**704,667.20**	**195,862.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30020 Hillsdale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,174,186.25	12,128.64	10,162,057.61	0.00	0.00
Support Serv - Pupil	669,428.76	0.00	669,428.76	0.00	0.00
Support Serv - Instructional	108,906.63	0.00	108,906.63	0.00	0.00
Support Serv - Board of Ed	70,870.75	0.00	70,870.75	0.00	0.00
Support Serv - Executive Adm	225,499.71	0.00	225,499.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	998,662.75	0.00	998,662.75	0.00	0.00
Support Serv - Business	273,436.59	1,899.90	3,210.90	268,325.79	268,325.79
Operations and Maintenance	1,852,057.15	51,465.36	444,979.13	1,355,612.66	0.00
Pupil Transportation	1,187,699.09	317,099.55	870,599.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,317.13	0.00	21,317.13	0.00	0.00
Support Serv - Staff & Personnel	1,199.00	0.00	1,199.00	0.00	0.00
Support Serv - Technology	156,015.22	0.00	4,002.65	152,012.57	152,012.57
Support Serv - Pupil Accounting	10,570.60	0.00	10,570.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,579.96	5,828.76	407,751.20	0.00	0.00
Community Services	6,140.81	0.00	6,140.81	0.00	0.00
Payments to Government Agencies	35,313.17	35,313.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,211,317.28	440,756.79	770,560.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	229,348.03	229,348.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,645,548.88	**1,093,840.20**	**14,775,757.66**	**1,775,951.02**	**420,338.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30030 Jonesville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,596,450.59	5,532.78	9,590,917.81	0.00	0.00
Support Serv - Pupil	780,665.79	0.00	780,665.79	0.00	0.00
Support Serv - Instructional	153,267.84	0.00	153,267.84	0.00	0.00
Support Serv - Board of Ed	51,053.20	0.00	51,053.20	0.00	0.00
Support Serv - Executive Adm	299,914.94	0.00	299,914.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	941,245.47	0.00	941,245.47	0.00	0.00
Support Serv - Business	245,545.35	20,414.64	0.00	225,130.71	225,130.71
Operations and Maintenance	1,910,553.76	547,015.89	6,413.41	1,357,124.46	0.00
Pupil Transportation	902,775.56	836.64	901,938.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,964.31	0.00	0.00	9,964.31	9,964.31
Support Serv - Technology	286,461.05	86,475.54	20,739.01	179,246.50	179,246.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	729,909.80	6,031.78	723,878.02	0.00	0.00
Community Services	692.23	0.00	692.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	998,805.30	461,789.05	537,016.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,776,005.85	2,776,005.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,683,311.04	**3,904,102.17**	**14,007,742.89**	**1,771,465.98**	**414,341.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30040 Litchfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,174,961.14	0.00	2,174,961.14	0.00	0.00
Support Serv - Pupil	71,018.90	0.00	71,018.90	0.00	0.00
Support Serv - Instructional	131,591.88	0.00	131,591.88	0.00	0.00
Support Serv - Board of Ed	23,528.48	0.00	23,528.48	0.00	0.00
Support Serv - Executive Adm	189,957.25	0.00	189,957.25	0.00	0.00
Support Serv - Grant Writer	25,837.76	0.00	25,837.76	0.00	0.00
Support Serv - School Adm	165,016.45	0.00	165,016.45	0.00	0.00
Support Serv - Business	133,669.29	13,954.22	0.00	119,715.07	119,715.07
Operations and Maintenance	332,833.47	1,843.00	17,254.56	313,735.91	0.00
Pupil Transportation	250,402.48	0.00	250,402.48	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	69,435.37	2,900.14	18,286.97	48,248.26	48,248.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	121,269.41	0.00	121,269.41	0.00	0.00
Community Services	9,420.42	0.00	9,420.42	0.00	0.00
Payments to Government Agencies	6,483.76	6,483.76	0.00	0.00	0.00
Facilities Acquisition	7,363.20	7,363.20	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	309,622.79	112,781.47	196,841.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	73,652.82	73,652.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,096,064.87	**218,978.61**	**3,395,387.02**	**481,699.24**	**167,963.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30050 North Adams-Jerome Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,629,445.65	2,768.00	2,626,677.65	0.00	0.00
Support Serv - Pupil	272,574.12	0.00	272,574.12	0.00	0.00
Support Serv - Instructional	580,048.67	45,175.42	534,873.25	0.00	0.00
Support Serv - Board of Ed	32,610.60	0.00	32,610.60	0.00	0.00
Support Serv - Executive Adm	149,870.17	0.00	149,870.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,851.90	0.00	229,851.90	0.00	0.00
Support Serv - Business	119,673.11	3,207.59	0.00	116,465.52	116,465.52
Operations and Maintenance	427,719.40	75,602.15	10,895.26	341,221.99	0.00
Pupil Transportation	331,316.37	0.00	331,316.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	101.08	0.00	101.08	0.00	0.00
Support Serv - Staff & Personnel	118.25	0.00	118.25	0.00	0.00
Support Serv - Technology	1,552.83	0.00	0.00	1,552.83	1,552.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122,316.09	10,299.97	112,016.12	0.00	0.00
Community Services	2,886.80	0.00	2,886.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	195,121.69	184,737.97	10,383.72	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	355,943.70	167,669.45	188,274.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	98,980.90	98,980.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,550,131.33	**588,441.45**	**4,502,449.54**	**459,240.34**	**118,018.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30060 Pittsford Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,204,453.22	1,203.18	2,203,250.04	0.00	0.00
Support Serv - Pupil	47,611.64	0.00	47,611.64	0.00	0.00
Support Serv - Instructional	114,563.58	0.00	114,563.58	0.00	0.00
Support Serv - Board of Ed	30,809.08	0.00	30,809.08	0.00	0.00
Support Serv - Executive Adm	185,940.55	0.00	185,940.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	195,476.58	0.00	195,476.58	0.00	0.00
Support Serv - Business	186,966.12	15,632.43	0.00	171,333.69	171,333.69
Operations and Maintenance	486,275.04	3,168.13	0.00	483,106.91	0.00
Pupil Transportation	837,126.23	0.00	837,126.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	33,738.99	0.00	0.00	33,738.99	33,738.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,294.89	7,600.58	177,694.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	273,989.46	116,941.97	157,047.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	117,530.00	117,530.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	42,989.10	42,989.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,942,764.48	**305,065.39**	**3,949,519.50**	**688,179.59**	**205,072.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30070 Reading Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,842,980.25	37,082.47	4,805,897.78	0.00	0.00
Support Serv - Pupil	270,095.85	0.00	270,095.85	0.00	0.00
Support Serv - Instructional	368,862.39	0.00	368,862.39	0.00	0.00
Support Serv - Board of Ed	34,367.37	0.00	34,367.37	0.00	0.00
Support Serv - Executive Adm	277,552.80	0.00	277,552.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	482,985.94	0.00	482,985.94	0.00	0.00
Support Serv - Business	194,737.67	58,340.56	4,313.71	132,083.40	132,083.40
Operations and Maintenance	1,198,133.76	374,508.14	49,620.62	774,005.00	0.00
Pupil Transportation	886,400.17	464,022.00	422,378.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	64.25	0.00	64.25	0.00	0.00
Support Serv - Technology	110,646.38	0.00	92,037.51	18,608.87	18,608.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,948.52	23,032.81	251,915.71	0.00	0.00
Community Services	405,282.96	0.00	405,282.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	887,919.52	511,504.93	376,414.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	504,535.49	504,535.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	822,056.92	822,056.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,561,570.24	**2,795,083.32**	**7,841,789.65**	**924,697.27**	**150,692.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30080 Waldron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,975,654.62	0.00	1,975,654.62	0.00	0.00
Support Serv - Pupil	101,045.03	0.00	101,045.03	0.00	0.00
Support Serv - Instructional	40,949.77	2,243.03	38,706.74	0.00	0.00
Support Serv - Board of Ed	22,913.17	0.00	22,913.17	0.00	0.00
Support Serv - Executive Adm	194,874.02	0.00	194,874.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	215,057.62	0.00	215,057.62	0.00	0.00
Support Serv - Business	79,518.19	11,703.71	0.00	67,814.48	67,814.48
Operations and Maintenance	394,190.75	2,193.00	0.00	391,997.75	0.00
Pupil Transportation	341,415.65	0.00	341,415.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	99,584.55	0.00	99,584.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	362,970.36	87,947.10	275,023.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	291,225.00	291,225.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,271.03	30,271.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,149,669.76	**425,582.87**	**3,264,274.66**	**459,812.23**	**67,814.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30901 Hillsdale Preparatory School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	370,892.68	0.00	370,892.68	0.00	0.00
Support Serv - Pupil	980.86	0.00	980.86	0.00	0.00
Support Serv - Instructional	37,994.03	0.00	37,994.03	0.00	0.00
Support Serv - Board of Ed	5,854.33	0.00	5,854.33	0.00	0.00
Support Serv - Executive Adm	154,150.43	0.00	154,150.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	55,025.68	0.00	55,025.68	0.00	0.00
Support Serv - Business	18,650.96	50.96	0.00	18,600.00	18,600.00
Operations and Maintenance	122,488.28	2,823.15	0.00	119,665.13	0.00
Pupil Transportation	175.50	0.00	175.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,254.75	0.00	7,254.75	0.00	0.00
Support Serv - Staff & Personnel	174.75	0.00	0.00	174.75	174.75
Support Serv - Technology	1,515.00	0.00	0.00	1,515.00	1,515.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	775.61	0.00	775.61	0.00	0.00
Support Serv - Other	3,033.45	3,033.45	0.00	0.00	0.00
Community Services	3,776.00	0.00	3,776.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,491.10	39,491.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	47,963.00	47,963.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	870,196.41	**93,361.66**	**636,879.87**	**139,954.88**	**20,289.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
30902 Will Carleton Charter School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,760,168.51	27,756.35	1,732,412.16	0.00	0.00
Support Serv - Pupil	2,359.16	0.00	2,359.16	0.00	0.00
Support Serv - Instructional	7,868.11	0.00	7,868.11	0.00	0.00
Support Serv - Board of Ed	12,641.60	0.00	12,641.60	0.00	0.00
Support Serv - Executive Adm	331,535.82	0.00	331,535.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,640.06	0.00	284,640.06	0.00	0.00
Support Serv - Business	10,127.71	5,699.40	0.00	4,428.31	4,428.31
Operations and Maintenance	251,159.78	0.00	5,436.40	245,723.38	0.00
Pupil Transportation	1,893.50	0.00	1,893.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,114.01	0.00	24,114.01	0.00	0.00
Support Serv - Staff & Personnel	11,236.76	0.00	0.00	11,236.76	11,236.76
Support Serv - Technology	29,214.21	0.00	0.00	29,214.21	29,214.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	64,647.39	0.00	64,647.39	0.00	0.00
Community Services	13,083.55	0.00	13,083.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	69,327.44	69,327.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,092,375.83	2,092,375.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,966,393.44	**2,195,159.02**	**2,480,631.76**	**290,602.66**	**44,879.28**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31000 Copper Country ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,780.31	0.00	20,780.31	0.00	0.00
Support Serv - Pupil	943,618.00	11,841.01	931,776.99	0.00	0.00
Support Serv - Instructional	650,299.15	2,621.00	647,678.15	0.00	0.00
Support Serv - Board of Ed	62,389.30	0.00	62,389.30	0.00	0.00
Support Serv - Executive Adm	321,393.25	1,664.00	319,729.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	693,429.86	1,663.87	9,305.32	682,460.67	682,460.67
Operations and Maintenance	281,455.67	44,066.00	9,674.00	227,715.67	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	168,441.83	0.00	168,441.83	0.00	0.00
Support Serv - Communication	35.12	0.00	35.12	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	61,793.44	0.00	1,511.93	60,281.51	60,281.51
Support Serv - Pupil Accounting	42,234.84	0.00	42,234.84	0.00	0.00
Support Serv - Central - Other	28,905.60	2,410.00	26,495.60	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,328,079.25	1,328,079.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,639,616.41	139,897.56	3,499,718.85	0.00	0.00
Support Serv - Pupil	3,467,156.34	8,415.00	3,458,741.34	0.00	0.00
Support Serv - Instructional	1,184,074.72	2,407.00	1,181,667.72	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	376,037.87	624.00	375,413.87	0.00	0.00
Support Serv - Business	33,204.88	3,192.85	0.00	30,012.03	30,012.03
Operations and Maintenance	185,958.17	1,140.59	0.00	184,817.58	0.00
Pupil Transportation	538,678.58	0.00	538,678.58	0.00	0.00
Support Serv - Planning & Research	109,582.99	0.00	109,582.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	31,690.00	0.00	0.00	31,690.00	31,690.00
Support Serv - Technology	2,400,595.18	79,480.00	0.00	2,321,115.18	2,321,115.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	52,773.10	0.00	52,773.10	0.00	0.00
Support Serv - Other	10,737.98	0.00	10,737.98	0.00	0.00
Community Services	20,831.31	0.00	20,831.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	218,255.14	204,255.14	14,000.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,872,048.29	**1,831,757.27**	**11,502,198.38**	**3,538,092.64**	**3,125,559.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31010 Hancock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,070,025.71	0.00	5,070,025.71	0.00	0.00
Support Serv - Pupil	142,075.22	0.00	142,075.22	0.00	0.00
Support Serv - Instructional	98,750.54	7,718.00	91,032.54	0.00	0.00
Support Serv - Board of Ed	55,157.14	0.00	55,157.14	0.00	0.00
Support Serv - Executive Adm	275,991.85	0.00	275,991.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	626,168.68	0.00	626,168.68	0.00	0.00
Support Serv - Business	129,606.28	41,627.25	0.00	87,979.03	87,979.03
Operations and Maintenance	885,582.17	48,590.00	34,630.00	802,362.17	0.00
Pupil Transportation	246,568.95	0.00	246,568.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	363,481.56	51,041.94	159,900.00	152,539.62	152,539.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	293,125.27	102,704.07	190,421.20	0.00	0.00
Community Services	25,217.02	0.00	25,217.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	544,893.43	222,705.20	322,188.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,758,598.14	1,758,598.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	602,702.96	602,702.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,117,944.92	**2,835,687.56**	**7,239,376.54**	**1,042,880.82**	**240,518.65**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31020 Adams Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,379,625.37	32,278.88	3,347,346.49	0.00	0.00
Support Serv - Pupil	1,682.67	0.00	1,682.67	0.00	0.00
Support Serv - Instructional	4,486.72	0.00	4,486.72	0.00	0.00
Support Serv - Board of Ed	28,750.43	0.00	28,750.43	0.00	0.00
Support Serv - Executive Adm	275,834.33	3,607.99	272,226.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	407,232.76	2,298.00	404,934.76	0.00	0.00
Support Serv - Business	62,694.64	0.00	0.00	62,694.64	62,694.64
Operations and Maintenance	670,551.31	95,275.90	143,222.00	432,053.41	0.00
Pupil Transportation	245,367.32	0.00	245,367.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,641.00	0.00	0.00	23,641.00	23,641.00
Support Serv - Technology	62,565.07	0.00	0.00	62,565.07	62,565.07
Support Serv - Pupil Accounting	6,837.48	0.00	6,837.48	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	143,958.82	0.00	143,958.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,988.43	5,988.43	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	319,971.46	120,148.44	199,823.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	676,182.50	676,182.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,315,370.31	**935,780.14**	**4,798,636.05**	**580,954.12**	**148,900.71**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31030 Public Schools of Calumet, Laurium & Keweenaw
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,040,460.64	292,098.77	11,748,361.87	0.00	0.00
Support Serv - Pupil	624,769.29	0.00	624,769.29	0.00	0.00
Support Serv - Instructional	335,485.16	325.62	335,159.54	0.00	0.00
Support Serv - Board of Ed	51,065.19	0.00	51,065.19	0.00	0.00
Support Serv - Executive Adm	320,632.58	0.00	320,632.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,506,062.42	4,751.70	1,501,310.72	0.00	0.00
Support Serv - Business	346,890.03	7,857.14	2,331.99	336,700.90	336,700.90
Operations and Maintenance	1,522,699.42	4,021.97	446,769.73	1,071,907.72	0.00
Pupil Transportation	465,433.74	0.00	465,433.74	0.00	0.00
Support Serv - Planning & Research	189,069.39	0.00	189,069.39	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	266,740.51	23,489.07	47,683.90	195,567.54	195,567.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	442,035.08	11,242.47	430,792.61	0.00	0.00
Community Services	238,085.96	23,700.51	214,385.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	212,725.50	212,725.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,175,009.87	442,063.38	732,946.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,831,085.00	1,831,085.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	672,446.78	672,446.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,240,696.56	**3,525,807.91**	**17,110,712.49**	**1,604,176.16**	**532,268.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31050 Chassell Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,959,447.53	8,307.95	1,951,139.58	0.00	0.00
Support Serv - Pupil	7,971.56	0.00	7,971.56	0.00	0.00
Support Serv - Instructional	24,497.76	0.00	24,497.76	0.00	0.00
Support Serv - Board of Ed	37,077.07	0.00	37,077.07	0.00	0.00
Support Serv - Executive Adm	246,249.47	0.00	246,249.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	60,458.98	0.00	60,458.98	0.00	0.00
Support Serv - Business	29,194.09	0.00	0.00	29,194.09	29,194.09
Operations and Maintenance	195,425.46	14,246.00	40,103.39	141,076.07	0.00
Pupil Transportation	150,220.15	0.00	150,220.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,010.00	0.00	4,010.00	0.00	0.00
Support Serv - Staff & Personnel	7,200.00	0.00	0.00	7,200.00	7,200.00
Support Serv - Technology	38,596.84	0.00	0.00	38,596.84	38,596.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	70,182.96	0.00	70,182.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	171,703.95	79,651.85	92,052.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	194,787.00	194,787.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,352.00	9,352.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,206,374.82	**306,344.80**	**2,683,963.02**	**216,067.00**	**74,990.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31070 Elm River Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	132,880.00	0.00	132,880.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	12,427.00	0.00	12,427.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	76,017.00	0.00	76,017.00	0.00	0.00
Support Serv - Business	5,978.00	0.00	0.00	5,978.00	5,978.00
Operations and Maintenance	60,642.00	329.00	128.00	60,185.00	0.00
Pupil Transportation	23,089.00	4,500.00	18,589.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	23,729.00	4,574.00	19,155.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	334,762.00	**9,403.00**	**259,196.00**	**66,163.00**	**5,978.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31100 Dollar Bay-Tamarack City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,337,681.19	17,771.68	2,319,909.51	0.00	0.00
Support Serv - Pupil	800.88	0.00	800.88	0.00	0.00
Support Serv - Instructional	22,310.28	1,792.20	20,518.08	0.00	0.00
Support Serv - Board of Ed	21,341.25	0.00	21,341.25	0.00	0.00
Support Serv - Executive Adm	226,776.00	448.05	226,327.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	178,319.46	0.00	178,319.46	0.00	0.00
Support Serv - Business	72,909.24	11,142.59	0.00	61,766.65	61,766.65
Operations and Maintenance	305,278.02	448.05	1,730.06	303,099.91	0.00
Pupil Transportation	141,216.64	0.00	141,216.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	65,510.53	12,681.20	0.00	52,829.33	52,829.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	110,511.85	0.00	110,511.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,304.74	92,937.65	134,367.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	372,600.00	372,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	147,158.47	147,158.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,229,718.55	**656,979.89**	**3,155,042.77**	**417,695.89**	**114,595.98**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31110 Houghton-Portage Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,358,805.28	112,049.29	10,246,755.99	0.00	0.00
Support Serv - Pupil	452,619.23	0.00	452,619.23	0.00	0.00
Support Serv - Instructional	167,710.91	0.00	167,710.91	0.00	0.00
Support Serv - Board of Ed	69,197.75	0.00	69,197.75	0.00	0.00
Support Serv - Executive Adm	275,318.50	0.00	275,318.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	804,634.58	5,795.25	798,839.33	0.00	0.00
Support Serv - Business	232,282.11	1,540.15	0.00	230,741.96	230,741.96
Operations and Maintenance	1,236,785.36	60,245.00	160,516.59	1,016,023.77	0.00
Pupil Transportation	393,170.78	0.00	393,170.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	531,853.08	165,184.71	187,041.92	179,626.45	179,626.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	526,231.44	0.00	526,231.44	0.00	0.00
Community Services	16,071.82	0.00	16,071.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,330,836.18	642,599.81	688,236.37	0.00	0.00
Community Services	119,634.36	0.00	119,634.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,229,247.50	3,229,247.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	358,261.74	358,261.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,102,660.62	**4,574,923.45**	**14,101,344.99**	**1,426,392.18**	**410,368.41**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31130 Lake Linden-Hubbell School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,995,771.14	15,006.70	2,980,764.44	0.00	0.00
Support Serv - Pupil	112,969.57	0.00	112,969.57	0.00	0.00
Support Serv - Instructional	21,933.92	0.00	21,933.92	0.00	0.00
Support Serv - Board of Ed	54,192.38	0.00	54,192.38	0.00	0.00
Support Serv - Executive Adm	83,870.17	0.00	83,870.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	238,937.37	0.00	238,937.37	0.00	0.00
Support Serv - Business	170,285.16	4,562.64	0.00	165,722.52	165,722.52
Operations and Maintenance	445,609.15	18,442.00	53,448.00	373,719.15	0.00
Pupil Transportation	270,159.50	5,845.68	264,313.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	122,608.93	62,127.15	3,712.00	56,769.78	56,769.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	111,359.66	420.00	110,939.66	0.00	0.00
Community Services	23,221.35	0.00	23,221.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,112.57	12,112.57	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,116.20	105,686.35	238,429.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	692,350.00	692,350.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	16,600.00	0.00	16,600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,716,097.07	**916,553.09**	**4,203,332.53**	**596,211.45**	**222,492.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31140 Stanton Township Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,104,351.47	0.00	1,104,351.47	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	838.93	0.00	838.93	0.00	0.00
Support Serv - Board of Ed	23,980.97	0.00	23,980.97	0.00	0.00
Support Serv - Executive Adm	272,624.02	0.00	272,624.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,550.82	0.00	1,550.82	0.00	0.00
Support Serv - Business	56,017.99	10,868.09	0.00	45,149.90	45,149.90
Operations and Maintenance	165,331.19	0.00	0.00	165,331.19	0.00
Pupil Transportation	173,660.66	88,765.77	84,894.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	476.22	0.00	0.00	476.22	476.22
Support Serv - Technology	28,257.03	0.00	0.00	28,257.03	28,257.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,481.38	0.00	10,481.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,862.87	66,063.86	62,799.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	181,216.40	181,216.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,147,649.95	**346,914.12**	**1,561,521.49**	**239,214.34**	**73,883.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
31900 Copper Island Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,255,003.00	1,098.00	1,253,905.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	16,582.00	0.00	16,582.00	0.00	0.00
Support Serv - Board of Ed	23,431.00	0.00	23,431.00	0.00	0.00
Support Serv - Executive Adm	279,632.00	0.00	279,632.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	233,265.00	0.00	233,265.00	0.00	0.00
Support Serv - Business	5,889.00	1,501.00	0.00	4,388.00	4,388.00
Operations and Maintenance	154,365.00	4,405.00	0.00	149,960.00	0.00
Pupil Transportation	83,218.00	0.00	83,218.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	37,005.00	0.00	26,029.00	10,976.00	10,976.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	159,199.00	132,917.00	26,282.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,247,589.00	**139,921.00**	**1,942,344.00**	**165,324.00**	**15,364.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32000 Huron ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	488,751.92	1,848.00	486,903.92	0.00	0.00
Support Serv - Pupil	549,316.09	0.00	549,316.09	0.00	0.00
Support Serv - Instructional	1,314,886.26	3,782.41	1,311,103.85	0.00	0.00
Support Serv - Board of Ed	23,622.29	0.00	23,622.29	0.00	0.00
Support Serv - Executive Adm	165,886.74	930.51	164,956.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	264,542.13	300.00	264,242.13	0.00	0.00
Support Serv - Business	603,243.12	4,048.12	42,389.93	556,805.07	556,805.07
Operations and Maintenance	30,708.73	1,360.20	0.00	29,348.53	0.00
Pupil Transportation	22,298.75	0.00	22,298.75	0.00	0.00
Support Serv - Planning & Research	13,546.02	0.00	13,546.02	0.00	0.00
Support Serv - Communication	3,157.41	0.00	3,157.41	0.00	0.00
Support Serv - Staff & Personnel	27,229.18	0.00	25,926.00	1,303.18	1,303.18
Support Serv - Technology	51,324.12	19,160.99	30,055.80	2,107.33	2,107.33
Support Serv - Pupil Accounting	37,505.60	0.00	37,505.60	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	151,203.50	0.00	151,203.50	0.00	0.00
Payments to Government Agencies	766,871.97	766,871.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,514,061.00	193,406.38	5,320,654.62	0.00	0.00
Support Serv - Pupil	4,314,384.94	32,428.67	4,281,956.27	0.00	0.00
Support Serv - Instructional	855,640.37	2,848.82	852,791.55	0.00	0.00
Support Serv - Board of Ed	123,486.41	0.00	123,486.41	0.00	0.00
Support Serv - Executive Adm	183,772.82	930.52	182,842.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	773,934.09	8,778.66	765,155.43	0.00	0.00
Support Serv - Business	749,596.25	63,214.50	0.00	686,381.75	686,381.75
Operations and Maintenance	707,653.76	46,946.77	0.00	660,706.99	0.00
Pupil Transportation	206,159.94	0.00	206,159.94	0.00	0.00
Support Serv - Planning & Research	80.00	0.00	80.00	0.00	0.00
Support Serv - Communication	4,550.00	0.00	4,550.00	0.00	0.00
Support Serv - Staff & Personnel	20,995.26	0.00	3,932.52	17,062.74	17,062.74
Support Serv - Technology	713,070.91	137,262.86	0.00	575,808.05	575,808.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,522.84	0.00	138,522.84	0.00	0.00
Community Services	102,831.28	0.00	102,831.28	0.00	0.00
Payments to Government Agencies	3,320,499.31	3,320,499.31	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	319,006.68	319,006.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,562,339.69	**4,923,625.37**	**15,109,190.68**	**2,529,523.64**	**1,839,468.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32010 Bad Axe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,338,552.87	10,393.35	6,328,159.52	0.00	0.00
Support Serv - Pupil	273,918.78	0.00	273,918.78	0.00	0.00
Support Serv - Instructional	287,751.79	6,008.27	281,743.52	0.00	0.00
Support Serv - Board of Ed	28,904.43	0.00	28,904.43	0.00	0.00
Support Serv - Executive Adm	310,943.30	69.99	310,873.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	765,927.35	407.26	765,520.09	0.00	0.00
Support Serv - Business	237,981.71	21,591.61	0.00	216,390.10	216,390.10
Operations and Maintenance	1,295,648.17	109,102.97	28,560.85	1,157,984.35	0.00
Pupil Transportation	437,129.46	0.00	437,129.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	19,734.64	0.00	0.00	19,734.64	19,734.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,898.58	850.00	339,048.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,573.00	12,573.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,530.90	0.00	4,230.95	299.95	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	948,543.87	369,931.79	578,612.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,250,850.16	1,250,850.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	464,998.07	464,998.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,017,887.08	**2,246,776.47**	**9,376,701.57**	**1,394,409.04**	**236,124.74**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32030 Caseville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,930,899.57	9,526.21	1,921,373.36	0.00	0.00
Support Serv - Pupil	114,649.25	0.00	114,649.25	0.00	0.00
Support Serv - Instructional	44,614.26	14,433.73	30,180.53	0.00	0.00
Support Serv - Board of Ed	33,006.62	0.00	33,006.62	0.00	0.00
Support Serv - Executive Adm	360,556.19	0.00	360,556.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	171,571.49	0.00	171,571.49	0.00	0.00
Support Serv - Business	30,448.98	28,793.98	0.00	1,655.00	1,655.00
Operations and Maintenance	299,025.73	19,258.28	122,816.00	156,951.45	0.00
Pupil Transportation	147,935.19	0.00	147,935.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,487.51	0.00	4,300.00	2,187.51	2,187.51
Support Serv - Technology	4,602.64	0.00	0.00	4,602.64	4,602.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,492.14	0.00	105,492.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,141.65	0.00	18,141.65	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,722.19	118,957.16	202,765.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,496,369.67	5,496,369.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,085,523.08	**5,687,339.03**	**3,232,787.45**	**165,396.60**	**8,445.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32040 Church School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	217,991.90	0.00	217,991.90	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	15,139.96	0.00	15,139.96	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,994.08	0.00	0.00	7,994.08	7,994.08
Operations and Maintenance	35,353.46	749.00	941.12	33,663.34	0.00
Pupil Transportation	270.00	0.00	270.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	162.49	0.00	0.00	162.49	162.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	534.63	534.63	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,700.00	41,700.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	319,146.52	**42,983.63**	**234,342.98**	**41,819.91**	**8,156.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32050 Elkton-Pigeon-Bay Port Laker Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,032,570.72	19,230.53	7,013,340.19	0.00	0.00
Support Serv - Pupil	435,406.16	389.00	435,017.16	0.00	0.00
Support Serv - Instructional	497,206.53	27,394.76	469,811.77	0.00	0.00
Support Serv - Board of Ed	57,925.59	0.00	57,925.59	0.00	0.00
Support Serv - Executive Adm	364,802.68	389.00	364,413.68	0.00	0.00
Support Serv - Grant Writer	21,834.87	0.00	21,834.87	0.00	0.00
Support Serv - School Adm	672,342.57	1,076.41	671,266.16	0.00	0.00
Support Serv - Business	240,219.50	21,370.42	6,350.27	212,498.81	212,498.81
Operations and Maintenance	1,070,402.57	95,616.16	81,127.47	893,658.94	0.00
Pupil Transportation	609,722.04	0.00	609,722.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	62,044.87	0.00	62,044.87	0.00	0.00
Support Serv - Staff & Personnel	147,506.77	0.00	137,456.93	10,049.84	10,049.84
Support Serv - Technology	278,520.70	507.99	82,482.02	195,530.69	195,530.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	412,588.69	9,062.95	403,525.74	0.00	0.00
Community Services	111,893.83	1,873.63	110,020.20	0.00	0.00
Payments to Government Agencies	1,250.00	1,250.00	0.00	0.00	0.00
Facilities Acquisition	95,090.06	95,090.06	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	7,152.48	0.00	7,152.48	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	328.00	0.00	289.63	38.37	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,033,166.82	321,112.13	712,054.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,989,614.60	1,989,614.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,274,604.24	1,274,604.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,416,194.29	**3,858,581.88**	**11,245,835.76**	**1,311,776.65**	**418,079.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32060 Harbor Beach Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,117,262.38	5,939.54	4,111,322.84	0.00	0.00
Support Serv - Pupil	83,311.16	0.00	83,311.16	0.00	0.00
Support Serv - Instructional	136,296.42	0.00	136,296.42	0.00	0.00
Support Serv - Board of Ed	48,620.79	0.00	48,620.79	0.00	0.00
Support Serv - Executive Adm	264,642.81	6,304.96	258,337.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	403,476.28	0.00	403,476.28	0.00	0.00
Support Serv - Business	184,234.50	0.00	0.00	184,234.50	184,234.50
Operations and Maintenance	718,833.95	145,749.57	0.00	573,084.38	0.00
Pupil Transportation	405,458.69	0.00	405,458.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,679.69	0.00	0.00	1,679.69	1,679.69
Support Serv - Technology	149,855.92	40,762.70	58,883.28	50,209.94	50,209.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	237,219.39	9,106.25	228,113.14	0.00	0.00
Community Services	23,115.16	0.00	23,115.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	19,911.00	19,911.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	455,920.85	154,508.68	301,412.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	833,500.00	833,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	908,973.01	908,973.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,992,312.00	**2,124,755.71**	**6,058,347.78**	**809,208.51**	**236,124.13**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32080 North Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,262,378.09	62,850.72	3,199,527.37	0.00	0.00
Support Serv - Pupil	216,142.86	0.00	216,142.86	0.00	0.00
Support Serv - Instructional	252,301.71	0.00	252,301.71	0.00	0.00
Support Serv - Board of Ed	48,814.44	0.00	48,814.44	0.00	0.00
Support Serv - Executive Adm	296,073.40	3,499.80	292,573.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	412,181.73	1,569.03	410,612.70	0.00	0.00
Support Serv - Business	228,699.39	14,974.52	93,199.36	120,525.51	120,525.51
Operations and Maintenance	619,366.25	4,378.74	32,148.21	582,839.30	0.00
Pupil Transportation	281,679.35	0.00	281,679.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,226.88	0.00	2,441.53	6,785.35	6,785.35
Support Serv - Technology	55,894.92	2,741.53	9,288.98	43,864.41	43,864.41
Support Serv - Pupil Accounting	18,898.75	0.00	18,898.75	0.00	0.00
Support Serv - Central - Other	21,661.58	0.00	21,661.58	0.00	0.00
Support Serv - Other	223,994.96	20,675.74	203,319.22	0.00	0.00
Community Services	83,491.56	1,278.99	82,212.57	0.00	0.00
Payments to Government Agencies	1,776.00	1,776.00	0.00	0.00	0.00
Facilities Acquisition	40,779.91	40,779.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,220.69	0.00	2,220.69	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	437,992.12	152,334.50	285,657.62	0.00	0.00
Community Services	244,747.54	10,895.40	233,852.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,419.88	9,419.88	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,128,600.00	1,128,600.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	311,208.08	311,208.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,207,550.09	**1,766,982.84**	**5,686,552.68**	**754,014.57**	**171,175.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32090 Owendale-Gagetown Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,268,013.89	379.07	1,267,634.82	0.00	0.00
Support Serv - Pupil	62,389.32	0.00	62,389.32	0.00	0.00
Support Serv - Instructional	78,774.61	10,576.60	68,198.01	0.00	0.00
Support Serv - Board of Ed	17,002.62	0.00	17,002.62	0.00	0.00
Support Serv - Executive Adm	49,588.30	0.00	49,588.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	179,230.45	0.00	179,230.45	0.00	0.00
Support Serv - Business	50,542.31	1,533.05	1,566.24	47,443.02	47,443.02
Operations and Maintenance	238,305.76	52,104.59	2,929.88	183,271.29	0.00
Pupil Transportation	81,387.52	0.00	81,387.52	0.00	0.00
Support Serv - Planning & Research	50.00	0.00	50.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	777.15	0.00	777.15	0.00	0.00
Support Serv - Technology	17,485.44	0.00	0.00	17,485.44	17,485.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	38,302.36	0.00	38,302.36	0.00	0.00
Community Services	131.49	0.00	131.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	176,986.87	72,479.00	104,507.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	209,509.53	209,509.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,468,477.62	**346,581.84**	**1,873,696.03**	**248,199.75**	**64,928.46**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32170 Ubly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,423,883.19	50,329.61	5,373,553.58	0.00	0.00
Support Serv - Pupil	238,957.89	0.00	238,957.89	0.00	0.00
Support Serv - Instructional	58,632.37	0.00	58,632.37	0.00	0.00
Support Serv - Board of Ed	29,678.77	0.00	29,678.77	0.00	0.00
Support Serv - Executive Adm	218,276.69	9,815.00	208,461.69	0.00	0.00
Support Serv - Grant Writer	700.00	0.00	700.00	0.00	0.00
Support Serv - School Adm	517,880.29	0.00	517,880.29	0.00	0.00
Support Serv - Business	141,058.04	648.00	3,020.00	137,390.04	137,390.04
Operations and Maintenance	568,279.45	0.00	44,858.44	523,421.01	0.00
Pupil Transportation	656,982.02	239,741.17	417,240.85	0.00	0.00
Support Serv - Planning & Research	364.72	0.00	364.72	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	402,060.05	292,367.62	106,968.36	2,724.07	2,724.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	215,348.53	0.00	215,348.53	0.00	0.00
Community Services	372.51	0.00	372.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	722,544.77	217,149.08	505,395.69	0.00	0.00
Community Services	527.00	0.00	527.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	758,425.00	758,425.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	148,392.97	148,392.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,102,364.26	**1,716,868.45**	**7,721,960.69**	**663,535.12**	**140,114.11**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32260 Colfax Township S/D #1F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	178,280.88	0.00	178,280.88	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	206.51	206.51	0.00	0.00	0.00
Support Serv - Board of Ed	17,223.20	0.00	17,223.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	7,766.43	31.43	0.00	7,735.00	7,735.00
Operations and Maintenance	24,908.90	6,328.59	433.76	18,146.55	0.00
Pupil Transportation	385.50	0.00	385.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	225.00	0.00	0.00	225.00	225.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	228,996.42	**6,566.53**	**196,323.34**	**26,106.55**	**7,960.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32610 Sigel Township S/D #3F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	357,575.00	0.00	357,575.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	739.00	0.00	739.00	0.00	0.00
Support Serv - Board of Ed	22,198.63	0.00	22,198.63	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,392.27	0.00	0.00	8,392.27	8,392.27
Operations and Maintenance	31,407.53	850.95	1,397.55	29,159.03	0.00
Pupil Transportation	7,921.25	0.00	7,921.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	50.00	0.00	0.00	50.00	50.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	564.65	564.65	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,395.00	5,395.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	434,243.33	**6,810.60**	**389,831.43**	**37,601.30**	**8,442.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32620 Sigel Township S/D #4F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	261,555.09	0.00	261,555.09	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	314.03	314.03	0.00	0.00	0.00
Support Serv - Board of Ed	18,563.49	0.00	18,563.49	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,302.52	13.52	0.00	8,289.00	8,289.00
Operations and Maintenance	33,481.54	10,951.30	2,271.00	20,259.24	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	450.00	0.00	0.00	450.00	450.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	322,666.67	**11,278.85**	**282,389.58**	**28,998.24**	**8,739.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
32650 Verona Township S/D #1F
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	239,836.95	0.00	239,836.95	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	540.00	0.00	540.00	0.00	0.00
Support Serv - Board of Ed	20,128.80	0.00	20,128.80	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,456.51	0.00	0.00	8,456.51	8,456.51
Operations and Maintenance	20,601.56	0.00	0.00	20,601.56	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	87.50	0.00	0.00	87.50	87.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	544.33	544.33	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	290,195.65	**544.33**	**260,505.75**	**29,145.57**	**8,544.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33000 Ingham ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,610,139.10	0.00	11,610,139.10	0.00	0.00
Support Serv - Pupil	1,636,338.09	3,302.60	1,633,035.49	0.00	0.00
Support Serv - Instructional	3,295,913.00	5,613.98	3,290,299.02	0.00	0.00
Support Serv - Board of Ed	92,298.66	0.00	92,298.66	0.00	0.00
Support Serv - Executive Adm	347,717.55	393.02	347,324.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	231,274.60	0.00	231,274.60	0.00	0.00
Support Serv - Business	1,536,390.83	1,380.14	90,094.44	1,444,916.25	1,444,916.25
Operations and Maintenance	215,132.06	3,232.96	50,371.32	161,527.78	0.00
Pupil Transportation	1,588,309.80	0.00	1,588,309.80	0.00	0.00
Support Serv - Planning & Research	550,842.60	1,615.31	549,227.29	0.00	0.00
Support Serv - Communication	446,723.33	1,891.32	444,832.01	0.00	0.00
Support Serv - Staff & Personnel	200,343.99	0.00	43,324.06	157,019.93	157,019.93
Support Serv - Technology	2,941,517.42	6,088.37	5,881.33	2,929,547.72	2,929,547.72
Support Serv - Pupil Accounting	243,107.26	822.60	242,284.66	0.00	0.00
Support Serv - Central - Other	207,523.80	73.08	207,450.72	0.00	0.00
Support Serv - Other	48,035.36	0.00	48,035.36	0.00	0.00
Community Services	589,294.76	0.00	589,294.76	0.00	0.00
Payments to Government Agencies	13,823,328.71	13,823,328.71	0.00	0.00	0.00
Facilities Acquisition	5,372.34	5,372.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	11,756,908.20	271,571.33	11,485,336.87	0.00	0.00
Support Serv - Pupil	15,376,651.61	65,035.03	15,311,616.58	0.00	0.00
Support Serv - Instructional	3,266,439.13	6,540.36	3,259,898.77	0.00	0.00
Support Serv - Board of Ed	32,162.50	0.00	32,162.50	0.00	0.00
Support Serv - Executive Adm	678,053.60	520.98	677,532.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,574,017.19	3,041.84	1,570,975.35	0.00	0.00
Support Serv - Business	1,467,377.77	2,732.86	0.00	1,464,644.91	1,464,644.91
Operations and Maintenance	1,835,111.38	32,189.73	53,529.87	1,749,391.78	0.00
Pupil Transportation	7,547,880.33	0.00	7,547,880.33	0.00	0.00
Support Serv - Planning & Research	368,532.03	2,937.00	365,595.03	0.00	0.00
Support Serv - Communication	534,181.24	3,796.95	530,384.29	0.00	0.00
Support Serv - Staff & Personnel	461,003.69	0.00	0.00	461,003.69	461,003.69
Support Serv - Technology	1,872,922.10	41,025.29	17,571.16	1,814,325.65	1,814,325.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	66,627.29	14,230.47	52,396.82	0.00	0.00
Support Serv - Other	713,368.40	182.80	713,185.60	0.00	0.00
Community Services	167,004.29	0.00	167,004.29	0.00	0.00
Payments to Government Agencies	44,100,522.14	44,100,522.14	0.00	0.00	0.00
Facilities Acquisition	61,846.70	61,846.70	0.00	0.00	0.00
Debt Service Funds					
All Costs **	212,295.45	212,295.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,159,155.94	1,159,155.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	132,861,664.24	**59,830,739.30**	**62,848,547.23**	**10,182,377.71**	**8,271,458.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33010 East Lansing School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,455,366.60	93,028.31	28,362,338.29	0.00	0.00
Support Serv - Pupil	3,562,891.27	1,262.27	3,561,629.00	0.00	0.00
Support Serv - Instructional	3,001,826.39	11,318.57	2,990,507.82	0.00	0.00
Support Serv - Board of Ed	89,037.15	1,098.31	87,938.84	0.00	0.00
Support Serv - Executive Adm	374,900.87	1,744.73	373,156.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,779,310.57	3,684.89	2,775,625.68	0.00	0.00
Support Serv - Business	541,017.56	5,539.39	100,693.53	434,784.64	434,784.64
Operations and Maintenance	4,274,749.92	84,073.43	1,300,077.09	2,890,599.40	0.00
Pupil Transportation	1,557,708.69	0.00	1,557,708.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	56,918.85	616.93	56,301.92	0.00	0.00
Support Serv - Staff & Personnel	334,546.41	1,216.44	92,245.60	241,084.37	241,084.37
Support Serv - Technology	441,759.84	28,948.13	0.00	412,811.71	412,811.71
Support Serv - Pupil Accounting	134,901.38	0.00	134,901.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	828,518.90	5,673.88	822,845.02	0.00	0.00
Community Services	12,598.64	0.00	12,598.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	76,215.00	0.00	76,215.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,216.78	0.00	0.00	3,216.78	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,287,949.61	1,246,043.12	1,041,906.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,791,847.95	8,791,847.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,110,425.71	9,110,425.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	66,715,708.09	**19,386,522.06**	**43,346,689.13**	**3,982,496.90**	**1,088,680.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33020 Lansing Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	91,204,048.86	1,750,436.33	89,453,612.53	0.00	0.00
Support Serv - Pupil	15,914,042.13	14,646.18	15,899,395.95	0.00	0.00
Support Serv - Instructional	10,605,832.67	413,398.50	10,192,434.17	0.00	0.00
Support Serv - Board of Ed	455,835.45	6,717.48	449,117.97	0.00	0.00
Support Serv - Executive Adm	1,024,926.15	7,731.15	1,017,195.00	0.00	0.00
Support Serv - Grant Writer	30,022.63	0.00	30,022.63	0.00	0.00
Support Serv - School Adm	8,959,411.63	18,065.23	8,941,346.40	0.00	0.00
Support Serv - Business	3,731,994.04	881,440.11	23,933.61	2,826,620.32	2,826,620.32
Operations and Maintenance	19,296,625.24	7,735.79	11,127,748.96	8,161,140.49	0.00
Pupil Transportation	9,215,184.25	0.00	9,215,184.25	0.00	0.00
Support Serv - Planning & Research	1,307,441.03	0.00	1,307,441.03	0.00	0.00
Support Serv - Communication	845,000.76	39,131.71	805,869.05	0.00	0.00
Support Serv - Staff & Personnel	5,224,816.06	9,970.15	3,678,790.40	1,536,055.51	1,536,055.51
Support Serv - Technology	2,590,758.59	5,264.68	1,066,986.86	1,518,507.05	1,518,507.05
Support Serv - Pupil Accounting	481,615.47	3,095.92	478,519.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,732,731.25	73,540.15	1,659,191.10	0.00	0.00
Community Services	1,066,172.92	16,314.83	1,049,858.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	131,217.14	90,403.49	40,813.65	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	455,668.76	0.00	455,668.76	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,881.13	0.00	10,663.51	217.62	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,997,511.56	3,590,380.22	3,407,131.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,546,550.00	11,546,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,812,485.09	20,812,485.09	0.00	0.00	0.00
Trust Funds					
All Costs *	5,000.00	0.00	5,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	213,645,772.81	**39,287,307.01**	**160,315,924.81**	**14,042,540.99**	**5,881,182.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33040 Dansville Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,397,974.35	13,154.99	5,384,819.36	0.00	0.00
Support Serv - Pupil	499,836.71	0.00	499,836.71	0.00	0.00
Support Serv - Instructional	185,873.65	68,071.40	117,802.25	0.00	0.00
Support Serv - Board of Ed	116,996.84	0.00	116,996.84	0.00	0.00
Support Serv - Executive Adm	303,307.58	0.00	303,307.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	649,815.48	0.00	649,815.48	0.00	0.00
Support Serv - Business	125,060.36	1,524.46	0.00	123,535.90	123,535.90
Operations and Maintenance	863,266.55	22,049.05	5,830.73	835,386.77	0.00
Pupil Transportation	406,708.05	0.00	406,708.05	0.00	0.00
Support Serv - Planning & Research	4,406.00	0.00	4,406.00	0.00	0.00
Support Serv - Communication	7,733.44	0.00	7,733.44	0.00	0.00
Support Serv - Staff & Personnel	849.75	0.00	0.00	849.75	849.75
Support Serv - Technology	172,572.14	44,461.86	0.00	128,110.28	128,110.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,194.05	450.00	287,744.05	0.00	0.00
Community Services	380.95	0.00	380.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	21,773.00	21,773.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	248.07	0.00	248.07	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	734,360.99	282,166.78	452,194.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,475,118.00	1,475,118.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,398.55	27,398.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,281,874.51	**1,956,168.09**	**8,237,823.72**	**1,087,882.70**	**252,495.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33060 Haslett Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,767,428.04	2,963.58	18,764,464.46	0.00	0.00
Support Serv - Pupil	3,451,213.88	0.00	3,451,213.88	0.00	0.00
Support Serv - Instructional	2,437,924.20	52,788.81	2,385,135.39	0.00	0.00
Support Serv - Board of Ed	100,667.47	0.00	100,667.47	0.00	0.00
Support Serv - Executive Adm	497,218.26	0.00	497,218.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,165,213.93	0.00	2,165,213.93	0.00	0.00
Support Serv - Business	549,528.87	73,340.64	68,885.00	407,303.23	407,303.23
Operations and Maintenance	3,649,653.40	53,159.00	570,834.44	3,025,659.96	0.00
Pupil Transportation	1,131,839.45	94,905.00	1,036,934.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	637,177.12	0.00	0.00	637,177.12	637,177.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	625,406.67	0.00	625,406.67	0.00	0.00
Community Services	871,400.77	0.00	871,400.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	19,191.00	0.00	17,502.20	1,688.80	1,688.80
Operations and Maintenance	92,147.68	56,821.00	32,217.93	3,108.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,249,812.85	568,140.24	1,681,672.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,694,988.02	8,694,988.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,887,107.44	1,887,107.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,827,919.05	**11,484,213.73**	**32,268,767.46**	**4,074,937.86**	**1,046,169.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33070 Holt Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	43,210,041.94	1,029.34	43,209,012.60	0.00	0.00
Support Serv - Pupil	5,462,241.01	0.00	5,462,241.01	0.00	0.00
Support Serv - Instructional	3,419,130.58	560.33	3,418,570.25	0.00	0.00
Support Serv - Board of Ed	198,804.22	2,000.00	196,804.22	0.00	0.00
Support Serv - Executive Adm	395,994.01	1,877.11	394,116.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,504,084.47	0.00	3,504,084.47	0.00	0.00
Support Serv - Business	1,399,880.14	59,480.14	4,754.60	1,335,645.40	1,335,645.40
Operations and Maintenance	6,822,321.49	1,618,884.70	89,233.05	5,114,203.74	0.00
Pupil Transportation	2,034,502.53	144,560.21	1,889,942.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,819.00	0.00	14,819.00	0.00	0.00
Support Serv - Staff & Personnel	650,426.48	0.00	352.38	650,074.10	650,074.10
Support Serv - Technology	1,016,859.93	347,686.45	290.95	668,882.53	668,882.53
Support Serv - Pupil Accounting	124,713.85	0.00	124,713.85	0.00	0.00
Support Serv - Central - Other	235,535.26	0.00	235,535.26	0.00	0.00
Support Serv - Other	915,259.22	16,513.51	898,745.71	0.00	0.00
Community Services	1,425,212.15	12,187.23	1,413,024.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,427,504.71	1,132,174.38	1,295,330.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,900,005.96	6,900,005.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,417,420.58	4,417,420.58	0.00	0.00	0.00
Trust Funds					
All Costs *	600.00	0.00	600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	84,575,357.53	**14,654,379.94**	**62,152,171.82**	**7,768,805.77**	**2,654,602.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33100 Leslie Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,195,286.98	0.00	8,195,286.98	0.00	0.00
Support Serv - Pupil	680,222.05	25.49	680,196.56	0.00	0.00
Support Serv - Instructional	603,946.76	105,642.92	498,303.84	0.00	0.00
Support Serv - Board of Ed	105,383.36	0.00	105,383.36	0.00	0.00
Support Serv - Executive Adm	202,264.34	0.00	202,264.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	720,982.80	0.00	720,982.80	0.00	0.00
Support Serv - Business	208,112.55	4,867.18	0.00	203,245.37	203,245.37
Operations and Maintenance	1,413,714.52	24,864.60	112,590.14	1,276,259.78	0.00
Pupil Transportation	622,268.03	0.00	622,268.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,676.40	0.00	0.00	1,676.40	1,676.40
Support Serv - Technology	160,899.06	6,248.59	0.00	154,650.47	154,650.47
Support Serv - Pupil Accounting	52,112.05	0.00	52,112.05	0.00	0.00
Support Serv - Central - Other	100,458.07	0.00	100,458.07	0.00	0.00
Support Serv - Other	427,522.02	13,855.96	413,666.06	0.00	0.00
Community Services	86,642.71	504.30	86,138.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,017,434.01	361,829.39	655,604.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	504,025.00	504,025.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	573,124.98	573,124.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,676,075.69	**1,594,988.41**	**12,445,255.26**	**1,635,832.02**	**359,572.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33130 Mason Public Schools (Ingham)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,060,417.97	194,259.55	24,866,158.42	0.00	0.00
Support Serv - Pupil	2,732,634.14	1,514.19	2,731,119.95	0.00	0.00
Support Serv - Instructional	1,858,705.71	3,871.86	1,854,833.85	0.00	0.00
Support Serv - Board of Ed	114,750.08	0.00	114,750.08	0.00	0.00
Support Serv - Executive Adm	431,298.93	0.00	431,298.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,232,668.53	449.99	2,232,218.54	0.00	0.00
Support Serv - Business	500,919.77	3,750.58	0.00	497,169.19	497,169.19
Operations and Maintenance	3,026,475.66	38,984.07	91,435.72	2,896,055.87	0.00
Pupil Transportation	1,492,195.52	0.00	1,492,195.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	70,336.61	0.00	70,336.61	0.00	0.00
Support Serv - Staff & Personnel	342,419.93	0.00	0.00	342,419.93	342,419.93
Support Serv - Technology	1,008,457.25	315,066.05	211,719.88	481,671.32	481,671.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	808,285.67	8,115.44	800,170.23	0.00	0.00
Community Services	476,531.85	0.00	476,531.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,962.18	22,962.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,405,262.97	858,367.06	1,546,895.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,536,464.46	4,536,464.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,487,187.82	12,487,187.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,607,975.05	**18,470,993.25**	**36,919,665.49**	**4,217,316.31**	**1,321,260.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33170 Okemos Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,924,048.20	5,643.85	36,918,404.35	0.00	0.00
Support Serv - Pupil	3,880,221.25	0.00	3,880,221.25	0.00	0.00
Support Serv - Instructional	2,950,075.34	262.92	2,949,812.42	0.00	0.00
Support Serv - Board of Ed	131,760.82	0.00	131,760.82	0.00	0.00
Support Serv - Executive Adm	487,603.22	0.00	487,603.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,142,104.02	0.00	3,142,104.02	0.00	0.00
Support Serv - Business	853,059.04	89,600.12	0.00	763,458.92	763,458.92
Operations and Maintenance	5,141,547.00	326,386.58	157,552.98	4,657,607.44	0.00
Pupil Transportation	1,177,715.70	0.00	1,177,715.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	207,968.28	0.00	0.00	207,968.28	207,968.28
Support Serv - Technology	1,381,302.27	0.00	19,396.94	1,361,905.33	1,361,905.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	873,702.98	0.00	873,702.98	0.00	0.00
Community Services	2,076,423.48	24,514.19	2,051,909.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,589,829.58	1,176,891.18	1,412,938.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	23,183,509.19	23,183,509.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,434,587.22	6,434,587.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	91,435,457.59	**31,241,395.25**	**53,203,122.37**	**6,990,939.97**	**2,333,332.53**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33200 Stockbridge Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,135,976.67	6,732.41	9,129,244.26	0.00	0.00
Support Serv - Pupil	768,696.92	0.00	768,696.92	0.00	0.00
Support Serv - Instructional	731,412.87	4,741.28	726,671.59	0.00	0.00
Support Serv - Board of Ed	63,194.06	0.00	63,194.06	0.00	0.00
Support Serv - Executive Adm	325,448.18	0.00	325,448.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	916,625.57	0.00	916,625.57	0.00	0.00
Support Serv - Business	365,181.23	21,710.51	0.00	343,470.72	343,470.72
Operations and Maintenance	1,218,723.06	6,288.01	78,591.62	1,133,843.43	0.00
Pupil Transportation	650,746.64	0.00	650,746.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	30,185.68	0.00	25,580.73	4,604.95	4,604.95
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	429,170.03	56,949.28	372,220.75	0.00	0.00
Community Services	417,153.89	0.00	417,153.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,542.50	10,542.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	736,968.65	262,255.75	474,712.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,082,812.18	2,082,812.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	200,152.04	200,152.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,082,990.17	**2,652,183.96**	**13,948,887.11**	**1,481,919.10**	**348,075.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33215 Waverly Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,135,370.60	10,901.94	22,124,468.66	0.00	0.00
Support Serv - Pupil	4,613,136.40	0.00	4,613,136.40	0.00	0.00
Support Serv - Instructional	2,176,835.56	0.00	2,176,835.56	0.00	0.00
Support Serv - Board of Ed	85,038.80	0.00	85,038.80	0.00	0.00
Support Serv - Executive Adm	299,525.77	0.00	299,525.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,541,087.64	0.00	2,541,087.64	0.00	0.00
Support Serv - Business	670,379.59	0.00	0.00	670,379.59	670,379.59
Operations and Maintenance	3,577,224.82	2,838.94	194,363.32	3,380,022.56	0.00
Pupil Transportation	1,161,344.82	0.00	1,161,344.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44.00	0.00	44.00	0.00	0.00
Support Serv - Staff & Personnel	379,576.11	0.00	0.00	379,576.11	379,576.11
Support Serv - Technology	623,505.54	0.00	0.00	623,505.54	623,505.54
Support Serv - Pupil Accounting	177,805.77	0.00	177,805.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	694,279.53	733.25	693,546.28	0.00	0.00
Community Services	7,499.25	0.00	7,499.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,312.25	25,312.25	0.00	0.00	0.00
Special Revenue Funds					
Instructional	313,926.39	0.00	313,926.39	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	25,930.69	0.00	25,671.39	259.30	259.30
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,783,479.78	721,415.60	1,062,064.18	0.00	0.00
Community Services	350,045.88	0.00	350,045.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,599,697.83	5,599,697.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,947,649.70	4,947,649.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,188,696.72	**11,308,549.51**	**35,826,404.11**	**5,053,743.10**	**1,673,720.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33220 Webberville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,423,228.97	0.00	3,423,228.97	0.00	0.00
Support Serv - Pupil	337,873.00	0.00	337,873.00	0.00	0.00
Support Serv - Instructional	63,393.00	2,940.00	60,453.00	0.00	0.00
Support Serv - Board of Ed	29,091.07	0.00	29,091.07	0.00	0.00
Support Serv - Executive Adm	252,913.94	0.00	252,913.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	441,546.69	0.00	441,546.69	0.00	0.00
Support Serv - Business	106,390.32	3,201.17	0.00	103,189.15	103,189.15
Operations and Maintenance	672,193.15	20,429.00	35,555.94	616,208.21	0.00
Pupil Transportation	208,446.85	0.00	208,446.85	0.00	0.00
Support Serv - Planning & Research	3,592.95	0.00	3,592.95	0.00	0.00
Support Serv - Communication	64,959.36	0.00	64,959.36	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	138,182.69	20,610.29	16,405.37	101,167.03	101,167.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,724.93	0.00	177,724.93	0.00	0.00
Community Services	70,048.24	0.00	70,048.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	38,723.89	0.00	0.00	38,723.89	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	381,185.49	137,573.60	243,611.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,502,515.58	8,502,515.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,967.00	9,967.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,921,977.12	**8,697,236.64**	**5,365,452.20**	**859,288.28**	**204,356.18**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33230 Williamston Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,246,683.26	54,370.82	12,192,312.44	0.00	0.00
Support Serv - Pupil	1,470,620.26	0.00	1,470,620.26	0.00	0.00
Support Serv - Instructional	1,444,356.21	396,241.81	1,048,114.40	0.00	0.00
Support Serv - Board of Ed	60,569.48	0.00	60,569.48	0.00	0.00
Support Serv - Executive Adm	363,434.66	2,599.00	360,835.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,355,913.20	349.96	1,355,563.24	0.00	0.00
Support Serv - Business	434,144.11	74,700.28	49,819.09	309,624.74	309,624.74
Operations and Maintenance	2,226,067.49	40,037.79	167.88	2,185,861.82	0.00
Pupil Transportation	637,457.21	0.00	637,457.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,053.05	0.00	0.00	9,053.05	9,053.05
Support Serv - Technology	169,718.32	2,519.77	3,444.00	163,754.55	163,754.55
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	13,436.00	0.00	13,436.00	0.00	0.00
Support Serv - Other	465,322.09	23,644.82	441,677.27	0.00	0.00
Community Services	461,929.24	19,868.14	442,061.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	296,012.18	296,012.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	108,810.46	0.00	0.00	108,810.46	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,250,310.72	475,640.26	774,670.46	0.00	0.00
Community Services	389,403.95	7,085.03	382,318.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,164,416.57	9,164,416.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	652,068.15	652,068.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,219,726.61	**11,209,554.58**	**19,233,067.41**	**2,777,104.62**	**482,432.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33901 Cole Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,374,085.42	75,171.32	2,298,914.10	0.00	0.00
Support Serv - Pupil	190,986.00	0.00	190,986.00	0.00	0.00
Support Serv - Instructional	66,823.68	0.00	66,823.68	0.00	0.00
Support Serv - Board of Ed	23,673.00	0.00	23,673.00	0.00	0.00
Support Serv - Executive Adm	155,703.95	0.00	155,703.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	262,472.61	0.00	262,472.61	0.00	0.00
Support Serv - Business	56,012.05	1,464.90	7,500.00	47,047.15	47,047.15
Operations and Maintenance	297,631.43	35,885.44	46,797.84	214,948.15	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,931.57	0.00	1,931.57	0.00	0.00
Support Serv - Staff & Personnel	97,091.24	0.00	0.00	97,091.24	97,091.24
Support Serv - Technology	76,575.23	23,597.18	0.00	52,978.05	52,978.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	29,812.74	5,722.82	24,089.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	182,745.05	177,345.05	5,400.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	249,391.94	57,081.08	192,310.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	212,437.50	212,437.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,277,373.41	**588,705.29**	**3,276,603.53**	**412,064.59**	**197,116.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33904 Mid-Michigan Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,549,909.00	18,043.00	2,531,866.00	0.00	0.00
Support Serv - Pupil	391,539.00	0.00	391,539.00	0.00	0.00
Support Serv - Instructional	22,329.00	0.00	22,329.00	0.00	0.00
Support Serv - Board of Ed	32,478.00	0.00	32,478.00	0.00	0.00
Support Serv - Executive Adm	452,341.00	0.00	452,341.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	378,779.00	4,225.00	374,554.00	0.00	0.00
Support Serv - Business	73,942.00	0.00	0.00	73,942.00	73,942.00
Operations and Maintenance	515,348.00	32,260.00	12,396.00	470,692.00	0.00
Pupil Transportation	170,156.00	0.00	170,156.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,557.00	0.00	20,557.00	0.00	0.00
Support Serv - Staff & Personnel	4,074.00	0.00	1,525.00	2,549.00	2,549.00
Support Serv - Technology	181,687.00	98,259.00	0.00	83,428.00	83,428.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,591.00	0.00	2,591.00	0.00	0.00
Community Services	96,487.00	0.00	96,487.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,297.00	16,297.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	365,626.00	309,948.00	55,678.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,274,140.00	**479,032.00**	**4,164,497.00**	**630,611.00**	**159,919.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33906 White Pine Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	292,277.41	19,027.09	273,250.32	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	10,330.00	0.00	10,330.00	0.00	0.00
Support Serv - Board of Ed	16,483.00	0.00	16,483.00	0.00	0.00
Support Serv - Executive Adm	13,923.47	0.00	13,923.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	84,871.25	0.00	84,871.25	0.00	0.00
Support Serv - Business	36,073.29	4,099.41	0.00	31,973.88	31,973.88
Operations and Maintenance	125,869.98	0.00	21,679.17	104,190.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,207.88	0.00	4,207.88	0.00	0.00
Support Serv - Staff & Personnel	11,237.28	0.00	0.00	11,237.28	11,237.28
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22.86	0.00	22.86	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	38,396.89	16,004.01	22,392.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	633,693.31	**39,130.51**	**447,160.83**	**147,401.97**	**43,211.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33909 Windemere Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,153,850.00	0.00	3,153,850.00	0.00	0.00
Support Serv - Pupil	309,979.00	0.00	309,979.00	0.00	0.00
Support Serv - Instructional	682,538.00	0.00	682,538.00	0.00	0.00
Support Serv - Board of Ed	69,383.00	0.00	69,383.00	0.00	0.00
Support Serv - Executive Adm	186,062.00	0.00	186,062.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	534,507.00	0.00	534,507.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,406,049.00	0.00	31,368.00	1,374,681.00	0.00
Pupil Transportation	7,817.00	0.00	7,817.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,944.00	0.00	39,944.00	0.00	0.00
Support Serv - Staff & Personnel	116,161.00	0.00	0.00	116,161.00	116,161.00
Support Serv - Technology	68,301.00	0.00	178.00	68,123.00	68,123.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	9,337.00	0.00	9,337.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	286,097.00	0.00	286,097.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,990,622.00	**0.00**	**5,343,650.00**	**1,646,972.00**	**272,291.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33910 Lansing Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,674,180.00	0.00	2,674,180.00	0.00	0.00
Support Serv - Pupil	280,032.00	0.00	280,032.00	0.00	0.00
Support Serv - Instructional	628,505.00	0.00	628,505.00	0.00	0.00
Support Serv - Board of Ed	70,321.00	0.00	70,321.00	0.00	0.00
Support Serv - Executive Adm	162,167.00	0.00	162,167.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	467,875.00	0.00	467,875.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,532,491.00	0.00	54,585.00	1,477,906.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,745.00	0.00	29,745.00	0.00	0.00
Support Serv - Staff & Personnel	81,794.00	0.00	0.00	81,794.00	81,794.00
Support Serv - Technology	54,547.00	0.00	1,026.00	53,521.00	53,521.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,758.00	0.00	18,758.00	0.00	0.00
Support Serv - Other	3,105.00	0.00	3,105.00	0.00	0.00
Community Services	31,708.00	0.00	31,708.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	270,610.00	0.00	270,610.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,393,845.00	**0.00**	**4,692,617.00**	**1,701,228.00**	**223,322.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33911 Michigan Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,737,964.19	0.00	10,737,964.19	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	328,096.74	0.00	328,096.74	0.00	0.00
Support Serv - Board of Ed	16,327.69	0.00	16,327.69	0.00	0.00
Support Serv - Executive Adm	436,430.11	0.00	436,430.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,859,855.06	0.00	1,859,855.06	0.00	0.00
Support Serv - Business	1,349,821.93	6,537.13	0.00	1,343,284.80	1,343,284.80
Operations and Maintenance	271,341.21	0.00	0.00	271,341.21	0.00
Pupil Transportation	19,766.44	0.00	19,766.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	428,110.97	0.00	0.00	428,110.97	428,110.97
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,447,714.34	**6,537.13**	**13,398,440.23**	**2,042,736.98**	**1,771,395.77**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33914 Great Lakes Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,118,740.87	0.00	6,118,740.87	0.00	0.00
Support Serv - Pupil	648,817.24	0.00	648,817.24	0.00	0.00
Support Serv - Instructional	273,638.14	0.00	273,638.14	0.00	0.00
Support Serv - Board of Ed	162,509.66	0.00	162,509.66	0.00	0.00
Support Serv - Executive Adm	766,451.67	0.00	766,451.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	804,375.05	0.00	804,375.05	0.00	0.00
Support Serv - Business	479,249.27	0.00	0.00	479,249.27	479,249.27
Operations and Maintenance	474,206.96	0.00	43,172.25	431,034.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	159,749.76	0.00	0.00	159,749.76	159,749.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,321.87	0.00	3,321.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,891,060.49	**0.00**	**8,821,026.75**	**1,070,033.74**	**638,999.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
33915 Blended Learning Academies Credit Recovery High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	526,876.82	0.00	526,876.82	0.00	0.00
Support Serv - Pupil	223,553.60	0.00	223,553.60	0.00	0.00
Support Serv - Instructional	104,867.11	18,467.91	86,399.20	0.00	0.00
Support Serv - Board of Ed	12,978.83	0.00	12,978.83	0.00	0.00
Support Serv - Executive Adm	47,375.49	0.00	47,375.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	54,209.05	0.00	0.00	54,209.05	54,209.05
Operations and Maintenance	103,542.54	50,275.00	0.00	53,267.54	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,302.75	0.00	6,302.75	0.00	0.00
Support Serv - Staff & Personnel	141,947.36	0.00	0.00	141,947.36	141,947.36
Support Serv - Technology	87,249.92	0.00	0.00	87,249.92	87,249.92
Support Serv - Pupil Accounting	3,660.10	0.00	3,660.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,246.19	0.00	2,246.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	63,368.00	63,368.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,378,177.76	**132,110.91**	**909,392.98**	**336,673.87**	**283,406.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34000 Ionia ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	729,799.95	0.00	729,799.95	0.00	0.00
Support Serv - Pupil	63,018.22	0.00	63,018.22	0.00	0.00
Support Serv - Instructional	872,357.84	0.00	872,357.84	0.00	0.00
Support Serv - Board of Ed	10,543.92	0.00	10,543.92	0.00	0.00
Support Serv - Executive Adm	244,230.94	0.00	244,230.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	823,562.71	31.37	22,532.14	800,999.20	800,999.20
Operations and Maintenance	153,103.52	1,974.75	1,036.40	150,092.37	0.00
Pupil Transportation	43,315.00	0.00	43,315.00	0.00	0.00
Support Serv - Planning & Research	135,694.10	0.00	135,694.10	0.00	0.00
Support Serv - Communication	8,317.53	0.00	8,317.53	0.00	0.00
Support Serv - Staff & Personnel	3,899.68	0.00	2,949.22	950.46	950.46
Support Serv - Technology	248,543.74	6,523.56	0.00	242,020.18	242,020.18
Support Serv - Pupil Accounting	20,304.89	0.00	20,304.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	406,219.79	0.00	406,219.79	0.00	0.00
Payments to Government Agencies	716,200.27	716,200.27	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,165,491.48	18,601.49	8,146,889.99	0.00	0.00
Support Serv - Pupil	8,874,927.54	0.00	8,874,927.54	0.00	0.00
Support Serv - Instructional	1,375,081.84	0.00	1,375,081.84	0.00	0.00
Support Serv - Board of Ed	83,444.53	0.00	83,444.53	0.00	0.00
Support Serv - Executive Adm	189,434.98	0.00	189,434.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	493,844.69	0.00	493,844.69	0.00	0.00
Support Serv - Business	59,330.16	1,132.29	749.99	57,447.88	57,447.88
Operations and Maintenance	819,424.71	5,924.25	587.06	812,913.40	0.00
Pupil Transportation	326,000.01	51,978.00	274,022.01	0.00	0.00
Support Serv - Planning & Research	153,391.63	0.00	153,391.63	0.00	0.00
Support Serv - Communication	23,512.29	0.00	23,512.29	0.00	0.00
Support Serv - Staff & Personnel	112,131.78	0.00	528.24	111,603.54	111,603.54
Support Serv - Technology	450,789.16	46,085.82	0.00	404,703.34	404,703.34
Support Serv - Pupil Accounting	13,472.78	0.00	13,472.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	84,382.85	0.00	84,382.85	0.00	0.00
Community Services	62,076.37	0.00	62,076.37	0.00	0.00
Payments to Government Agencies	2,076,777.12	2,076,777.12	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	236,300.00	236,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,004,598.70	2,004,598.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,083,524.72	**5,166,127.62**	**22,336,666.73**	**2,580,730.37**	**1,617,724.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34010 Ionia Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,407,847.76	233,868.81	19,173,978.95	0.00	0.00
Support Serv - Pupil	1,775,286.77	3,460.00	1,771,826.77	0.00	0.00
Support Serv - Instructional	1,438,306.17	0.00	1,438,306.17	0.00	0.00
Support Serv - Board of Ed	84,253.72	0.00	84,253.72	0.00	0.00
Support Serv - Executive Adm	444,967.39	2,220.00	442,747.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,105,716.25	0.00	2,105,716.25	0.00	0.00
Support Serv - Business	469,999.29	21,031.39	3,063.00	445,904.90	445,904.90
Operations and Maintenance	2,837,640.65	180,835.20	128,000.00	2,528,805.45	0.00
Pupil Transportation	1,596,632.47	6,300.00	1,590,332.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	94,840.80	0.00	3,175.22	91,665.58	91,665.58
Support Serv - Technology	549,332.91	14,412.49	43,516.23	491,404.19	491,404.19
Support Serv - Pupil Accounting	88,744.26	0.00	88,744.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	523,577.22	26,246.00	497,331.22	0.00	0.00
Community Services	99,001.49	0.00	99,001.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,230,970.80	1,260,105.63	970,865.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,306,116.90	13,306,116.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,347,128.94	1,347,128.94	0.00	0.00	0.00
Trust Funds					
All Costs *	60,009.31	0.00	60,009.31	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,460,373.10	**16,401,725.36**	**28,500,867.62**	**3,557,780.12**	**1,028,974.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34080 Belding Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,415,937.57	13,575.10	14,402,362.47	0.00	0.00
Support Serv - Pupil	812,457.14	0.00	812,457.14	0.00	0.00
Support Serv - Instructional	758,553.88	0.00	758,553.88	0.00	0.00
Support Serv - Board of Ed	53,952.88	0.00	53,952.88	0.00	0.00
Support Serv - Executive Adm	401,705.59	0.00	401,705.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,351,594.49	0.00	1,351,594.49	0.00	0.00
Support Serv - Business	378,230.06	11,585.15	0.00	366,644.91	366,644.91
Operations and Maintenance	1,836,442.96	69,191.74	3,815.37	1,763,435.85	0.00
Pupil Transportation	1,311,527.05	198,584.00	1,112,943.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,855.42	0.00	3,855.42	0.00	0.00
Support Serv - Staff & Personnel	22,480.19	0.00	14,914.71	7,565.48	7,565.48
Support Serv - Technology	685,548.28	105,642.38	61,825.78	518,080.12	518,080.12
Support Serv - Pupil Accounting	30,527.00	0.00	30,527.00	0.00	0.00
Support Serv - Central - Other	63,136.05	0.00	63,136.05	0.00	0.00
Support Serv - Other	473,676.65	0.00	473,676.65	0.00	0.00
Community Services	62,801.86	0.00	62,801.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,538,497.94	575,310.43	963,187.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,295,674.11	5,295,674.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,496,599.12	**6,269,562.91**	**20,571,309.85**	**2,655,726.36**	**892,290.51**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34090 Lakewood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,849,441.76	0.00	11,849,441.76	0.00	0.00
Support Serv - Pupil	777,025.04	0.00	777,025.04	0.00	0.00
Support Serv - Instructional	745,623.98	40,625.69	704,998.29	0.00	0.00
Support Serv - Board of Ed	115,469.36	0.00	115,469.36	0.00	0.00
Support Serv - Executive Adm	576,759.84	0.00	576,759.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,204,433.00	0.00	1,204,433.00	0.00	0.00
Support Serv - Business	399,448.55	23,809.61	11,732.83	363,906.11	363,906.11
Operations and Maintenance	1,596,539.44	4,043.00	165,782.25	1,426,714.19	0.00
Pupil Transportation	1,577,405.43	57,952.00	1,519,453.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,812.02	0.00	40,812.02	0.00	0.00
Support Serv - Staff & Personnel	950.00	0.00	0.00	950.00	950.00
Support Serv - Technology	506,700.57	45,365.20	29,671.08	431,664.29	431,664.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	364,864.61	0.00	364,864.61	0.00	0.00
Community Services	885.16	0.00	885.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	20,439.84	0.00	20,439.84	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,381,391.98	527,747.91	853,644.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	23,868,129.42	23,868,129.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,026,320.00	**24,567,672.83**	**18,235,412.58**	**2,223,234.59**	**796,520.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34110 Portland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,345,610.96	26,337.96	13,319,273.00	0.00	0.00
Support Serv - Pupil	1,165,483.47	50,000.00	1,115,483.47	0.00	0.00
Support Serv - Instructional	1,233,798.31	2,770.00	1,231,028.31	0.00	0.00
Support Serv - Board of Ed	65,561.76	0.00	65,561.76	0.00	0.00
Support Serv - Executive Adm	315,499.84	0.00	315,499.84	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	1,703,120.69	13,852.26	1,689,268.43	0.00	0.00
Support Serv - Business	406,748.44	28,456.83	614.00	377,677.61	377,677.61
Operations and Maintenance	2,064,645.32	0.00	10,928.93	2,053,716.39	0.00
Pupil Transportation	1,411,892.94	117,600.00	1,294,292.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,498.36	0.00	22,498.36	0.00	0.00
Support Serv - Staff & Personnel	3,600.00	0.00	0.00	3,600.00	3,600.00
Support Serv - Technology	560,203.72	120,196.89	4,658.00	435,348.83	435,348.83
Support Serv - Pupil Accounting	61,725.73	0.00	61,725.73	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	758,092.65	13,581.00	744,511.65	0.00	0.00
Community Services	302,466.10	0.00	302,466.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,164,884.09	903,534.43	1,261,349.66	0.00	0.00
Community Services	633,598.52	0.00	633,598.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,187,908.69	3,187,908.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,302,382.33	2,302,382.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,714,721.92	**6,766,620.39**	**22,077,758.70**	**2,870,342.83**	**816,626.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34120 Saranac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,109,968.98	0.00	6,109,968.98	0.00	0.00
Support Serv - Pupil	325,673.45	0.00	325,673.45	0.00	0.00
Support Serv - Instructional	349,382.11	0.00	349,382.11	0.00	0.00
Support Serv - Board of Ed	46,356.51	0.00	46,356.51	0.00	0.00
Support Serv - Executive Adm	285,720.31	0.00	285,720.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	642,474.49	0.00	642,474.49	0.00	0.00
Support Serv - Business	218,077.55	33,475.50	2,321.89	182,280.16	182,280.16
Operations and Maintenance	851,776.31	24,455.51	66,872.04	760,448.76	0.00
Pupil Transportation	581,440.90	47,373.01	534,067.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	152,572.70	0.00	5,926.50	146,646.20	146,646.20
Support Serv - Pupil Accounting	20,897.00	0.00	20,897.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	239,698.91	0.00	239,698.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	8,613.87	8,613.87	0.00	0.00	0.00
Facilities Acquisition	23,979.00	23,979.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	688,150.76	252,193.06	435,957.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,289,378.40	2,289,378.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	182,860.32	182,860.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,017,021.57	**2,862,328.67**	**9,065,317.78**	**1,089,375.12**	**328,926.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34140 Berlin Township S/D #3
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	106,287.33	0.00	106,287.33	0.00	0.00
Support Serv - Pupil	16,760.92	0.00	16,760.92	0.00	0.00
Support Serv - Instructional	1,181.51	0.00	1,181.51	0.00	0.00
Support Serv - Board of Ed	11,441.78	0.00	11,441.78	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,000.00	0.00	0.00	8,000.00	8,000.00
Operations and Maintenance	15,524.11	0.00	742.39	14,781.72	0.00
Pupil Transportation	10,200.00	0.00	10,200.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,065.60	0.00	1,065.60	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,375.16	0.00	0.00	1,375.16	1,375.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	483.56	0.00	483.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	172,319.97	**0.00**	**148,163.09**	**24,156.88**	**9,375.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34340 Easton Township S/D #6
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	165,728.53	0.00	165,728.53	0.00	0.00
Support Serv - Pupil	12,941.42	0.00	12,941.42	0.00	0.00
Support Serv - Instructional	1,125.78	0.00	1,125.78	0.00	0.00
Support Serv - Board of Ed	12,376.60	0.00	12,376.60	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,378.00	0.00	0.00	8,378.00	8,378.00
Operations and Maintenance	17,157.29	0.00	798.71	16,358.58	0.00
Pupil Transportation	1,530.00	0.00	1,530.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	938.80	0.00	938.80	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	872.54	0.00	0.00	872.54	872.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7.00	0.00	7.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,951.00	0.00	3,951.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	225,006.96	**0.00**	**199,397.84**	**25,609.12**	**9,250.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
34360 Ionia Township S/D #2
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	184,390.45	0.00	184,390.45	0.00	0.00
Support Serv - Pupil	10,941.96	0.00	10,941.96	0.00	0.00
Support Serv - Instructional	2,529.58	0.00	2,529.58	0.00	0.00
Support Serv - Board of Ed	10,262.26	0.00	10,262.26	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,000.00	0.00	0.00	8,000.00	8,000.00
Operations and Maintenance	38,222.11	0.00	619.27	37,602.84	0.00
Pupil Transportation	36,433.11	0.00	36,433.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	84.00	0.00	84.00	0.00	0.00
Support Serv - Staff & Personnel	109.50	0.00	109.50	0.00	0.00
Support Serv - Technology	1,216.67	0.00	0.00	1,216.67	1,216.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	292,189.64	**0.00**	**245,370.13**	**46,819.51**	**9,216.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
35000 Iosco RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	302,399.87	0.00	302,399.87	0.00	0.00
Support Serv - Pupil	271,451.84	0.00	271,451.84	0.00	0.00
Support Serv - Instructional	647,294.92	0.00	647,294.92	0.00	0.00
Support Serv - Board of Ed	37,366.87	0.00	37,366.87	0.00	0.00
Support Serv - Executive Adm	355,743.97	0.00	355,743.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	916.26	0.00	916.26	0.00	0.00
Support Serv - Business	75,878.64	40.10	33,109.00	42,729.54	42,729.54
Operations and Maintenance	104,823.46	0.00	25,953.93	78,869.53	0.00
Pupil Transportation	15,725.80	0.00	15,725.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	754.30	0.00	754.30	0.00	0.00
Support Serv - Staff & Personnel	105,382.93	0.00	4,013.39	101,369.54	101,369.54
Support Serv - Technology	38,048.55	0.00	0.00	38,048.55	38,048.55
Support Serv - Pupil Accounting	65,942.95	0.00	65,942.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,466,877.01	1,400.00	1,465,477.01	0.00	0.00
Payments to Government Agencies	984,843.39	984,843.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,130,104.38	0.00	3,130,104.38	0.00	0.00
Support Serv - Pupil	887,137.73	0.00	887,137.73	0.00	0.00
Support Serv - Instructional	337,306.19	0.00	337,306.19	0.00	0.00
Support Serv - Board of Ed	15,272.00	0.00	15,272.00	0.00	0.00
Support Serv - Executive Adm	15,038.68	0.00	15,038.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	213,033.76	0.00	213,033.76	0.00	0.00
Support Serv - Business	99,454.52	243.10	13,000.00	86,211.42	86,211.42
Operations and Maintenance	250,532.53	0.00	0.00	250,532.53	0.00
Pupil Transportation	988,101.63	227,628.00	760,473.63	0.00	0.00
Support Serv - Planning & Research	44,742.00	0.00	44,742.00	0.00	0.00
Support Serv - Communication	6,217.70	0.00	6,217.70	0.00	0.00
Support Serv - Staff & Personnel	125,790.00	0.00	290.00	125,500.00	125,500.00
Support Serv - Technology	150,635.28	0.00	81,320.00	69,315.28	69,315.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,011.62	0.00	14,011.62	0.00	0.00
Community Services	4,836.52	0.00	4,836.52	0.00	0.00
Payments to Government Agencies	233,987.48	233,987.48	0.00	0.00	0.00
Facilities Acquisition	63,966.80	63,966.80	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,053,619.58	**1,512,108.87**	**8,748,934.32**	**792,576.39**	**463,174.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
35010 Oscoda Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,519,810.15	0.00	8,519,810.15	0.00	0.00
Support Serv - Pupil	455,403.60	0.00	455,403.60	0.00	0.00
Support Serv - Instructional	582,089.71	0.00	582,089.71	0.00	0.00
Support Serv - Board of Ed	79,720.94	0.00	79,720.94	0.00	0.00
Support Serv - Executive Adm	344,115.38	0.00	344,115.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,023,303.88	0.00	1,023,303.88	0.00	0.00
Support Serv - Business	273,488.50	0.00	12,124.63	261,363.87	261,363.87
Operations and Maintenance	1,434,201.55	34,523.36	112,299.80	1,287,378.39	0.00
Pupil Transportation	1,107,446.95	122,699.37	984,747.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	31,525.17	0.00	8,681.16	22,844.01	22,844.01
Support Serv - Technology	231,290.76	37,412.33	8,630.90	185,247.53	185,247.53
Support Serv - Pupil Accounting	28,372.02	0.00	28,372.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	403,004.18	5,712.15	397,292.03	0.00	0.00
Community Services	82,615.30	0.00	82,615.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	74,067.49	0.00	74,067.49	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	10,580.30	0.00	9,594.85	985.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	815,543.03	397,550.80	417,992.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	941,907.50	941,907.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	811,701.26	811,701.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,250,187.67	**2,351,506.77**	**13,140,861.65**	**1,757,819.25**	**469,455.41**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
35020 Hale Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,677,120.59	22,918.11	2,654,202.48	0.00	0.00
Support Serv - Pupil	244,615.17	0.00	244,615.17	0.00	0.00
Support Serv - Instructional	53,270.62	0.00	53,270.62	0.00	0.00
Support Serv - Board of Ed	41,621.46	0.00	41,621.46	0.00	0.00
Support Serv - Executive Adm	67,068.90	0.00	67,068.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	261,017.07	0.00	261,017.07	0.00	0.00
Support Serv - Business	237,630.33	0.00	2,400.00	235,230.33	235,230.33
Operations and Maintenance	384,816.60	13,687.46	739.00	370,390.14	0.00
Pupil Transportation	367,024.29	104,961.00	262,063.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,970.62	0.00	7,970.62	0.00	0.00
Support Serv - Staff & Personnel	507.60	0.00	0.00	507.60	507.60
Support Serv - Technology	80,341.34	0.00	0.00	80,341.34	80,341.34
Support Serv - Pupil Accounting	375.00	0.00	375.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	169,496.12	0.00	169,496.12	0.00	0.00
Community Services	106.72	0.00	106.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	818,398.23	818,398.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	350,775.54	145,536.27	205,239.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	620,754.86	620,754.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,382,911.06	**1,726,255.93**	**3,970,185.72**	**686,469.41**	**316,079.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
35030 Tawas Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,021,204.16	30,406.72	7,990,797.44	0.00	0.00
Support Serv - Pupil	526,513.19	0.00	526,513.19	0.00	0.00
Support Serv - Instructional	246,720.65	0.00	246,720.65	0.00	0.00
Support Serv - Board of Ed	106,106.93	309.98	105,796.95	0.00	0.00
Support Serv - Executive Adm	301,216.18	0.00	301,216.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	962,169.06	0.00	962,169.06	0.00	0.00
Support Serv - Business	253,810.04	0.00	0.00	253,810.04	253,810.04
Operations and Maintenance	1,253,998.49	37,301.63	18,077.95	1,198,618.91	0.00
Pupil Transportation	809,745.43	213,780.00	595,965.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,125.87	0.00	6,125.87	0.00	0.00
Support Serv - Technology	449,403.15	0.00	41,455.28	407,947.87	407,947.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	124,813.40	43,000.14	81,813.26	0.00	0.00
Community Services	9,828.50	0.00	9,828.50	0.00	0.00
Payments to Government Agencies	23,915.18	23,915.18	0.00	0.00	0.00
Facilities Acquisition	135,730.00	135,730.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,037,773.58	289,427.05	748,346.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	582,162.50	582,162.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	95,422.60	95,422.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,946,658.91	**1,451,455.80**	**11,634,826.29**	**1,860,376.82**	**661,757.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
35040 Whittemore-Prescott Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,947,254.74	152,801.14	4,794,453.60	0.00	0.00
Support Serv - Pupil	452,776.57	0.00	452,776.57	0.00	0.00
Support Serv - Instructional	298,472.34	16,670.25	281,802.09	0.00	0.00
Support Serv - Board of Ed	117,725.49	0.00	117,725.49	0.00	0.00
Support Serv - Executive Adm	231,872.26	3,500.00	228,372.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	440,038.80	0.00	440,038.80	0.00	0.00
Support Serv - Business	226,831.52	55,466.95	12,204.66	159,159.91	159,159.91
Operations and Maintenance	1,086,932.38	0.00	30,743.03	1,056,189.35	0.00
Pupil Transportation	613,963.79	193,302.00	420,661.79	0.00	0.00
Support Serv - Planning & Research	69,051.20	0.00	69,051.20	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	125,505.19	0.00	6,710.27	118,794.92	118,794.92
Support Serv - Technology	289,626.57	8,717.09	13,205.28	267,704.20	267,704.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	249,486.58	15,844.00	233,642.58	0.00	0.00
Community Services	27,039.10	0.00	27,039.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	51,081.00	51,081.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	937,055.08	448,991.61	488,063.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	742,048.00	742,048.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	290.00	290.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,907,050.61	**1,688,712.04**	**7,616,490.19**	**1,601,848.38**	**545,659.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
35902 Alternative Educational Academy of Iosco County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	691,981.24	0.00	691,981.24	0.00	0.00
Support Serv - Pupil	133,004.42	0.00	133,004.42	0.00	0.00
Support Serv - Instructional	58,633.76	0.00	58,633.76	0.00	0.00
Support Serv - Board of Ed	9,010.00	0.00	9,010.00	0.00	0.00
Support Serv - Executive Adm	14.84	0.00	14.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	223,415.37	0.00	223,415.37	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	100,638.88	0.00	16,164.00	84,474.88	0.00
Pupil Transportation	12,164.75	0.00	12,164.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	17,491.37	0.00	9,629.70	7,861.67	7,861.67
Support Serv - Pupil Accounting	48,863.07	0.00	48,863.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	16,809.00	0.00	16,809.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	128,115.00	128,115.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	8,165.00	0.00	8,165.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,448,306.70	**128,115.00**	**1,227,855.15**	**92,336.55**	**7,861.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
36015 Forest Park School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,343,429.56	0.00	3,343,429.56	0.00	0.00
Support Serv - Pupil	71,875.59	0.00	71,875.59	0.00	0.00
Support Serv - Instructional	133,876.78	64,905.50	68,971.28	0.00	0.00
Support Serv - Board of Ed	48,777.81	0.00	48,777.81	0.00	0.00
Support Serv - Executive Adm	243,555.57	0.00	243,555.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	222,081.33	0.00	222,081.33	0.00	0.00
Support Serv - Business	134,481.20	17,826.89	80,588.41	36,065.90	36,065.90
Operations and Maintenance	433,640.72	1,565.67	1,819.91	430,255.14	0.00
Pupil Transportation	340,772.41	86,009.97	254,762.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	27,293.81	0.00	27,293.81	0.00	0.00
Community Services	955.43	0.00	955.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	124,217.50	0.00	124,217.50	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	4,530.00	0.00	4,530.00	0.00	0.00
Support Serv - School Adm	2,370.56	0.00	2,370.56	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,797.54	0.00	12,797.54	0.00	0.00
Pupil Transportation	17,698.00	0.00	17,698.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	1,115.00	0.00	1,115.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	603,768.46	171,790.67	431,977.79	0.00	0.00
Community Services	1,486.50	1,216.50	270.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	251,351.23	251,351.23	0.00	0.00	0.00
Trust Funds					
All Costs *	625.54	0.00	625.54	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,020,700.54	**594,666.43**	**4,959,713.07**	**466,321.04**	**36,065.90**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
36025 West Iron County Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,605,203.84	0.00	6,605,203.84	0.00	0.00
Support Serv - Pupil	212,394.16	0.00	212,394.16	0.00	0.00
Support Serv - Instructional	30,313.43	0.00	30,313.43	0.00	0.00
Support Serv - Board of Ed	53,870.82	0.00	53,870.82	0.00	0.00
Support Serv - Executive Adm	257,840.48	0.00	257,840.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	495,714.46	0.00	495,714.46	0.00	0.00
Support Serv - Business	342,367.97	30,529.19	0.00	311,838.78	311,838.78
Operations and Maintenance	1,036,416.51	47,219.47	2,517.00	986,680.04	0.00
Pupil Transportation	416,200.23	0.00	416,200.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	236,229.20	0.00	23,222.70	213,006.50	213,006.50
Support Serv - Pupil Accounting	43,180.37	0.00	43,180.37	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	649.03	0.00	649.03	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	7,167.77	0.00	7,167.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,029,224.54	216,290.53	812,934.01	0.00	0.00
Community Services	4,096.04	0.00	4,096.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	235,350.50	235,350.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,006,219.35	**529,389.69**	**8,965,304.34**	**1,511,525.32**	**524,845.28**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
37010 Mt. Pleasant City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,685,991.35	451,680.24	30,234,311.11	0.00	0.00
Support Serv - Pupil	3,661,760.32	96.66	3,661,663.66	0.00	0.00
Support Serv - Instructional	1,839,634.96	4,136.57	1,835,498.39	0.00	0.00
Support Serv - Board of Ed	287,801.16	0.00	287,801.16	0.00	0.00
Support Serv - Executive Adm	353,400.34	0.00	353,400.34	0.00	0.00
Support Serv - Grant Writer	102,509.30	0.00	102,509.30	0.00	0.00
Support Serv - School Adm	2,115,714.08	493.98	2,115,220.10	0.00	0.00
Support Serv - Business	508,095.59	0.00	0.00	508,095.59	508,095.59
Operations and Maintenance	3,111,118.38	0.00	186,586.94	2,924,531.44	0.00
Pupil Transportation	1,239,453.14	0.00	1,239,453.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,503.37	0.00	18,503.37	0.00	0.00
Support Serv - Staff & Personnel	356,719.74	0.00	8,094.45	348,625.29	348,625.29
Support Serv - Technology	1,004,434.27	226,335.14	94,241.21	683,857.92	683,857.92
Support Serv - Pupil Accounting	7,555.38	0.00	7,555.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,319,775.12	0.00	1,319,775.12	0.00	0.00
Community Services	116,313.39	0.00	116,313.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	25,007.08	0.00	599.58	24,407.50	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,108,721.17	979,737.99	1,128,983.18	0.00	0.00
Community Services	601,690.96	0.00	601,690.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,232.71	12,232.71	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,558,616.50	4,558,616.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,218,462.81	1,218,462.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,253,511.12	**7,451,792.60**	**43,312,200.78**	**4,489,517.74**	**1,540,578.80**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
37040 Beal City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,449,403.89	13,010.29	4,436,393.60	0.00	0.00
Support Serv - Pupil	455,986.01	0.00	455,986.01	0.00	0.00
Support Serv - Instructional	230,261.73	33,393.41	196,868.32	0.00	0.00
Support Serv - Board of Ed	37,123.74	0.00	37,123.74	0.00	0.00
Support Serv - Executive Adm	196,735.22	0.00	196,735.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	415,824.28	790.27	415,034.01	0.00	0.00
Support Serv - Business	192,426.42	16,322.84	0.00	176,103.58	176,103.58
Operations and Maintenance	600,649.82	529.98	70,643.49	529,476.35	0.00
Pupil Transportation	397,715.81	0.00	397,715.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,568.02	0.00	6,568.02	0.00	0.00
Support Serv - Staff & Personnel	83,184.70	0.00	17,869.13	65,315.57	65,315.57
Support Serv - Technology	60,845.92	1,204.12	0.00	59,641.80	59,641.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,507.82	5,441.42	299,066.40	0.00	0.00
Community Services	10,451.55	0.00	10,451.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	569,981.35	202,379.34	367,602.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,023,846.53	1,023,846.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,597,305.78	2,597,305.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,632,818.59	**3,894,223.98**	**6,908,057.31**	**830,537.30**	**301,060.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
37060 Shepherd Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,050,622.43	119,114.46	10,931,507.97	0.00	0.00
Support Serv - Pupil	1,806,013.78	0.00	1,806,013.78	0.00	0.00
Support Serv - Instructional	665,840.35	106,194.70	559,645.65	0.00	0.00
Support Serv - Board of Ed	54,329.01	0.00	54,329.01	0.00	0.00
Support Serv - Executive Adm	261,939.78	0.00	261,939.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,496,362.96	40.00	1,496,322.96	0.00	0.00
Support Serv - Business	454,300.71	78,408.76	0.00	375,891.95	375,891.95
Operations and Maintenance	1,819,521.31	18,262.40	7,614.28	1,793,644.63	0.00
Pupil Transportation	1,091,760.13	192,258.00	899,502.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,183.17	0.00	5,275.30	22,907.87	22,907.87
Support Serv - Technology	435,560.92	168,661.12	0.00	266,899.80	266,899.80
Support Serv - Pupil Accounting	38,478.99	0.00	38,478.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	552,490.29	3,553.17	548,937.12	0.00	0.00
Community Services	15,834.42	0.00	15,834.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	165,596.80	165,596.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	826.25	0.00	0.00	826.25	826.25
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,113,639.00	381,064.89	732,574.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,681,431.34	2,681,431.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,572,904.16	1,572,904.16	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,305,635.80	**5,487,489.80**	**17,357,975.50**	**2,460,170.50**	**666,525.87**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
37900 Flextech High School Shepherd
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	426,512.00	0.00	426,512.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	24,171.00	0.00	24,171.00	0.00	0.00
Support Serv - Board of Ed	28,149.00	0.00	28,149.00	0.00	0.00
Support Serv - Executive Adm	96,891.00	0.00	96,891.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	183,338.00	0.00	183,338.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	28,849.00	0.00	0.00	28,849.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	10,420.00	0.00	0.00	10,420.00	10,420.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,242.00	0.00	1,242.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	897.00	0.00	897.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	800,469.00	**0.00**	**761,200.00**	**39,269.00**	**10,420.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
37901 Renaissance Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,523,666.00	1,010.00	2,522,656.00	0.00	0.00
Support Serv - Pupil	72,754.00	0.00	72,754.00	0.00	0.00
Support Serv - Instructional	72,909.00	0.00	72,909.00	0.00	0.00
Support Serv - Board of Ed	18,758.00	0.00	18,758.00	0.00	0.00
Support Serv - Executive Adm	313,734.00	0.00	313,734.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	445,747.00	0.00	445,747.00	0.00	0.00
Support Serv - Business	5,396.00	0.00	0.00	5,396.00	5,396.00
Operations and Maintenance	338,390.00	46,177.00	0.00	292,213.00	0.00
Pupil Transportation	14,017.00	0.00	14,017.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	207,872.00	0.00	69,567.00	138,305.00	138,305.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,281.00	0.00	18,281.00	0.00	0.00
Community Services	22,394.00	0.00	22,394.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	142,309.00	142,309.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,216.00	201,981.00	151,235.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,549,443.00	**391,477.00**	**3,722,052.00**	**435,914.00**	**143,701.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38000 Jackson ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	120,274.60	41,238.58	79,036.02	0.00	0.00
Support Serv - Pupil	798,778.35	2,240.99	796,537.36	0.00	0.00
Support Serv - Instructional	3,593,113.40	14,956.19	3,578,157.21	0.00	0.00
Support Serv - Board of Ed	69,978.19	0.00	69,978.19	0.00	0.00
Support Serv - Executive Adm	446,830.26	0.00	446,830.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	35,936.00	0.00	35,936.00	0.00	0.00
Support Serv - Business	2,571,459.01	6,056.31	22,467.98	2,542,934.72	2,542,934.72
Operations and Maintenance	566,066.57	8,600.00	0.00	557,466.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	30,681.05	0.00	30,681.05	0.00	0.00
Support Serv - Communication	284,928.09	0.00	284,928.09	0.00	0.00
Support Serv - Staff & Personnel	961,833.14	9.72	0.00	961,823.42	961,823.42
Support Serv - Technology	5,171,526.57	98,253.99	11,927.50	5,061,345.08	5,061,345.08
Support Serv - Pupil Accounting	419,233.58	0.00	419,233.58	0.00	0.00
Support Serv - Central - Other	125,982.98	0.00	125,982.98	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	330,004.15	0.00	330,004.15	0.00	0.00
Payments to Government Agencies	4,434,811.98	4,434,811.98	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	23,096,291.15	234,675.58	22,861,615.57	0.00	0.00
Support Serv - Pupil	20,698,123.63	37,193.09	20,660,930.54	0.00	0.00
Support Serv - Instructional	3,640,684.24	1,251.03	3,639,433.21	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	47,046.37	0.00	47,046.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,176,529.65	0.00	1,176,529.65	0.00	0.00
Support Serv - Business	230,063.95	121,698.44	0.00	108,365.51	108,365.51
Operations and Maintenance	2,138,445.03	33,569.75	0.00	2,104,875.28	0.00
Pupil Transportation	4,658,208.57	492,774.00	4,165,434.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	34,658.22	0.00	34,658.22	0.00	0.00
Support Serv - Staff & Personnel	5,839.51	0.00	0.00	5,839.51	5,839.51
Support Serv - Technology	539,345.17	249,474.12	0.00	289,871.05	289,871.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	98,457.80	40,947.27	57,510.53	0.00	0.00
Support Serv - Other	18,754.71	0.00	18,754.71	0.00	0.00
Community Services	559,992.86	0.00	559,992.86	0.00	0.00
Payments to Government Agencies	11,751,681.00	11,751,681.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	429,527.46	429,527.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,724,217.87	8,724,217.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	60,759.90	60,759.90	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	97,870,065.01	**26,783,937.27**	**59,453,606.60**	**11,632,521.14**	**8,970,179.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38010 Western School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,856,514.31	247,168.26	20,609,346.05	0.00	0.00
Support Serv - Pupil	1,030,127.83	0.00	1,030,127.83	0.00	0.00
Support Serv - Instructional	1,018,038.97	0.00	1,018,038.97	0.00	0.00
Support Serv - Board of Ed	57,014.64	0.00	57,014.64	0.00	0.00
Support Serv - Executive Adm	463,920.58	11,329.22	452,591.36	0.00	0.00
Support Serv - Grant Writer	23,227.46	0.00	23,227.46	0.00	0.00
Support Serv - School Adm	2,056,657.14	0.00	2,056,657.14	0.00	0.00
Support Serv - Business	547,086.17	16,148.12	105,329.04	425,609.01	425,609.01
Operations and Maintenance	2,207,483.76	208,385.02	39,772.04	1,959,326.70	0.00
Pupil Transportation	1,680,549.64	126,846.65	1,553,702.99	0.00	0.00
Support Serv - Planning & Research	65,771.33	0.00	65,771.33	0.00	0.00
Support Serv - Communication	9,027.98	0.00	9,027.98	0.00	0.00
Support Serv - Staff & Personnel	8,388.48	0.00	8,388.48	0.00	0.00
Support Serv - Technology	926,726.58	326,318.31	278,109.60	322,298.67	322,298.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	844,758.16	34,915.48	809,842.68	0.00	0.00
Community Services	21,190.22	5,618.60	15,571.62	0.00	0.00
Payments to Government Agencies	12,780.00	12,780.00	0.00	0.00	0.00
Facilities Acquisition	582,261.71	582,261.71	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	11,000.00	0.00	0.00	11,000.00	11,000.00
Operations and Maintenance	59,938.40	0.00	55,143.33	4,795.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,623,879.52	676,745.97	947,133.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,383,621.68	3,383,621.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	22,926,300.91	22,926,300.91	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,416,265.47	**28,558,439.93**	**29,134,796.09**	**2,723,029.45**	**758,907.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38020 Vandercook Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,468,794.14	5,886.02	6,462,908.12	0.00	0.00
Support Serv - Pupil	347,326.43	0.00	347,326.43	0.00	0.00
Support Serv - Instructional	139,675.09	0.00	139,675.09	0.00	0.00
Support Serv - Board of Ed	46,859.96	0.00	46,859.96	0.00	0.00
Support Serv - Executive Adm	335,589.68	0.00	335,589.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	798,926.25	0.00	798,926.25	0.00	0.00
Support Serv - Business	157,688.80	6,306.99	0.00	151,381.81	151,381.81
Operations and Maintenance	1,043,532.11	34,881.00	66,820.34	941,830.77	0.00
Pupil Transportation	508,657.53	185,056.00	323,601.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,500.00	0.00	7,500.00	0.00	0.00
Support Serv - Staff & Personnel	12,130.13	0.00	12,130.13	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,126.79	1,929.39	209,197.40	0.00	0.00
Community Services	55,005.09	0.00	55,005.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	174,726.21	174,726.21	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	327.45	0.00	0.00	327.45	327.45
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	638,856.15	261,137.87	377,718.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	589,975.37	589,975.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	368,350.51	368,350.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,905,047.69	**1,628,249.36**	**9,183,258.30**	**1,093,540.03**	**151,709.26**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38040 Columbia School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,030,845.84	23,559.16	11,007,286.68	0.00	0.00
Support Serv - Pupil	629,741.89	0.00	629,741.89	0.00	0.00
Support Serv - Instructional	433,466.72	72,666.20	360,800.52	0.00	0.00
Support Serv - Board of Ed	218,879.09	0.00	218,879.09	0.00	0.00
Support Serv - Executive Adm	287,810.89	0.00	287,810.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,001,672.07	0.00	1,001,672.07	0.00	0.00
Support Serv - Business	314,350.85	21,283.29	11,377.55	281,690.01	281,690.01
Operations and Maintenance	1,515,570.66	0.00	13,369.00	1,502,201.66	0.00
Pupil Transportation	847,524.58	0.00	847,524.58	0.00	0.00
Support Serv - Planning & Research	55.96	0.00	55.96	0.00	0.00
Support Serv - Communication	4,129.10	0.00	4,129.10	0.00	0.00
Support Serv - Staff & Personnel	12,658.63	0.00	12,658.63	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	490,124.83	0.00	490,124.83	0.00	0.00
Community Services	178,763.10	1,249.31	177,513.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	316,706.51	299,062.62	17,643.89	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,618,903.18	835,486.36	783,416.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,966,022.82	1,966,022.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,867,226.72	**3,219,329.76**	**15,864,005.29**	**1,783,891.67**	**281,690.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38050 Grass Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,881,538.00	7,129.00	9,874,409.00	0.00	0.00
Support Serv - Pupil	236,513.00	0.00	236,513.00	0.00	0.00
Support Serv - Instructional	87,959.00	0.00	87,959.00	0.00	0.00
Support Serv - Board of Ed	63,249.00	0.00	63,249.00	0.00	0.00
Support Serv - Executive Adm	424,395.00	0.00	424,395.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,114,046.00	3,811.00	1,110,235.00	0.00	0.00
Support Serv - Business	258,897.00	25,007.00	0.00	233,890.00	233,890.00
Operations and Maintenance	1,654,520.00	41,914.00	0.00	1,612,606.00	0.00
Pupil Transportation	670,727.00	55,692.00	615,035.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	30.00	0.00	30.00	0.00	0.00
Support Serv - Technology	312,689.00	36,617.00	0.00	276,072.00	276,072.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,525.00	52,698.00	349,827.00	0.00	0.00
Community Services	14,054.00	0.00	14,054.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,101,901.00	472,803.00	629,098.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,939,226.00	2,939,226.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,162,269.00	**3,634,897.00**	**13,404,804.00**	**2,122,568.00**	**509,962.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38080 Concord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,172,660.86	114,643.40	5,058,017.46	0.00	0.00
Support Serv - Pupil	201,522.28	0.00	201,522.28	0.00	0.00
Support Serv - Instructional	270,314.94	58,519.06	211,795.88	0.00	0.00
Support Serv - Board of Ed	69,113.84	0.00	69,113.84	0.00	0.00
Support Serv - Executive Adm	281,333.19	0.00	281,333.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	535,744.96	0.00	535,744.96	0.00	0.00
Support Serv - Business	133,144.85	7,263.00	8,096.24	117,785.61	117,785.61
Operations and Maintenance	1,058,190.53	97,218.98	137,549.24	823,422.31	0.00
Pupil Transportation	395,041.17	0.00	395,041.17	0.00	0.00
Support Serv - Planning & Research	1,800.00	0.00	1,800.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,028.67	0.00	0.00	2,028.67	2,028.67
Support Serv - Technology	56,564.71	0.00	0.00	56,564.71	56,564.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	261,485.16	1,460.00	260,025.16	0.00	0.00
Community Services	1,470.34	0.00	1,470.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,692.85	0.00	2,288.93	403.92	403.92
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	870,152.59	318,747.92	551,404.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	655,700.00	655,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	144,462.55	144,462.55	0.00	0.00	0.00
Trust Funds					
All Costs *	10.00	0.00	10.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,113,433.49	**1,398,014.91**	**7,715,213.36**	**1,000,205.22**	**176,782.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38090 East Jackson Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,053,869.41	0.00	7,053,869.41	0.00	0.00
Support Serv - Pupil	264,423.45	0.00	264,423.45	0.00	0.00
Support Serv - Instructional	376,330.03	118,574.64	257,755.39	0.00	0.00
Support Serv - Board of Ed	103,734.78	0.00	103,734.78	0.00	0.00
Support Serv - Executive Adm	332,986.63	0.00	332,986.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	794,570.92	306.37	794,264.55	0.00	0.00
Support Serv - Business	176,239.40	11,807.93	0.00	164,431.47	164,431.47
Operations and Maintenance	1,573,643.39	175,013.25	17,234.39	1,381,395.75	0.00
Pupil Transportation	403,214.32	0.00	403,214.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,998.63	0.00	7,648.63	2,350.00	2,350.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	10,034.24	0.00	10,034.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	515,118.25	162,762.24	352,356.01	0.00	0.00
Community Services	30,538.19	0.00	30,538.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	721,993.26	323,282.75	398,710.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,503,959.74	17,503,959.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	983,131.86	983,131.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,853,786.50	**19,278,838.78**	**10,026,770.50**	**1,548,177.22**	**166,781.47**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38100 Hanover-Horton School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,166,615.56	31,453.88	7,135,161.68	0.00	0.00
Support Serv - Pupil	594,299.85	0.00	594,299.85	0.00	0.00
Support Serv - Instructional	118,698.58	0.00	118,698.58	0.00	0.00
Support Serv - Board of Ed	97,547.26	0.00	97,547.26	0.00	0.00
Support Serv - Executive Adm	324,396.07	0.00	324,396.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	969,366.64	0.00	969,366.64	0.00	0.00
Support Serv - Business	194,827.04	13,128.88	0.00	181,698.16	181,698.16
Operations and Maintenance	1,336,336.21	74,102.00	731.33	1,261,502.88	0.00
Pupil Transportation	649,069.98	3,428.28	645,641.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,437.50	0.00	2,437.50	0.00	0.00
Support Serv - Technology	148,705.78	0.00	0.00	148,705.78	148,705.78
Support Serv - Pupil Accounting	13,668.00	0.00	13,668.00	0.00	0.00
Support Serv - Central - Other	33,516.18	0.00	33,516.18	0.00	0.00
Support Serv - Other	294,486.92	12,362.33	282,124.59	0.00	0.00
Community Services	811.72	811.72	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	96,272.00	96,272.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	697,348.50	241,515.03	455,833.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	323,900.03	323,900.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,354,581.66	2,354,581.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,416,885.48	**3,151,555.81**	**10,673,422.85**	**1,591,906.82**	**330,403.94**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38120 Michigan Center School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,067,125.54	232,411.46	10,834,714.08	0.00	0.00
Support Serv - Pupil	416,046.57	823.17	415,223.40	0.00	0.00
Support Serv - Instructional	428,139.12	0.00	428,139.12	0.00	0.00
Support Serv - Board of Ed	28,819.26	0.00	28,819.26	0.00	0.00
Support Serv - Executive Adm	294,313.96	0.00	294,313.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,145,223.31	0.00	1,145,223.31	0.00	0.00
Support Serv - Business	255,630.58	13,585.92	44,519.98	197,524.68	197,524.68
Operations and Maintenance	1,463,847.57	21,204.63	-49,436.25	1,492,079.19	0.00
Pupil Transportation	449,725.97	213.98	449,511.99	0.00	0.00
Support Serv - Planning & Research	13,082.45	0.00	13,082.45	0.00	0.00
Support Serv - Communication	28,163.39	0.00	28,163.39	0.00	0.00
Support Serv - Staff & Personnel	13,913.30	0.00	10,170.78	3,742.52	3,742.52
Support Serv - Technology	189,159.53	5,600.32	1,768.89	181,790.32	181,790.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	277,925.50	0.00	277,925.50	0.00	0.00
Community Services	939.00	0.00	939.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	125,175.00	0.00	125,175.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	587.35	0.00	587.35	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,477,690.24	647,577.20	830,113.04	0.00	0.00
Community Services	155,531.03	68.58	155,462.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	549,800.00	549,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	5,456.25	0.00	5,456.25	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,386,294.92	**1,471,285.26**	**15,039,872.95**	**1,875,136.71**	**383,057.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38130 Napoleon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,268,778.44	99,841.57	9,168,936.87	0.00	0.00
Support Serv - Pupil	340,965.10	0.00	340,965.10	0.00	0.00
Support Serv - Instructional	107,585.48	0.00	107,585.48	0.00	0.00
Support Serv - Board of Ed	28,275.72	0.00	28,275.72	0.00	0.00
Support Serv - Executive Adm	376,361.59	0.00	376,361.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,073,989.49	0.00	1,073,989.49	0.00	0.00
Support Serv - Business	199,207.36	20,947.52	1,500.00	176,759.84	176,759.84
Operations and Maintenance	1,603,782.37	115,664.78	34,625.62	1,453,491.97	0.00
Pupil Transportation	739,381.57	0.00	739,381.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	276.00	0.00	0.00	276.00	276.00
Support Serv - Technology	304,257.43	113,950.57	15,591.25	174,715.61	174,715.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	87,526.74	0.00	87,526.74	0.00	0.00
Support Serv - Other	516,771.64	27,014.00	489,757.64	0.00	0.00
Community Services	100.00	0.00	100.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	986.98	986.98	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	934,075.62	336,914.87	597,160.75	0.00	0.00
Community Services	255,310.68	2,109.12	253,201.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,386,444.64	1,386,444.64	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,224,076.85	**2,103,874.05**	**13,314,959.38**	**1,805,243.42**	**351,751.45**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38140 Northwest Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,442,096.88	179,378.27	25,262,718.61	0.00	0.00
Support Serv - Pupil	1,316,753.98	0.00	1,316,753.98	0.00	0.00
Support Serv - Instructional	582,665.31	30,189.60	552,475.71	0.00	0.00
Support Serv - Board of Ed	37,892.89	0.00	37,892.89	0.00	0.00
Support Serv - Executive Adm	1,207,342.99	17,217.05	1,190,125.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,930,441.39	0.00	2,930,441.39	0.00	0.00
Support Serv - Business	923,745.63	46,356.28	186,960.00	690,429.35	690,429.35
Operations and Maintenance	3,597,472.46	124,512.02	42,351.61	3,430,608.83	0.00
Pupil Transportation	1,541,169.11	0.00	1,541,169.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	113,185.03	398.00	112,787.03	0.00	0.00
Support Serv - Staff & Personnel	128,460.90	0.00	3,140.76	125,320.14	125,320.14
Support Serv - Technology	439,397.32	0.00	0.00	439,397.32	439,397.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	226,800.03	0.00	226,800.03	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	10,872.76	0.00	10,872.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,564,923.80	1,564,923.80	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,494.38	0.00	9,494.38	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	652.92	0.00	652.92	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	50,023.75	0.00	27,761.74	22,262.01	0.00
Pupil Transportation	39,907.81	0.00	39,907.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,073,617.09	1,305,437.31	1,768,179.78	0.00	0.00
Community Services	114,871.61	7,687.12	107,184.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,951,767.30	2,951,767.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	596,946.53	596,946.53	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,900,501.87	**6,824,813.28**	**35,367,670.94**	**4,708,017.65**	**1,255,146.81**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38150 Springport Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,563,077.45	4,217.48	7,558,859.97	0.00	0.00
Support Serv - Pupil	312,101.88	0.00	312,101.88	0.00	0.00
Support Serv - Instructional	278,557.56	0.00	278,557.56	0.00	0.00
Support Serv - Board of Ed	89,906.37	0.00	89,906.37	0.00	0.00
Support Serv - Executive Adm	271,338.30	1,982.52	269,355.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	729,199.72	0.00	729,199.72	0.00	0.00
Support Serv - Business	178,329.10	9,979.86	5,202.12	163,147.12	163,147.12
Operations and Maintenance	1,446,171.86	230,276.12	94,095.04	1,121,800.70	0.00
Pupil Transportation	767,840.53	0.00	767,840.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,801.04	0.00	1,801.04	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	12,342.00	0.00	12,342.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,414.39	11,054.43	267,359.96	0.00	0.00
Community Services	1,881.12	0.00	1,881.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,310,618.19	756,986.24	553,631.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,438,050.09	1,438,050.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,333,390.34	1,333,390.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,013,019.94	**3,785,937.08**	**10,942,135.04**	**1,284,947.82**	**163,147.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38170 Jackson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,079,412.57	46,635.80	38,032,776.77	0.00	0.00
Support Serv - Pupil	2,004,723.06	0.00	2,004,723.06	0.00	0.00
Support Serv - Instructional	1,878,202.36	0.00	1,878,202.36	0.00	0.00
Support Serv - Board of Ed	146,855.21	0.00	146,855.21	0.00	0.00
Support Serv - Executive Adm	533,543.42	0.00	533,543.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,519,523.97	4,780.69	4,514,743.28	0.00	0.00
Support Serv - Business	1,134,138.61	97,774.32	209,935.99	826,428.30	826,428.30
Operations and Maintenance	6,843,724.44	257,607.97	1,227,502.60	5,358,613.87	0.00
Pupil Transportation	3,004,743.83	116,575.00	2,888,168.83	0.00	0.00
Support Serv - Planning & Research	17,968.35	0.00	17,968.35	0.00	0.00
Support Serv - Communication	1,113,691.93	0.00	1,113,691.93	0.00	0.00
Support Serv - Staff & Personnel	1,615,319.75	0.00	836,734.62	778,585.13	778,585.13
Support Serv - Technology	1,750,604.06	347,296.39	351,958.07	1,051,349.60	1,051,349.60
Support Serv - Pupil Accounting	91,859.59	0.00	91,859.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,104,296.00	47,486.94	1,056,809.06	0.00	0.00
Community Services	1,067,658.69	0.00	1,067,658.69	0.00	0.00
Payments to Government Agencies	5,001.44	5,001.44	0.00	0.00	0.00
Facilities Acquisition	175,625.94	175,625.94	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,784,102.26	1,871,603.53	2,912,498.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,905,775.52	8,905,775.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,751,618.99	22,751,618.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	101,528,389.99	**34,627,782.53**	**58,885,630.56**	**8,014,976.90**	**2,656,363.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38900 Jackson Preparatory & Early College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,856,079.86	10,971.73	1,845,108.13	0.00	0.00
Support Serv - Pupil	85,469.26	0.00	85,469.26	0.00	0.00
Support Serv - Instructional	74,348.99	0.00	74,348.99	0.00	0.00
Support Serv - Board of Ed	11,144.00	0.00	11,144.00	0.00	0.00
Support Serv - Executive Adm	501,565.25	10,228.90	491,336.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,896.09	0.00	121,896.09	0.00	0.00
Support Serv - Business	179,199.63	0.00	0.00	179,199.63	179,199.63
Operations and Maintenance	104,595.22	0.00	4,234.67	100,360.55	0.00
Pupil Transportation	22,302.00	0.00	22,302.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,249.50	0.00	8,249.50	0.00	0.00
Support Serv - Technology	29,258.10	0.00	0.00	29,258.10	29,258.10
Support Serv - Pupil Accounting	88,480.00	0.00	88,480.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	68,222.19	0.00	68,222.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	669,735.85	669,735.85	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,820,545.94	**690,936.48**	**2,820,791.18**	**308,818.28**	**208,457.73**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38901 Da Vinci Institute
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,155,671.00	67.00	3,155,604.00	0.00	0.00
Support Serv - Pupil	327,292.00	0.00	327,292.00	0.00	0.00
Support Serv - Instructional	335,867.00	0.00	335,867.00	0.00	0.00
Support Serv - Board of Ed	14,700.00	0.00	14,700.00	0.00	0.00
Support Serv - Executive Adm	412,721.00	0.00	412,721.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	551,429.00	0.00	551,429.00	0.00	0.00
Support Serv - Business	81,598.00	0.00	37,500.00	44,098.00	44,098.00
Operations and Maintenance	474,569.00	11,466.00	54,093.00	409,010.00	0.00
Pupil Transportation	227,771.00	0.00	227,771.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	53,464.00	0.00	53,464.00	0.00	0.00
Support Serv - Staff & Personnel	292.00	0.00	0.00	292.00	292.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,327.00	0.00	6,327.00	0.00	0.00
Community Services	14,689.00	0.00	14,689.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,400.00	0.00	3,400.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,689.00	0.00	17,689.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,628.00	2,628.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,680,107.00	**14,161.00**	**5,212,546.00**	**453,400.00**	**44,390.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38902 Paragon Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,569,513.00	0.00	3,569,513.00	0.00	0.00
Support Serv - Pupil	127,024.00	0.00	127,024.00	0.00	0.00
Support Serv - Instructional	817,435.00	0.00	817,435.00	0.00	0.00
Support Serv - Board of Ed	50,355.00	0.00	50,355.00	0.00	0.00
Support Serv - Executive Adm	237,213.00	0.00	237,213.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	499,175.00	0.00	499,175.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,186,413.00	0.00	48,625.00	1,137,788.00	0.00
Pupil Transportation	136.00	0.00	136.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,389.00	0.00	24,389.00	0.00	0.00
Support Serv - Staff & Personnel	150,493.00	0.00	0.00	150,493.00	150,493.00
Support Serv - Technology	250,710.00	0.00	854.00	249,856.00	249,856.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	13,855.00	0.00	13,855.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	330,798.00	0.00	330,798.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,355,541.00	**0.00**	**5,729,274.00**	**1,626,267.00**	**488,479.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
38904 Francis Street Primary School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	236,216.00	448.00	235,768.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	17,050.00	0.00	17,050.00	0.00	0.00
Support Serv - Executive Adm	52,908.00	0.00	52,908.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	177,129.00	0.00	177,129.00	0.00	0.00
Support Serv - Business	15,790.00	0.00	0.00	15,790.00	15,790.00
Operations and Maintenance	59,303.00	0.00	4,250.00	55,053.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,595.00	0.00	0.00	9,595.00	9,595.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	567,991.00	**448.00**	**487,105.00**	**80,438.00**	**25,385.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39000 Kalamazoo RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,603,070.02	354,156.17	5,248,913.85	0.00	0.00
Support Serv - Pupil	2,583,507.47	834.96	2,582,672.51	0.00	0.00
Support Serv - Instructional	4,402,408.96	6,473.79	4,395,935.17	0.00	0.00
Support Serv - Board of Ed	80,434.79	0.00	80,434.79	0.00	0.00
Support Serv - Executive Adm	373,047.27	98.80	372,948.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	444,076.52	0.00	444,076.52	0.00	0.00
Support Serv - Business	1,386,135.03	6,235.81	138,137.53	1,241,761.69	1,241,761.69
Operations and Maintenance	1,085,658.40	11,821.93	432,651.31	641,185.16	0.00
Pupil Transportation	718,837.73	112,000.00	606,837.73	0.00	0.00
Support Serv - Planning & Research	20,534.06	0.00	20,534.06	0.00	0.00
Support Serv - Communication	212,257.22	0.00	212,257.22	0.00	0.00
Support Serv - Staff & Personnel	1,113,371.83	1,523.25	367,012.39	744,836.19	744,836.19
Support Serv - Technology	7,370,670.78	10,632.67	2,182,767.44	5,177,270.67	5,177,270.67
Support Serv - Pupil Accounting	28,207.38	0.00	28,207.38	0.00	0.00
Support Serv - Central - Other	829,760.87	0.00	829,760.87	0.00	0.00
Support Serv - Other	173,754.23	0.00	173,754.23	0.00	0.00
Community Services	5,521,563.79	25,942.68	5,495,621.11	0.00	0.00
Payments to Government Agencies	20,891,042.72	20,891,042.72	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,593,731.45	34,699.02	20,559,032.43	0.00	0.00
Support Serv - Pupil	9,835,403.73	4,619.73	9,830,784.00	0.00	0.00
Support Serv - Instructional	4,904,411.64	55,956.10	4,848,455.54	0.00	0.00
Support Serv - Board of Ed	57,587.96	0.00	57,587.96	0.00	0.00
Support Serv - Executive Adm	199,925.02	53.20	199,871.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	291,128.38	2,126.41	289,001.97	0.00	0.00
Support Serv - Business	597,749.97	27,738.56	0.00	570,011.41	570,011.41
Operations and Maintenance	2,351,212.16	39,953.26	0.00	2,311,258.90	0.00
Pupil Transportation	321,416.49	399.50	321,016.99	0.00	0.00
Support Serv - Planning & Research	217,797.53	0.00	217,797.53	0.00	0.00
Support Serv - Communication	305,523.35	0.00	305,523.35	0.00	0.00
Support Serv - Staff & Personnel	771,338.36	3,371.25	0.00	767,967.11	767,967.11
Support Serv - Technology	1,069,462.98	0.00	0.00	1,069,462.98	1,069,462.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	42,851.56	0.00	42,851.56	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	407,346.00	0.00	407,346.00	0.00	0.00
Payments to Government Agencies	24,575,157.00	24,575,157.00	0.00	0.00	0.00
Facilities Acquisition	1,573,890.82	38,763.05	1,535,127.77	0.00	0.00
Debt Service Funds					
All Costs **	333.04	333.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	132,124.51	132,124.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	2,001,740.37	0.00	2,001,740.37	0.00	0.00
Internal Service Funds					
All Costs	179,923.04	179,923.04	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	123,268,394.43	**46,515,980.45**	**64,228,659.87**	**12,523,754.11**	**9,571,310.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39010 Kalamazoo Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	102,163,725.43	2,019,207.79	100,144,517.64	0.00	0.00
Support Serv - Pupil	14,405,974.65	145,088.32	14,260,886.33	0.00	0.00
Support Serv - Instructional	10,271,232.67	0.00	10,271,232.67	0.00	0.00
Support Serv - Board of Ed	378,574.98	0.00	378,574.98	0.00	0.00
Support Serv - Executive Adm	724,257.17	0.00	724,257.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,769,940.47	0.00	10,769,940.47	0.00	0.00
Support Serv - Business	1,796,326.58	5,878.49	75,017.98	1,715,430.11	1,715,430.11
Operations and Maintenance	17,326,628.04	34,833.70	1,079,382.16	16,212,412.18	0.00
Pupil Transportation	11,290,389.97	82,815.00	11,207,574.97	0.00	0.00
Support Serv - Planning & Research	126,333.57	0.00	126,333.57	0.00	0.00
Support Serv - Communication	832,560.75	0.00	832,560.75	0.00	0.00
Support Serv - Staff & Personnel	1,486,521.52	0.00	184,011.13	1,302,510.39	1,302,510.39
Support Serv - Technology	2,044,740.56	0.00	1,191,403.45	853,337.11	853,337.11
Support Serv - Pupil Accounting	187,690.99	0.00	187,690.99	0.00	0.00
Support Serv - Central - Other	365,978.00	0.00	365,978.00	0.00	0.00
Support Serv - Other	1,460,591.39	18,400.00	1,442,191.39	0.00	0.00
Community Services	1,120,652.38	0.00	1,120,652.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,220,956.76	1,220,956.76	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	147,695.00	0.00	147,695.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,186,729.21	3,892,494.86	5,294,234.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	40,365,220.78	40,365,220.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,344,234.13	20,344,234.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	248,016,955.00	**68,129,129.83**	**159,804,135.38**	**20,083,689.79**	**3,871,277.61**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39020 Climax-Scotts Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,023,384.70	0.00	4,023,384.70	0.00	0.00
Support Serv - Pupil	493,522.22	0.00	493,522.22	0.00	0.00
Support Serv - Instructional	234,466.78	47,046.52	187,420.26	0.00	0.00
Support Serv - Board of Ed	91,365.48	0.00	91,365.48	0.00	0.00
Support Serv - Executive Adm	229,593.39	0.00	229,593.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	538,949.41	0.00	538,949.41	0.00	0.00
Support Serv - Business	207,265.79	0.00	5,014.00	202,251.79	202,251.79
Operations and Maintenance	684,252.66	37,416.48	29,442.00	617,394.18	0.00
Pupil Transportation	484,119.94	782.07	483,337.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	29,013.01	0.00	29,013.01	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	182,016.66	0.00	0.00	182,016.66	182,016.66
Support Serv - Pupil Accounting	9,021.31	0.00	9,021.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	221,161.28	0.00	221,161.28	0.00	0.00
Community Services	57,944.58	0.00	57,944.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	464,272.66	202,341.60	261,931.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	962,432.09	962,432.09	0.00	0.00	0.00
Capital Project Funds					
All Costs	437,162.04	437,162.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,349,944.00	**1,687,180.80**	**6,661,100.57**	**1,001,662.63**	**384,268.45**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39030 Comstock Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,585,628.27	800,097.04	12,785,531.23	0.00	0.00
Support Serv - Pupil	1,615,264.20	0.00	1,615,264.20	0.00	0.00
Support Serv - Instructional	827,882.16	0.00	827,882.16	0.00	0.00
Support Serv - Board of Ed	172,939.36	0.00	172,939.36	0.00	0.00
Support Serv - Executive Adm	569,548.92	597.38	568,951.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,691,207.21	0.00	1,691,207.21	0.00	0.00
Support Serv - Business	537,090.97	54,673.18	817.48	481,600.31	481,600.31
Operations and Maintenance	2,416,264.65	0.00	59,263.73	2,357,000.92	0.00
Pupil Transportation	1,233,922.93	1,019.00	1,232,903.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	115,205.85	0.00	115,205.85	0.00	0.00
Support Serv - Staff & Personnel	137,592.08	0.00	0.00	137,592.08	137,592.08
Support Serv - Technology	321,128.12	12,234.18	0.00	308,893.94	308,893.94
Support Serv - Pupil Accounting	4,275.88	0.00	4,275.88	0.00	0.00
Support Serv - Central - Other	73,719.53	68,165.10	5,554.43	0.00	0.00
Support Serv - Other	476,770.59	0.00	476,770.59	0.00	0.00
Community Services	793,110.42	0.00	793,110.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,939.36	0.00	2,865.60	73.76	0.00
Pupil Transportation	1,701.20	0.00	1,701.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,548,605.87	693,267.53	855,338.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,189,057.36	3,189,057.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,831,538.57	9,831,538.57	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,145,393.50	**14,650,649.34**	**21,209,583.15**	**3,285,161.01**	**928,086.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39050 Galesburg-Augusta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,115,087.22	3,097.39	8,111,989.83	0.00	0.00
Support Serv - Pupil	1,329,589.00	0.00	1,329,589.00	0.00	0.00
Support Serv - Instructional	1,295,583.88	120,242.93	1,175,340.95	0.00	0.00
Support Serv - Board of Ed	98,814.62	0.00	98,814.62	0.00	0.00
Support Serv - Executive Adm	336,269.27	0.00	336,269.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	866,617.63	446.64	866,170.99	0.00	0.00
Support Serv - Business	344,175.27	14,938.80	2,018.17	327,218.30	327,218.30
Operations and Maintenance	1,278,889.96	28,667.59	0.00	1,250,222.37	0.00
Pupil Transportation	703,023.04	0.00	703,023.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	212,913.73	239.17	0.00	212,674.56	212,674.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	243,922.19	6,968.09	236,954.10	0.00	0.00
Community Services	383.81	0.00	383.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	716,136.99	321,927.82	394,209.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,581,681.20	1,581,681.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	824,704.68	824,704.68	0.00	0.00	0.00
Trust Funds					
All Costs *	5,797.29	0.00	5,797.29	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,953,589.78	**2,902,914.31**	**13,260,560.24**	**1,790,115.23**	**539,892.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39065 Gull Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,396,565.91	32,787.52	25,363,778.39	0.00	0.00
Support Serv - Pupil	2,765,187.90	0.00	2,765,187.90	0.00	0.00
Support Serv - Instructional	1,074,583.99	0.00	1,074,583.99	0.00	0.00
Support Serv - Board of Ed	177,139.65	0.00	177,139.65	0.00	0.00
Support Serv - Executive Adm	577,802.79	0.00	577,802.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,551,311.73	0.00	2,551,311.73	0.00	0.00
Support Serv - Business	746,338.63	166,576.84	0.00	579,761.79	579,761.79
Operations and Maintenance	3,156,073.39	2,217.34	65,925.56	3,087,930.49	0.00
Pupil Transportation	1,687,648.04	0.00	1,687,648.04	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,956.44	0.00	23,956.44	0.00	0.00
Support Serv - Staff & Personnel	108,460.07	0.00	0.00	108,460.07	108,460.07
Support Serv - Technology	822,947.86	0.00	123,416.88	699,530.98	699,530.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	377,776.03	0.00	377,776.03	0.00	0.00
Support Serv - Other	647,494.72	0.00	647,494.72	0.00	0.00
Community Services	2,557,593.29	0.00	2,557,593.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	8,524.12	0.00	8,132.01	392.11	392.11
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,001,594.36	759,001.18	1,242,593.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,069,101.72	6,069,101.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,413,268.18	14,413,268.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,163,368.82	**21,442,952.78**	**39,244,340.60**	**4,476,075.44**	**1,388,144.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39130 Parchment School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,854,162.38	114.99	11,854,047.39	0.00	0.00
Support Serv - Pupil	1,568,541.63	0.00	1,568,541.63	0.00	0.00
Support Serv - Instructional	781,459.80	0.00	781,459.80	0.00	0.00
Support Serv - Board of Ed	132,470.24	0.00	132,470.24	0.00	0.00
Support Serv - Executive Adm	351,910.12	0.00	351,910.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,653,516.42	9,366.20	1,644,150.22	0.00	0.00
Support Serv - Business	371,729.26	25,201.71	0.00	346,527.55	346,527.55
Operations and Maintenance	2,325,953.91	20,492.02	6,727.79	2,298,734.10	0.00
Pupil Transportation	965,802.70	36,000.00	929,802.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	58,598.62	0.00	0.00	58,598.62	58,598.62
Support Serv - Technology	369,658.22	28,324.08	0.00	341,334.14	341,334.14
Support Serv - Pupil Accounting	75,571.68	0.00	75,571.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	418,063.39	0.00	418,063.39	0.00	0.00
Community Services	332,092.97	0.00	332,092.97	0.00	0.00
Payments to Government Agencies	38,464.00	38,464.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,316,926.10	528,351.37	788,574.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,251,643.66	3,251,643.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	283,228.02	283,228.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,149,793.12	**4,221,186.05**	**18,883,412.66**	**3,045,194.41**	**746,460.31**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39140 Portage Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	65,673,163.88	188,097.41	65,485,066.47	0.00	0.00
Support Serv - Pupil	8,183,768.76	0.00	8,183,768.76	0.00	0.00
Support Serv - Instructional	5,883,965.19	9,728.54	5,874,236.65	0.00	0.00
Support Serv - Board of Ed	76,039.84	0.00	76,039.84	0.00	0.00
Support Serv - Executive Adm	676,291.12	13,054.72	663,236.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,996,152.21	0.00	5,996,152.21	0.00	0.00
Support Serv - Business	1,135,180.33	7,639.37	5,451.09	1,122,089.87	1,122,089.87
Operations and Maintenance	9,187,346.12	73,293.13	81,799.46	9,032,253.53	0.00
Pupil Transportation	3,317,811.08	0.00	3,317,811.08	0.00	0.00
Support Serv - Planning & Research	2,400.00	0.00	2,400.00	0.00	0.00
Support Serv - Communication	314,398.02	1,364.92	313,033.10	0.00	0.00
Support Serv - Staff & Personnel	704,133.30	2,287.85	38,146.49	663,698.96	663,698.96
Support Serv - Technology	1,826,180.35	76,090.18	116,496.58	1,633,593.59	1,633,593.59
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	36,174.54	0.00	36,174.54	0.00	0.00
Support Serv - Other	1,767,150.37	0.00	1,767,150.37	0.00	0.00
Community Services	1,993,024.70	47,863.50	1,945,161.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	17,488.73	0.00	13,116.55	4,372.18	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,679.84	0.00	1,259.88	419.96	419.96
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,263,477.63	1,368,061.70	2,895,415.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	19,107,693.46	19,107,693.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,778,989.47	4,778,989.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	134,942,508.94	**25,674,164.25**	**96,811,916.60**	**12,456,428.09**	**3,419,802.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39160 Schoolcraft Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,562,798.84	124,919.21	7,437,879.63	0.00	0.00
Support Serv - Pupil	443,195.93	0.00	443,195.93	0.00	0.00
Support Serv - Instructional	155,545.83	0.00	155,545.83	0.00	0.00
Support Serv - Board of Ed	46,282.68	0.00	46,282.68	0.00	0.00
Support Serv - Executive Adm	402,770.69	0.00	402,770.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	814,961.43	0.00	814,961.43	0.00	0.00
Support Serv - Business	392,288.01	16,027.55	0.00	376,260.46	376,260.46
Operations and Maintenance	1,289,512.98	0.00	174,335.00	1,115,177.98	0.00
Pupil Transportation	554,906.39	0.00	554,906.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	13,792.56	0.00	13,792.56	0.00	0.00
Support Serv - Staff & Personnel	17,975.00	0.00	16,305.00	1,670.00	1,670.00
Support Serv - Technology	274,815.33	3,216.77	0.00	271,598.56	271,598.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	369,725.12	915.29	368,809.83	0.00	0.00
Community Services	18,477.39	0.00	18,477.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	682,388.47	302,581.08	379,807.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,322,900.00	2,322,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,376,717.70	12,376,717.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,739,054.35	**15,147,277.60**	**10,827,069.75**	**1,764,707.00**	**649,529.02**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39170 Vicksburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,096,302.62	19,573.46	19,076,729.16	0.00	0.00
Support Serv - Pupil	1,659,727.03	0.00	1,659,727.03	0.00	0.00
Support Serv - Instructional	1,280,901.69	2,731.18	1,278,170.51	0.00	0.00
Support Serv - Board of Ed	153,507.03	0.00	153,507.03	0.00	0.00
Support Serv - Executive Adm	441,840.65	731.93	441,108.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,951,484.24	1,889.97	1,949,594.27	0.00	0.00
Support Serv - Business	526,653.66	36,655.11	4,150.17	485,848.38	485,848.38
Operations and Maintenance	2,660,711.12	74,472.22	53,841.76	2,532,397.14	0.00
Pupil Transportation	2,134,259.53	589,036.30	1,545,223.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	173,280.89	0.00	173,280.89	0.00	0.00
Support Serv - Staff & Personnel	142,378.94	0.00	5,106.57	137,272.37	137,272.37
Support Serv - Technology	605,097.42	38,704.45	17,432.29	548,960.68	548,960.68
Support Serv - Pupil Accounting	99,347.09	0.00	99,347.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	629,957.29	17,000.00	612,957.29	0.00	0.00
Community Services	458,780.72	1,258.74	457,521.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,056,674.05	766,107.27	1,290,566.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,777,213.45	4,777,213.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,814,483.81	7,814,483.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,662,601.23	**14,139,857.89**	**28,818,264.77**	**3,704,478.57**	**1,172,081.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39903 Oakland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	798,890.40	0.00	798,890.40	0.00	0.00
Support Serv - Pupil	58,081.24	0.00	58,081.24	0.00	0.00
Support Serv - Instructional	1,134.08	0.00	1,134.08	0.00	0.00
Support Serv - Board of Ed	7,850.00	0.00	7,850.00	0.00	0.00
Support Serv - Executive Adm	6,259.05	0.00	6,259.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	350,133.98	0.00	350,133.98	0.00	0.00
Support Serv - Business	169,034.40	0.00	0.00	169,034.40	169,034.40
Operations and Maintenance	370,063.50	0.00	0.00	370,063.50	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,516.96	0.00	3,516.96	0.00	0.00
Support Serv - Technology	5,217.17	0.00	0.00	5,217.17	5,217.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	79,844.15	7,652.20	72,191.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,850,024.93	**7,652.20**	**1,298,057.66**	**544,315.07**	**174,251.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39905 Paramount Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,714,351.00	0.00	2,714,351.00	0.00	0.00
Support Serv - Pupil	429,618.00	0.00	429,618.00	0.00	0.00
Support Serv - Instructional	691,822.00	0.00	691,822.00	0.00	0.00
Support Serv - Board of Ed	91,709.00	0.00	91,709.00	0.00	0.00
Support Serv - Executive Adm	161,148.00	0.00	161,148.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	578,186.00	0.00	578,186.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,216,741.00	0.00	59,320.00	1,157,421.00	0.00
Pupil Transportation	490,935.00	0.00	490,935.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,365.00	0.00	36,365.00	0.00	0.00
Support Serv - Staff & Personnel	98,986.00	0.00	0.00	98,986.00	98,986.00
Support Serv - Technology	64,788.00	0.00	0.00	64,788.00	64,788.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,860.00	0.00	20,860.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,160.00	0.00	6,160.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,141.00	0.00	274,141.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,963,817.00	**0.00**	**5,554,615.00**	**1,409,202.00**	**251,781.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39906 Youth Advancement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	182,804.58	0.00	182,804.58	0.00	0.00
Support Serv - Pupil	51,460.55	0.00	51,460.55	0.00	0.00
Support Serv - Instructional	10,486.73	10,486.73	0.00	0.00	0.00
Support Serv - Board of Ed	15,255.66	0.00	15,255.66	0.00	0.00
Support Serv - Executive Adm	66,789.62	0.00	66,789.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	110,560.69	0.00	110,560.69	0.00	0.00
Support Serv - Business	36,444.43	0.00	0.00	36,444.43	36,444.43
Operations and Maintenance	8,251.78	1,342.78	0.00	6,909.00	0.00
Pupil Transportation	5,600.00	0.00	5,600.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,674.10	0.00	0.00	5,674.10	5,674.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500.00	0.00	500.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	493,828.14	**11,829.51**	**432,971.10**	**49,027.53**	**42,118.53**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39907 Forest Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	418,327.08	0.00	418,327.08	0.00	0.00
Support Serv - Pupil	46,336.59	0.00	46,336.59	0.00	0.00
Support Serv - Instructional	1,161.50	0.00	1,161.50	0.00	0.00
Support Serv - Board of Ed	7,850.00	0.00	7,850.00	0.00	0.00
Support Serv - Executive Adm	5,214.97	0.00	5,214.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	222,415.18	0.00	222,415.18	0.00	0.00
Support Serv - Business	201,255.54	0.00	0.00	201,255.54	201,255.54
Operations and Maintenance	383,126.83	0.00	0.00	383,126.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,103.60	0.00	0.00	5,103.60	5,103.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,998.98	0.00	1,998.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	85,006.38	22,419.84	62,586.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,377,796.65	**22,419.84**	**765,890.84**	**589,485.97**	**206,359.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
39911 Kalamazoo Covenant Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	508,664.56	33,825.00	474,839.56	0.00	0.00
Support Serv - Pupil	144,662.58	0.00	144,662.58	0.00	0.00
Support Serv - Instructional	10,800.00	0.00	10,800.00	0.00	0.00
Support Serv - Board of Ed	20,099.92	0.00	20,099.92	0.00	0.00
Support Serv - Executive Adm	256,426.43	0.00	256,426.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	338,586.90	57,605.18	280,981.72	0.00	0.00
Support Serv - Business	42,367.30	18,390.00	0.00	23,977.30	23,977.30
Operations and Maintenance	202,081.85	0.00	62,919.56	139,162.29	0.00
Pupil Transportation	13,837.15	0.00	13,837.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	65,121.62	0.00	65,121.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,505.08	0.00	3,505.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,606,153.39	**109,820.18**	**1,333,193.62**	**163,139.59**	**23,977.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
40020 Forest Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,881,147.58	14,314.07	3,866,833.51	0.00	0.00
Support Serv - Pupil	236,268.56	0.00	236,268.56	0.00	0.00
Support Serv - Instructional	101,468.39	0.00	101,468.39	0.00	0.00
Support Serv - Board of Ed	64,553.79	0.00	64,553.79	0.00	0.00
Support Serv - Executive Adm	246,693.06	15,845.00	230,848.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	380,285.55	3,377.79	376,907.76	0.00	0.00
Support Serv - Business	118,535.62	28.67	0.00	118,506.95	118,506.95
Operations and Maintenance	682,355.25	116,889.78	100.00	565,365.47	0.00
Pupil Transportation	476,064.47	0.00	476,064.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	147,512.01	85,235.51	0.00	62,276.50	62,276.50
Support Serv - Pupil Accounting	44,271.65	0.00	44,271.65	0.00	0.00
Support Serv - Central - Other	7,359.65	0.00	7,359.65	0.00	0.00
Support Serv - Other	158,480.13	15,787.44	142,692.69	0.00	0.00
Community Services	765.65	0.00	765.65	0.00	0.00
Payments to Government Agencies	5,535.58	5,535.58	0.00	0.00	0.00
Facilities Acquisition	318,863.90	318,863.90	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	605,698.12	276,979.00	328,719.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	273,956.01	273,956.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	135,923.76	135,923.76	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,885,738.73	**1,262,736.51**	**5,876,853.30**	**746,148.92**	**180,783.45**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
40040 Kalkaska Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,627,676.36	15,240.74	11,612,435.62	0.00	0.00
Support Serv - Pupil	507,200.59	0.00	507,200.59	0.00	0.00
Support Serv - Instructional	99,363.89	0.00	99,363.89	0.00	0.00
Support Serv - Board of Ed	109,106.17	0.00	109,106.17	0.00	0.00
Support Serv - Executive Adm	368,609.53	0.00	368,609.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,439,746.67	0.00	1,439,746.67	0.00	0.00
Support Serv - Business	361,486.98	0.00	12,236.86	349,250.12	349,250.12
Operations and Maintenance	1,698,084.87	1,046.93	39,004.88	1,658,033.06	0.00
Pupil Transportation	792,397.19	0.00	792,397.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	81,919.30	0.00	81,919.30	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	224,546.10	0.00	0.00	224,546.10	224,546.10
Support Serv - Pupil Accounting	32,173.20	0.00	32,173.20	0.00	0.00
Support Serv - Central - Other	53,587.90	0.00	53,587.90	0.00	0.00
Support Serv - Other	377,631.20	28,236.69	349,394.51	0.00	0.00
Community Services	90,109.09	0.00	90,109.09	0.00	0.00
Payments to Government Agencies	16,450.33	16,450.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,221,975.67	459,744.95	762,230.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,334,629.06	3,334,629.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,914,280.44	1,914,280.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,350,974.54	**5,769,629.14**	**16,349,516.12**	**2,231,829.28**	**573,796.22**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
40060 Excelsior Township S/D #1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	306,906.87	0.00	306,906.87	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	15,188.23	0.00	15,188.23	0.00	0.00
Support Serv - Executive Adm	64,766.57	0.00	64,766.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,958.82	0.00	11,958.82	0.00	0.00
Support Serv - Business	29,709.70	0.00	1,296.99	28,412.71	28,412.71
Operations and Maintenance	31,384.83	0.00	0.00	31,384.83	0.00
Pupil Transportation	59,760.68	0.00	59,760.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,113.36	0.00	0.00	1,113.36	1,113.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,673.76	0.00	1,673.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	522,462.82	**0.00**	**461,551.92**	**60,910.90**	**29,526.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41000 Kent ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,110,170.63	40,410.46	11,069,760.17	0.00	0.00
Support Serv - Pupil	3,141,569.85	43,764.00	3,097,805.85	0.00	0.00
Support Serv - Instructional	6,639,775.56	3,844.60	6,635,930.96	0.00	0.00
Support Serv - Board of Ed	60,977.99	0.00	60,977.99	0.00	0.00
Support Serv - Executive Adm	837,148.64	0.00	837,148.64	0.00	0.00
Support Serv - Grant Writer	67,200.00	0.00	67,200.00	0.00	0.00
Support Serv - School Adm	1,100.00	0.00	1,100.00	0.00	0.00
Support Serv - Business	1,729,762.49	2,928.26	897.14	1,725,937.09	1,725,937.09
Operations and Maintenance	1,380,082.40	37,495.56	611,299.24	731,287.60	0.00
Pupil Transportation	302,549.69	0.00	302,549.69	0.00	0.00
Support Serv - Planning & Research	675,437.75	0.00	675,437.75	0.00	0.00
Support Serv - Communication	473,274.03	1,673.36	471,600.67	0.00	0.00
Support Serv - Staff & Personnel	1,365,321.75	12,566.35	75,581.32	1,277,174.08	1,277,174.08
Support Serv - Technology	482,717.04	162,085.54	9,556.61	311,074.89	311,074.89
Support Serv - Pupil Accounting	582,671.78	0.00	582,671.78	0.00	0.00
Support Serv - Central - Other	8,255.91	6,550.00	1,705.91	0.00	0.00
Support Serv - Other	4,006.05	0.00	4,006.05	0.00	0.00
Community Services	1,186,696.46	0.00	1,186,696.46	0.00	0.00
Payments to Government Agencies	20,075,110.91	20,075,110.91	0.00	0.00	0.00
Facilities Acquisition	72,861.46	72,861.46	0.00	0.00	0.00
Special Revenue Funds					
Instructional	41,540,680.88	1,488,918.72	40,051,762.16	0.00	0.00
Support Serv - Pupil	69,024,892.97	35,686.14	68,989,206.83	0.00	0.00
Support Serv - Instructional	8,672,409.51	3,734.56	8,668,674.95	0.00	0.00
Support Serv - Board of Ed	83,596.55	0.00	83,596.55	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,615,012.81	7,934.32	1,607,078.49	0.00	0.00
Support Serv - Business	334,521.27	0.00	680.00	333,841.27	333,841.27
Operations and Maintenance	8,922,672.51	644,572.03	3,938.61	8,274,161.87	0.00
Pupil Transportation	19,442,519.80	0.00	19,442,519.80	0.00	0.00
Support Serv - Planning & Research	595,255.51	6,139.64	589,115.87	0.00	0.00
Support Serv - Communication	324,530.73	0.00	324,530.73	0.00	0.00
Support Serv - Staff & Personnel	36,354.14	0.00	31,967.41	4,386.73	4,386.73
Support Serv - Technology	6,191,807.83	322,300.51	0.00	5,869,507.32	5,869,507.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	3,260.00	3,260.00	0.00	0.00	0.00
Support Serv - Other	196,037.87	6,475.00	189,562.87	0.00	0.00
Community Services	1,146,455.07	0.00	1,146,455.07	0.00	0.00
Payments to Government Agencies	140,740,090.52	140,740,090.52	0.00	0.00	0.00
Facilities Acquisition	1,050,482.71	1,050,482.71	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,168,860.16	3,168,860.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	8,478,325.86	8,478,325.86	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	361,764,457.09	**176,416,070.67**	**166,821,015.57**	**18,527,370.85**	**9,521,921.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41010 Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	127,159,373.76	0.00	127,159,373.76	0.00	0.00
Support Serv - Pupil	22,349,348.79	0.00	22,349,348.79	0.00	0.00
Support Serv - Instructional	15,367,367.74	1,502,371.95	13,864,995.79	0.00	0.00
Support Serv - Board of Ed	536,654.45	0.00	536,654.45	0.00	0.00
Support Serv - Executive Adm	1,461,442.36	0.00	1,461,442.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	16,258,491.75	0.00	16,258,491.75	0.00	0.00
Support Serv - Business	4,550,098.75	156.79	25,735.00	4,524,206.96	4,524,206.96
Operations and Maintenance	21,298,855.66	691,151.10	7,565,231.79	13,042,472.77	0.00
Pupil Transportation	12,764,488.05	0.00	12,764,488.05	0.00	0.00
Support Serv - Planning & Research	976,272.51	0.00	976,272.51	0.00	0.00
Support Serv - Communication	1,789,511.83	0.00	1,789,511.83	0.00	0.00
Support Serv - Staff & Personnel	2,857,700.09	0.00	193,923.33	2,663,776.76	2,663,776.76
Support Serv - Technology	5,731,562.90	801.16	1,156,687.12	4,574,074.62	4,574,074.62
Support Serv - Pupil Accounting	1,438,859.95	0.00	1,438,859.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,673,320.37	32,479.78	2,640,840.59	0.00	0.00
Community Services	2,349,387.57	0.00	2,349,387.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,334,274.58	2,334,274.58	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,461,495.46	0.00	1,461,495.46	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	107,870.96	0.00	107,870.96	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,835,729.99	6,180,395.11	5,655,334.88	0.00	0.00
Community Services	169,623.09	29,348.42	140,274.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	34,138,697.34	34,138,697.34	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,059,172.23	8,059,172.23	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	297,669,600.18	**52,968,848.46**	**219,896,220.61**	**24,804,531.11**	**11,762,058.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41020 Godwin Heights Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,606,473.68	17,537.87	18,588,935.81	0.00	0.00
Support Serv - Pupil	1,930,358.37	0.00	1,930,358.37	0.00	0.00
Support Serv - Instructional	1,545,781.00	0.00	1,545,781.00	0.00	0.00
Support Serv - Board of Ed	62,375.35	0.00	62,375.35	0.00	0.00
Support Serv - Executive Adm	403,125.21	0.00	403,125.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,870,981.50	0.00	1,870,981.50	0.00	0.00
Support Serv - Business	355,219.72	13,771.98	0.00	341,447.74	341,447.74
Operations and Maintenance	3,443,954.30	25,312.88	326,894.34	3,091,747.08	0.00
Pupil Transportation	1,050,225.96	0.00	1,050,225.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,991.09	0.00	6,991.09	0.00	0.00
Support Serv - Staff & Personnel	249,235.23	0.00	398.59	248,836.64	248,836.64
Support Serv - Technology	369,497.77	0.00	65,838.00	303,659.77	303,659.77
Support Serv - Pupil Accounting	148,616.23	0.00	148,616.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	636,405.00	17,171.75	619,233.25	0.00	0.00
Community Services	174,285.74	1,030.27	173,255.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,791,285.86	696,315.56	1,094,970.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,271,751.40	2,271,751.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,869,315.36	6,869,315.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	41,785,878.77	**9,912,207.07**	**27,887,980.47**	**3,985,691.23**	**893,944.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41025 Northview Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,608,925.89	116,931.58	24,491,994.31	0.00	0.00
Support Serv - Pupil	3,235,345.27	0.00	3,235,345.27	0.00	0.00
Support Serv - Instructional	784,569.41	326.23	784,243.18	0.00	0.00
Support Serv - Board of Ed	135,250.01	0.00	135,250.01	0.00	0.00
Support Serv - Executive Adm	459,897.77	0.00	459,897.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,330,757.52	0.00	2,330,757.52	0.00	0.00
Support Serv - Business	828,494.16	27,380.75	0.00	801,113.41	801,113.41
Operations and Maintenance	4,270,128.93	221,469.62	38,002.19	4,010,657.12	0.00
Pupil Transportation	1,417,598.61	2,913.94	1,414,684.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,386.44	0.00	37,386.44	0.00	0.00
Support Serv - Staff & Personnel	427,943.88	0.00	7,719.00	420,224.88	420,224.88
Support Serv - Technology	974,118.74	106,975.92	89,426.27	777,716.55	777,716.55
Support Serv - Pupil Accounting	226,170.31	0.00	226,170.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,149,978.53	40,549.73	1,109,428.80	0.00	0.00
Community Services	596,108.51	6,263.17	589,845.34	0.00	0.00
Payments to Government Agencies	35,514.00	35,514.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,120,949.32	855,747.03	1,265,202.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,589,458.76	4,589,458.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,150,008.59	14,150,008.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,378,604.65	**20,153,539.32**	**36,215,353.37**	**6,009,711.96**	**1,999,054.84**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41026 Wyoming Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,095,749.70	982,607.46	35,113,142.24	0.00	0.00
Support Serv - Pupil	3,837,787.47	0.00	3,837,787.47	0.00	0.00
Support Serv - Instructional	2,295,249.77	3,423.97	2,291,825.80	0.00	0.00
Support Serv - Board of Ed	66,608.92	0.00	66,608.92	0.00	0.00
Support Serv - Executive Adm	477,743.48	0.00	477,743.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,387,432.55	0.00	2,387,432.55	0.00	0.00
Support Serv - Business	716,826.62	0.00	0.00	716,826.62	716,826.62
Operations and Maintenance	4,401,055.32	105,089.85	302,172.51	3,993,792.96	0.00
Pupil Transportation	3,091,547.15	209,978.50	2,881,568.65	0.00	0.00
Support Serv - Planning & Research	11,419.98	0.00	11,419.98	0.00	0.00
Support Serv - Communication	57,245.27	0.00	57,245.27	0.00	0.00
Support Serv - Staff & Personnel	408,747.88	0.00	30,176.00	378,571.88	378,571.88
Support Serv - Technology	1,641,755.88	245,861.77	0.00	1,395,894.11	1,395,894.11
Support Serv - Pupil Accounting	153,203.63	0.00	153,203.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	813,338.54	50,950.56	762,387.98	0.00	0.00
Community Services	133,401.09	0.00	133,401.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	706,068.17	706,068.17	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,492.88	0.00	1,444.36	48.52	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,227,555.33	1,284,908.04	1,942,647.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,373,056.26	6,373,056.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,111,919.18	13,111,919.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	80,009,205.07	**23,073,863.76**	**50,450,207.22**	**6,485,134.09**	**2,491,292.61**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41040 Byron Center Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,582,897.28	32,639.00	34,550,258.28	0.00	0.00
Support Serv - Pupil	3,099,261.32	0.00	3,099,261.32	0.00	0.00
Support Serv - Instructional	1,016,202.72	0.00	1,016,202.72	0.00	0.00
Support Serv - Board of Ed	104,631.58	0.00	104,631.58	0.00	0.00
Support Serv - Executive Adm	465,564.21	0.00	465,564.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,609,515.68	0.00	2,609,515.68	0.00	0.00
Support Serv - Business	1,003,504.15	314,493.90	0.00	689,010.25	689,010.25
Operations and Maintenance	4,360,059.83	25,707.52	337,917.86	3,996,434.45	0.00
Pupil Transportation	2,404,504.38	0.00	2,404,504.38	0.00	0.00
Support Serv - Planning & Research	29,297.81	0.00	29,297.81	0.00	0.00
Support Serv - Communication	49,120.09	0.00	49,120.09	0.00	0.00
Support Serv - Staff & Personnel	382,023.60	0.00	2,948.00	379,075.60	379,075.60
Support Serv - Technology	899,687.42	0.00	0.00	899,687.42	899,687.42
Support Serv - Pupil Accounting	93,349.59	0.00	93,349.59	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,362,151.22	0.00	1,362,151.22	0.00	0.00
Community Services	148,766.47	0.00	148,766.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,820.56	0.00	2,538.50	282.06	0.00
Pupil Transportation	49,431.42	49,431.42	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,140,137.73	1,371,667.86	1,768,469.87	0.00	0.00
Community Services	2,656,781.52	26,895.09	2,629,886.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,757,883.23	14,757,883.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,265,502.58	22,265,502.58	0.00	0.00	0.00
Trust Funds					
All Costs *	600.00	0.00	600.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	95,483,694.39	**38,844,220.60**	**50,674,984.01**	**5,964,489.78**	**1,967,773.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41050 Caledonia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,085,276.33	99,901.50	35,985,374.83	0.00	0.00
Support Serv - Pupil	3,934,145.61	0.00	3,934,145.61	0.00	0.00
Support Serv - Instructional	1,630,468.23	0.00	1,630,468.23	0.00	0.00
Support Serv - Board of Ed	175,261.79	0.00	175,261.79	0.00	0.00
Support Serv - Executive Adm	550,749.35	0.00	550,749.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,677,223.12	0.00	3,677,223.12	0.00	0.00
Support Serv - Business	978,822.94	94,273.24	0.00	884,549.70	884,549.70
Operations and Maintenance	5,312,227.32	380,017.72	805.20	4,931,404.40	0.00
Pupil Transportation	3,661,987.29	612,285.72	3,049,701.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	174,729.35	0.00	174,729.35	0.00	0.00
Support Serv - Staff & Personnel	381,072.09	0.00	225.00	380,847.09	380,847.09
Support Serv - Technology	978,447.21	0.00	0.00	978,447.21	978,447.21
Support Serv - Pupil Accounting	171,518.09	0.00	171,518.09	0.00	0.00
Support Serv - Central - Other	10,476.91	0.00	10,476.91	0.00	0.00
Support Serv - Other	1,293,551.76	95,290.00	1,198,261.76	0.00	0.00
Community Services	1,356,169.07	0.00	1,356,169.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,148.90	0.00	1,148.90	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,695.79	0.00	2,695.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,731,114.74	487,392.73	3,243,722.01	0.00	0.00
Community Services	600,430.16	268.30	600,161.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,461,982.17	16,461,982.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,617,780.77	16,617,780.77	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	97,787,278.99	**34,849,192.15**	**55,762,838.44**	**7,175,248.40**	**2,243,844.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41070 Cedar Springs Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,179,190.35	514,224.96	25,664,965.39	0.00	0.00
Support Serv - Pupil	2,464,209.82	0.00	2,464,209.82	0.00	0.00
Support Serv - Instructional	2,093,729.15	0.00	2,093,729.15	0.00	0.00
Support Serv - Board of Ed	79,223.14	0.00	79,223.14	0.00	0.00
Support Serv - Executive Adm	338,508.69	0.00	338,508.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,337,794.49	648.00	2,337,146.49	0.00	0.00
Support Serv - Business	672,713.77	61,662.90	0.00	611,050.87	611,050.87
Operations and Maintenance	3,809,575.81	42,775.24	10,431.43	3,756,369.14	0.00
Pupil Transportation	3,299,354.99	0.00	3,299,354.99	0.00	0.00
Support Serv - Planning & Research	9,745.16	0.00	9,745.16	0.00	0.00
Support Serv - Communication	167,211.71	0.00	167,211.71	0.00	0.00
Support Serv - Staff & Personnel	323,898.15	0.00	0.00	323,898.15	323,898.15
Support Serv - Technology	581,655.05	152,183.99	43,487.06	385,984.00	385,984.00
Support Serv - Pupil Accounting	116,456.01	0.00	116,456.01	0.00	0.00
Support Serv - Central - Other	5,150.62	0.00	5,150.62	0.00	0.00
Support Serv - Other	825,234.70	47,040.95	778,193.75	0.00	0.00
Community Services	11,694.16	0.00	11,694.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	42.60	0.00	0.00	42.60	42.60
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	255.10	0.00	255.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,148,383.21	1,163,340.46	985,042.75	0.00	0.00
Community Services	451,330.94	1,059.98	450,270.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,000,763.00	7,000,763.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,702,987.93	13,702,987.93	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	66,620,108.55	**22,686,687.41**	**38,856,076.38**	**5,077,344.76**	**1,320,975.62**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41080 Comstock Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,933,458.16	218,612.79	14,714,845.37	0.00	0.00
Support Serv - Pupil	2,254,617.61	598.00	2,254,019.61	0.00	0.00
Support Serv - Instructional	561,200.02	31,200.00	530,000.02	0.00	0.00
Support Serv - Board of Ed	123,965.52	0.00	123,965.52	0.00	0.00
Support Serv - Executive Adm	423,229.47	0.00	423,229.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,376,623.06	0.00	1,376,623.06	0.00	0.00
Support Serv - Business	416,862.80	16,181.19	0.00	400,681.61	400,681.61
Operations and Maintenance	2,241,049.36	133,471.67	132,324.36	1,975,253.33	0.00
Pupil Transportation	1,481,610.40	459.96	1,481,150.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	184,045.39	0.00	514.07	183,531.32	183,531.32
Support Serv - Technology	374,786.83	87,023.69	0.00	287,763.14	287,763.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	575,917.59	2,662.23	573,255.36	0.00	0.00
Community Services	34,853.83	0.00	34,853.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,676.61	0.00	19,676.61	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,367,577.66	593,067.16	774,510.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,752,377.78	10,752,377.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	128,840.60	128,840.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,250,692.69	**11,964,495.07**	**22,438,968.22**	**2,847,229.40**	**871,976.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41090 East Grand Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,305,682.25	33,292.24	21,272,390.01	0.00	0.00
Support Serv - Pupil	1,969,830.56	0.00	1,969,830.56	0.00	0.00
Support Serv - Instructional	1,034,307.23	67,154.45	967,152.78	0.00	0.00
Support Serv - Board of Ed	88,931.69	0.00	88,931.69	0.00	0.00
Support Serv - Executive Adm	589,451.13	0.00	589,451.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,167,720.17	0.00	2,167,720.17	0.00	0.00
Support Serv - Business	627,343.06	6,449.53	0.00	620,893.53	620,893.53
Operations and Maintenance	3,015,265.18	26,081.35	0.00	2,989,183.83	0.00
Pupil Transportation	363,084.16	0.00	363,084.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4.33	0.00	4.33	0.00	0.00
Support Serv - Staff & Personnel	17,040.97	0.00	6,195.54	10,845.43	10,845.43
Support Serv - Technology	660,106.57	0.00	0.00	660,106.57	660,106.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,107,207.55	59,479.19	1,047,728.36	0.00	0.00
Community Services	570,644.19	12,552.50	558,091.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	35,972.41	0.00	35,972.41	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	655,802.07	35,170.71	0.00	620,631.36	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	666,395.51	0.00	666,395.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,972.72	0.00	5,972.72	0.00	0.00
Debt Service Funds					
All Costs **	32,864,839.81	32,864,839.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	764,367.46	764,367.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,509,969.02	**33,869,387.24**	**29,738,921.06**	**4,901,660.72**	**1,291,845.53**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41110 Forest Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	75,883,294.29	1,270,070.88	74,613,223.41	0.00	0.00
Support Serv - Pupil	9,510,030.85	280.42	9,509,750.43	0.00	0.00
Support Serv - Instructional	4,581,044.38	16,939.51	4,564,104.87	0.00	0.00
Support Serv - Board of Ed	114,252.40	244.08	114,008.32	0.00	0.00
Support Serv - Executive Adm	544,771.46	492.51	544,278.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,933,713.63	27,319.43	6,906,394.20	0.00	0.00
Support Serv - Business	1,738,451.65	830.32	0.00	1,737,621.33	1,737,621.33
Operations and Maintenance	11,088,037.58	252,128.74	59,532.47	10,776,376.37	0.00
Pupil Transportation	5,427,011.59	26,595.10	5,400,416.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	181,244.82	3,587.53	177,657.29	0.00	0.00
Support Serv - Staff & Personnel	962,754.10	10,532.26	8,489.75	943,732.09	943,732.09
Support Serv - Technology	2,200,371.99	88,733.55	55,297.32	2,056,341.12	2,056,341.12
Support Serv - Pupil Accounting	90,058.82	0.00	90,058.82	0.00	0.00
Support Serv - Central - Other	133,976.08	0.00	133,976.08	0.00	0.00
Support Serv - Other	3,078,921.93	46,400.48	3,032,521.45	0.00	0.00
Community Services	1,365,088.83	35,003.10	1,330,085.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,000.00	10,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	145,630.73	0.00	145,630.73	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,934.60	0.00	2,934.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,343,457.84	2,320,543.94	4,022,913.90	0.00	0.00
Community Services	946,927.80	47,788.40	899,139.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	24,452,363.56	24,452,363.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	17,023,645.71	17,023,645.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	172,757,984.64	**45,633,499.52**	**111,610,414.21**	**15,514,070.91**	**4,737,694.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41120 Godfrey-Lee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,101,189.67	0.00	14,101,189.67	0.00	0.00
Support Serv - Pupil	2,451,215.70	0.00	2,451,215.70	0.00	0.00
Support Serv - Instructional	1,304,905.79	0.00	1,304,905.79	0.00	0.00
Support Serv - Board of Ed	79,111.15	0.00	79,111.15	0.00	0.00
Support Serv - Executive Adm	348,941.04	0.00	348,941.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,004,597.57	0.00	1,004,597.57	0.00	0.00
Support Serv - Business	331,130.47	5,212.31	31,158.00	294,760.16	294,760.16
Operations and Maintenance	1,814,164.21	106,910.41	463,451.23	1,243,802.57	0.00
Pupil Transportation	505,287.18	0.00	505,287.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,288.13	0.00	6,288.13	0.00	0.00
Support Serv - Staff & Personnel	198,570.73	0.00	41,651.03	156,919.70	156,919.70
Support Serv - Technology	890,798.67	163,279.48	301,162.23	426,356.96	426,356.96
Support Serv - Pupil Accounting	159,721.82	0.00	159,721.82	0.00	0.00
Support Serv - Central - Other	30,645.00	0.00	30,645.00	0.00	0.00
Support Serv - Other	573,484.33	56,660.20	516,824.13	0.00	0.00
Community Services	394,683.37	0.00	394,683.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	51,989.74	0.00	51,989.74	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,763,230.90	855,919.68	907,311.22	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,403,357.50	2,403,357.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,994,269.08	3,994,269.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,407,582.05	**7,585,608.66**	**22,700,134.00**	**2,121,839.39**	**878,036.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41130 Grandville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,118,294.44	131,719.74	43,986,574.70	0.00	0.00
Support Serv - Pupil	5,084,705.29	0.00	5,084,705.29	0.00	0.00
Support Serv - Instructional	2,291,713.07	4,016.82	2,287,696.25	0.00	0.00
Support Serv - Board of Ed	103,981.09	0.00	103,981.09	0.00	0.00
Support Serv - Executive Adm	524,423.17	0.00	524,423.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,789,060.15	0.00	3,789,060.15	0.00	0.00
Support Serv - Business	846,372.22	0.00	47,156.66	799,215.56	799,215.56
Operations and Maintenance	6,541,535.35	132,631.35	116,655.53	6,292,248.47	0.00
Pupil Transportation	3,253,979.40	19,454.66	3,234,524.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	119,901.96	0.00	119,901.96	0.00	0.00
Support Serv - Staff & Personnel	524,368.82	2,546.40	0.00	521,822.42	521,822.42
Support Serv - Technology	899,625.81	30,712.58	0.00	868,913.23	868,913.23
Support Serv - Pupil Accounting	302,541.08	0.00	302,541.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,841,941.47	70,333.86	1,771,607.61	0.00	0.00
Community Services	1,363,650.50	9,269.16	1,354,381.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,575.00	0.00	3,575.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,586.42	0.00	0.00	3,586.42	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,304,606.15	1,361,918.74	1,942,687.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,425,368.76	9,425,368.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	26,947,973.29	26,947,973.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	111,291,203.44	**38,135,945.36**	**64,669,471.98**	**8,485,786.10**	**2,189,951.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41140 Kelloggsville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,037,641.79	79,922.48	18,957,719.31	0.00	0.00
Support Serv - Pupil	1,931,256.51	0.00	1,931,256.51	0.00	0.00
Support Serv - Instructional	1,177,455.60	0.00	1,177,455.60	0.00	0.00
Support Serv - Board of Ed	188,557.57	0.00	188,557.57	0.00	0.00
Support Serv - Executive Adm	306,530.30	0.00	306,530.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,565,421.66	0.00	2,565,421.66	0.00	0.00
Support Serv - Business	516,511.01	32,331.46	0.00	484,179.55	484,179.55
Operations and Maintenance	2,967,535.31	67,658.78	6,362.49	2,893,514.04	0.00
Pupil Transportation	1,335,815.22	1,770.00	1,334,045.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,027,602.45	193,738.46	242,334.94	591,529.05	591,529.05
Support Serv - Pupil Accounting	59,579.56	0.00	59,579.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	680,037.47	61,266.17	618,771.30	0.00	0.00
Community Services	169,616.22	0.00	169,616.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	118,010.00	0.00	118,010.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	98,624.15	0.00	98,624.15	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,977,725.56	855,455.91	1,122,269.65	0.00	0.00
Community Services	54,605.01	0.00	54,605.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	31,602,998.57	31,602,998.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,653,770.96	10,653,770.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	76,469,294.92	**43,548,912.79**	**28,951,159.49**	**3,969,222.64**	**1,075,708.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41145 Kenowa Hills Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,541,592.47	519.56	25,541,072.91	0.00	0.00
Support Serv - Pupil	3,215,183.64	0.00	3,215,183.64	0.00	0.00
Support Serv - Instructional	2,217,784.41	0.00	2,217,784.41	0.00	0.00
Support Serv - Board of Ed	144,221.65	0.00	144,221.65	0.00	0.00
Support Serv - Executive Adm	422,754.36	0.00	422,754.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,366,862.65	0.00	2,366,862.65	0.00	0.00
Support Serv - Business	523,242.47	58,321.11	0.00	464,921.36	464,921.36
Operations and Maintenance	2,702,007.89	0.00	0.00	2,702,007.89	0.00
Pupil Transportation	2,333,658.89	0.00	2,333,658.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	146,036.89	0.00	146,036.89	0.00	0.00
Support Serv - Staff & Personnel	157,827.30	0.00	547.73	157,279.57	157,279.57
Support Serv - Technology	880,836.08	14,245.16	0.00	866,590.92	866,590.92
Support Serv - Pupil Accounting	82,991.49	0.00	82,991.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	879,855.30	10,992.50	868,862.80	0.00	0.00
Community Services	1,264,702.49	27,502.85	1,237,199.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,118.71	0.00	0.00	3,118.71	3,118.71
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,029,641.28	954,068.64	1,075,572.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,654,954.96	5,654,954.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,582,459.43	6,582,459.43	0.00	0.00	0.00
Trust Funds					
All Costs *	18,169.78	0.00	18,169.78	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	57,167,902.14	**13,303,064.21**	**39,670,919.48**	**4,193,918.45**	**1,491,910.56**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41150 Kent City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,414,296.13	0.00	9,414,296.13	0.00	0.00
Support Serv - Pupil	1,198,505.68	0.00	1,198,505.68	0.00	0.00
Support Serv - Instructional	480,728.48	850.00	479,878.48	0.00	0.00
Support Serv - Board of Ed	82,394.35	0.00	82,394.35	0.00	0.00
Support Serv - Executive Adm	549,414.49	0.00	549,414.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,126,290.86	0.00	1,126,290.86	0.00	0.00
Support Serv - Business	390,009.17	160.00	18,527.28	371,321.89	371,321.89
Operations and Maintenance	1,304,816.43	29,553.01	130,366.07	1,144,897.35	0.00
Pupil Transportation	950,020.61	0.00	950,020.61	0.00	0.00
Support Serv - Planning & Research	35,505.00	0.00	35,505.00	0.00	0.00
Support Serv - Communication	1,070.59	0.00	1,070.59	0.00	0.00
Support Serv - Staff & Personnel	7,001.30	0.00	2,032.01	4,969.29	4,969.29
Support Serv - Technology	272,728.29	24,265.74	41,570.46	206,892.09	206,892.09
Support Serv - Pupil Accounting	2,724.25	0.00	2,724.25	0.00	0.00
Support Serv - Central - Other	80,829.94	0.00	80,829.94	0.00	0.00
Support Serv - Other	439,633.33	0.00	439,633.33	0.00	0.00
Community Services	87,049.76	0.00	87,049.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	116,623.00	116,623.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	127.98	0.00	0.00	127.98	127.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	896,525.52	338,682.80	557,842.72	0.00	0.00
Community Services	43,168.69	0.00	43,168.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,466,003.60	2,466,003.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,193,400.45	8,193,400.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,138,867.90	**11,169,538.60**	**15,241,120.70**	**1,728,208.60**	**583,311.25**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41160 Kentwood Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	75,422,868.56	255,762.21	75,167,106.35	0.00	0.00
Support Serv - Pupil	8,535,801.21	0.00	8,535,801.21	0.00	0.00
Support Serv - Instructional	7,793,855.99	268.24	7,793,587.75	0.00	0.00
Support Serv - Board of Ed	250,074.68	0.00	250,074.68	0.00	0.00
Support Serv - Executive Adm	794,868.40	0.00	794,868.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,690,811.92	0.00	6,690,811.92	0.00	0.00
Support Serv - Business	1,585,884.24	77,243.48	0.00	1,508,640.76	1,508,640.76
Operations and Maintenance	15,605,159.65	2,539,388.24	1,392,042.04	11,673,729.37	0.00
Pupil Transportation	5,908,592.27	79,076.82	5,829,515.45	0.00	0.00
Support Serv - Planning & Research	63,125.75	0.00	63,125.75	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	887,330.91	0.00	67,959.30	819,371.61	819,371.61
Support Serv - Technology	4,308,180.76	1,928,277.68	48,429.01	2,331,474.07	2,331,474.07
Support Serv - Pupil Accounting	151,740.45	0.00	151,740.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,950,410.63	75,321.00	1,875,089.63	0.00	0.00
Community Services	581,814.29	796.65	581,017.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	186,546.01	186,546.01	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,956,247.72	3,138,371.57	3,817,876.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,560,315.84	10,560,315.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,629,856.62	15,629,856.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	163,863,485.90	**34,471,224.36**	**113,059,045.73**	**16,333,215.81**	**4,659,486.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41170 Lowell Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,596,304.47	116,944.56	26,479,359.91	0.00	0.00
Support Serv - Pupil	2,488,180.81	0.00	2,488,180.81	0.00	0.00
Support Serv - Instructional	1,742,251.88	63,355.00	1,678,896.88	0.00	0.00
Support Serv - Board of Ed	117,883.83	0.00	117,883.83	0.00	0.00
Support Serv - Executive Adm	533,873.04	0.00	533,873.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,377,826.99	0.00	2,377,826.99	0.00	0.00
Support Serv - Business	835,603.18	22,423.37	5,145.56	808,034.25	808,034.25
Operations and Maintenance	4,656,886.38	535,079.20	22,924.06	4,098,883.12	0.00
Pupil Transportation	2,784,156.72	304,857.00	2,479,299.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	235,593.38	0.00	1,068.66	234,524.72	234,524.72
Support Serv - Technology	620,056.71	97,104.00	3,249.13	519,703.58	519,703.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	730,656.45	0.00	730,656.45	0.00	0.00
Community Services	190,021.97	8,564.19	181,457.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,172,652.40	1,305,658.30	1,866,994.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,945,100.00	6,945,100.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,922,449.55	16,922,449.55	0.00	0.00	0.00
Trust Funds					
All Costs *	39,350.00	0.00	39,350.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	70,988,847.76	**26,321,535.17**	**39,006,166.92**	**5,661,145.67**	**1,562,262.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41210 Rockford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,050,621.68	110,800.47	57,939,821.21	0.00	0.00
Support Serv - Pupil	5,531,456.02	868.00	5,530,588.02	0.00	0.00
Support Serv - Instructional	4,730,310.87	903.65	4,729,407.22	0.00	0.00
Support Serv - Board of Ed	298,740.05	0.00	298,740.05	0.00	0.00
Support Serv - Executive Adm	514,539.94	148.97	514,390.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,376,161.14	20.98	5,376,140.16	0.00	0.00
Support Serv - Business	1,761,491.94	169,689.69	0.00	1,591,802.25	1,591,802.25
Operations and Maintenance	8,750,434.14	36,941.27	43,611.51	8,669,881.36	0.00
Pupil Transportation	4,422,497.02	35,725.20	4,386,771.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	815,111.84	4,950.00	149,860.80	660,301.04	660,301.04
Support Serv - Technology	1,727,198.05	21,887.17	16,371.81	1,688,939.07	1,688,939.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,845,447.82	22,148.01	1,823,299.81	0.00	0.00
Community Services	3,271,478.92	7,986.00	3,263,492.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,553,970.58	1,783,986.41	2,769,984.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	22,808,704.62	22,808,704.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,682,765.49	13,682,765.49	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	138,140,930.12	**38,687,525.93**	**86,842,480.47**	**12,610,923.72**	**3,941,042.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41240 Sparta Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,619,016.47	0.00	19,619,016.47	0.00	0.00
Support Serv - Pupil	2,764,880.76	0.00	2,764,880.76	0.00	0.00
Support Serv - Instructional	756,356.77	0.00	756,356.77	0.00	0.00
Support Serv - Board of Ed	119,492.85	10,000.00	109,492.85	0.00	0.00
Support Serv - Executive Adm	325,038.17	0.00	325,038.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,644,206.28	0.00	1,644,206.28	0.00	0.00
Support Serv - Business	479,250.66	12,086.81	46,385.48	420,778.37	420,778.37
Operations and Maintenance	3,024,334.68	60,898.71	30,785.09	2,932,650.88	0.00
Pupil Transportation	1,835,875.87	0.00	1,835,875.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	714.37	0.00	714.37	0.00	0.00
Support Serv - Staff & Personnel	324,348.57	0.00	11,157.34	313,191.23	313,191.23
Support Serv - Technology	550,858.90	56,701.51	98,804.02	395,353.37	395,353.37
Support Serv - Pupil Accounting	146,079.91	0.00	146,079.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	633,267.34	0.00	633,267.34	0.00	0.00
Community Services	406,852.52	5,422.19	401,430.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	245,895.39	245,895.39	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,880,784.75	892,913.49	987,871.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	27,862,260.58	27,862,260.58	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,393,550.22	3,393,550.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	66,013,065.06	**32,539,728.90**	**29,411,362.31**	**4,061,973.85**	**1,129,322.97**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41900 Covenant House Academy Grand Rapids
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,475,058.42	0.00	1,475,058.42	0.00	0.00
Support Serv - Pupil	176,519.33	0.00	176,519.33	0.00	0.00
Support Serv - Instructional	4,779.04	0.00	4,779.04	0.00	0.00
Support Serv - Board of Ed	444,919.25	0.00	444,919.25	0.00	0.00
Support Serv - Executive Adm	105,218.89	0.00	105,218.89	0.00	0.00
Support Serv - Grant Writer	108,654.71	0.00	108,654.71	0.00	0.00
Support Serv - School Adm	237,274.54	0.00	237,274.54	0.00	0.00
Support Serv - Business	37,115.28	0.00	0.00	37,115.28	37,115.28
Operations and Maintenance	199,292.93	0.00	31,489.02	167,803.91	0.00
Pupil Transportation	7,119.91	0.00	7,119.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	22,985.32	0.00	22,985.32	0.00	0.00
Support Serv - Staff & Personnel	42,898.70	0.00	1,894.00	41,004.70	41,004.70
Support Serv - Technology	13,827.51	0.00	0.00	13,827.51	13,827.51
Support Serv - Pupil Accounting	3,919.65	0.00	3,919.65	0.00	0.00
Support Serv - Central - Other	205.00	0.00	205.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,949.90	0.00	1,949.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,881,738.38	**0.00**	**2,621,986.98**	**259,751.40**	**91,947.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41901 New Branches Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,197,178.61	39,411.56	2,157,767.05	0.00	0.00
Support Serv - Pupil	161,717.61	0.00	161,717.61	0.00	0.00
Support Serv - Instructional	140,263.40	4,796.00	135,467.40	0.00	0.00
Support Serv - Board of Ed	22,944.00	0.00	22,944.00	0.00	0.00
Support Serv - Executive Adm	533,008.71	0.00	533,008.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,272.26	10,188.19	329,084.07	0.00	0.00
Support Serv - Business	75,402.71	5,673.92	7,000.00	62,728.79	62,728.79
Operations and Maintenance	388,132.75	38,735.16	41,714.98	307,682.61	0.00
Pupil Transportation	154,307.63	720.00	153,587.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	65,977.91	0.00	65,977.91	0.00	0.00
Support Serv - Staff & Personnel	9,252.26	0.00	0.00	9,252.26	9,252.26
Support Serv - Technology	20,182.11	0.00	0.00	20,182.11	20,182.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,275.87	0.00	3,275.87	0.00	0.00
Community Services	36,891.74	0.00	36,891.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	68,505.50	68,505.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	390,358.53	230,592.66	159,765.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	236,935.29	236,935.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	50,302.00	50,302.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,893,908.89	**685,860.28**	**3,808,202.84**	**399,845.77**	**92,163.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41904 West MI Academy of Environmental Science
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,529,815.67	90,243.49	4,439,572.18	0.00	0.00
Support Serv - Pupil	409,277.47	0.00	409,277.47	0.00	0.00
Support Serv - Instructional	310,392.53	0.00	310,392.53	0.00	0.00
Support Serv - Board of Ed	20,823.65	0.00	20,823.65	0.00	0.00
Support Serv - Executive Adm	1,046,376.75	0.00	1,046,376.75	0.00	0.00
Support Serv - Grant Writer	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - School Adm	647,946.10	12,351.81	635,594.29	0.00	0.00
Support Serv - Business	18,607.08	0.00	8,416.91	10,190.17	10,190.17
Operations and Maintenance	668,136.09	73,942.61	52,421.75	541,771.73	0.00
Pupil Transportation	20,091.31	0.00	20,091.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,696.96	0.00	39,696.96	0.00	0.00
Support Serv - Staff & Personnel	11,257.45	0.00	0.00	11,257.45	11,257.45
Support Serv - Technology	56,466.26	31,723.06	0.00	24,743.20	24,743.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,702.54	0.00	31,702.54	0.00	0.00
Community Services	84,009.78	0.00	84,009.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	262,386.32	38,142.32	224,244.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	425,974.32	272,633.53	153,340.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	661,208.52	661,208.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,247,168.80	**1,180,245.34**	**7,478,960.91**	**587,962.55**	**46,190.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41905 Excel Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,649,298.00	0.00	3,649,298.00	0.00	0.00
Support Serv - Pupil	370,406.00	0.00	370,406.00	0.00	0.00
Support Serv - Instructional	1,202,004.00	0.00	1,202,004.00	0.00	0.00
Support Serv - Board of Ed	105,092.00	0.00	105,092.00	0.00	0.00
Support Serv - Executive Adm	351,433.00	0.00	351,433.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	592,193.00	0.00	592,193.00	0.00	0.00
Support Serv - Business	185,115.00	0.00	0.00	185,115.00	185,115.00
Operations and Maintenance	1,296,231.00	0.00	51,072.00	1,245,159.00	0.00
Pupil Transportation	2,775.00	0.00	2,775.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,937.00	0.00	47,937.00	0.00	0.00
Support Serv - Staff & Personnel	335,218.00	0.00	0.00	335,218.00	335,218.00
Support Serv - Technology	322,569.00	0.00	309.00	322,260.00	322,260.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	20,800.00	0.00	20,800.00	0.00	0.00
Support Serv - Other	9,425.00	0.00	9,425.00	0.00	0.00
Community Services	201.00	0.00	201.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	376,247.00	0.00	376,247.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,866,944.00	**0.00**	**6,779,192.00**	**2,087,752.00**	**842,593.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41908 Byron Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,258,330.22	0.00	1,258,330.22	0.00	0.00
Support Serv - Pupil	173,975.38	0.00	173,975.38	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	16,755.64	0.00	16,755.64	0.00	0.00
Support Serv - Executive Adm	88,198.85	0.00	88,198.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	260,566.27	0.00	260,566.27	0.00	0.00
Support Serv - Business	97,502.49	0.00	0.00	97,502.49	97,502.49
Operations and Maintenance	336,333.20	165,051.75	6,891.92	164,389.53	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,344.78	0.00	4,069.04	34,275.74	34,275.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,643.03	0.00	11,643.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,356,108.68	2,356,108.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,637,758.54	**2,521,160.43**	**1,820,430.35**	**296,167.76**	**131,778.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41909 Vista Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,169,346.00	0.00	4,169,346.00	0.00	0.00
Support Serv - Pupil	384,871.00	0.00	384,871.00	0.00	0.00
Support Serv - Instructional	689,893.00	0.00	689,893.00	0.00	0.00
Support Serv - Board of Ed	68,751.00	0.00	68,751.00	0.00	0.00
Support Serv - Executive Adm	247,076.00	0.00	247,076.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	529,115.00	0.00	529,115.00	0.00	0.00
Support Serv - Business	88,095.00	0.00	0.00	88,095.00	88,095.00
Operations and Maintenance	1,226,026.00	0.00	33,087.00	1,192,939.00	0.00
Pupil Transportation	11,819.00	0.00	11,819.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,550.00	0.00	31,550.00	0.00	0.00
Support Serv - Staff & Personnel	82,425.00	0.00	0.00	82,425.00	82,425.00
Support Serv - Technology	63,466.00	0.00	3,223.00	60,243.00	60,243.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	16,742.00	0.00	16,742.00	0.00	0.00
Community Services	7,046.00	0.00	7,046.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	321,637.00	0.00	321,637.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,947,760.00	**0.00**	**6,524,058.00**	**1,423,702.00**	**230,763.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41910 Vanguard Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,806,922.00	0.00	3,806,922.00	0.00	0.00
Support Serv - Pupil	340,347.00	0.00	340,347.00	0.00	0.00
Support Serv - Instructional	1,052,408.00	0.00	1,052,408.00	0.00	0.00
Support Serv - Board of Ed	100,423.00	0.00	100,423.00	0.00	0.00
Support Serv - Executive Adm	323,564.00	0.00	323,564.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,036.00	0.00	517,036.00	0.00	0.00
Support Serv - Business	153,315.00	0.00	0.00	153,315.00	153,315.00
Operations and Maintenance	1,286,492.00	0.00	30,259.00	1,256,233.00	0.00
Pupil Transportation	1,064.00	0.00	1,064.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	39,096.00	0.00	39,096.00	0.00	0.00
Support Serv - Staff & Personnel	277,688.00	0.00	0.00	277,688.00	277,688.00
Support Serv - Technology	297,653.00	0.00	179.00	297,474.00	297,474.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,227.00	0.00	17,227.00	0.00	0.00
Support Serv - Other	8,719.00	0.00	8,719.00	0.00	0.00
Community Services	1,030.00	0.00	1,030.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,893.00	0.00	348,893.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,571,877.00	**0.00**	**6,587,167.00**	**1,984,710.00**	**728,477.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41911 Flat River Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	682,520.87	3,277.57	679,243.30	0.00	0.00
Support Serv - Pupil	87,481.85	0.00	87,481.85	0.00	0.00
Support Serv - Instructional	35,851.08	0.00	35,851.08	0.00	0.00
Support Serv - Board of Ed	15,670.50	0.00	15,670.50	0.00	0.00
Support Serv - Executive Adm	137,552.65	0.00	137,552.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	122,567.15	0.00	122,567.15	0.00	0.00
Support Serv - Business	7,718.11	0.00	6,393.00	1,325.11	1,325.11
Operations and Maintenance	259,782.91	1,349.63	16,781.58	241,651.70	0.00
Pupil Transportation	284,431.44	183,608.00	100,823.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	954.56	0.00	954.56	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,792.29	0.00	0.00	1,792.29	1,792.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,239.72	0.00	6,239.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,404.85	54,200.83	51,204.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	194,856.00	194,856.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,942,823.98	**437,292.03**	**1,260,762.85**	**244,769.10**	**3,117.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41914 Knapp Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,536,189.00	0.00	3,536,189.00	0.00	0.00
Support Serv - Pupil	360,668.00	0.00	360,668.00	0.00	0.00
Support Serv - Instructional	955,706.00	0.00	955,706.00	0.00	0.00
Support Serv - Board of Ed	75,434.00	0.00	75,434.00	0.00	0.00
Support Serv - Executive Adm	240,252.00	0.00	240,252.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	555,468.00	0.00	555,468.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,165,167.00	0.00	41,202.00	1,123,965.00	0.00
Pupil Transportation	1,291.00	0.00	1,291.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,399.00	0.00	32,399.00	0.00	0.00
Support Serv - Staff & Personnel	155,078.00	0.00	0.00	155,078.00	155,078.00
Support Serv - Technology	225,057.00	0.00	538.00	224,519.00	224,519.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	10,728.00	0.00	10,728.00	0.00	0.00
Community Services	795.00	0.00	795.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	424,938.00	0.00	424,938.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,837,202.00	**0.00**	**6,245,510.00**	**1,591,692.00**	**467,727.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41915 Walker Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,640,057.00	0.00	3,640,057.00	0.00	0.00
Support Serv - Pupil	340,858.00	0.00	340,858.00	0.00	0.00
Support Serv - Instructional	979,638.00	0.00	979,638.00	0.00	0.00
Support Serv - Board of Ed	81,376.00	0.00	81,376.00	0.00	0.00
Support Serv - Executive Adm	281,138.00	0.00	281,138.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	590,851.00	0.00	590,851.00	0.00	0.00
Support Serv - Business	122,011.00	0.00	0.00	122,011.00	122,011.00
Operations and Maintenance	1,098,336.00	0.00	29,466.00	1,068,870.00	0.00
Pupil Transportation	695.00	0.00	695.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,515.00	0.00	40,515.00	0.00	0.00
Support Serv - Staff & Personnel	221,008.00	0.00	0.00	221,008.00	221,008.00
Support Serv - Technology	320,007.00	0.00	833.00	319,174.00	319,174.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	13,708.00	0.00	13,708.00	0.00	0.00
Support Serv - Other	22,619.00	0.00	22,619.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	256,237.00	0.00	256,237.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,009,054.00	**0.00**	**6,277,991.00**	**1,731,063.00**	**662,193.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41916 Cross Creek Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,713,949.00	0.00	3,713,949.00	0.00	0.00
Support Serv - Pupil	345,789.00	0.00	345,789.00	0.00	0.00
Support Serv - Instructional	1,199,827.00	0.00	1,199,827.00	0.00	0.00
Support Serv - Board of Ed	98,163.00	0.00	98,163.00	0.00	0.00
Support Serv - Executive Adm	337,310.00	0.00	337,310.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	552,360.00	0.00	552,360.00	0.00	0.00
Support Serv - Business	168,034.00	0.00	0.00	168,034.00	168,034.00
Operations and Maintenance	1,244,748.00	0.00	35,939.00	1,208,809.00	0.00
Pupil Transportation	13,279.00	0.00	13,279.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,186.00	0.00	42,186.00	0.00	0.00
Support Serv - Staff & Personnel	304,288.00	0.00	0.00	304,288.00	304,288.00
Support Serv - Technology	396,423.00	0.00	2,475.00	393,948.00	393,948.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	18,880.00	0.00	18,880.00	0.00	0.00
Support Serv - Other	18,346.00	0.00	18,346.00	0.00	0.00
Community Services	5,641.00	0.00	5,641.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	367,646.00	0.00	367,646.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,826,869.00	**0.00**	**6,751,790.00**	**2,075,079.00**	**866,270.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41917 William C. Abney Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,452,765.80	500.27	2,452,265.53	0.00	0.00
Support Serv - Pupil	279,324.45	0.00	279,324.45	0.00	0.00
Support Serv - Instructional	622,491.16	0.00	622,491.16	0.00	0.00
Support Serv - Board of Ed	16,254.40	0.00	16,254.40	0.00	0.00
Support Serv - Executive Adm	179,444.72	0.00	179,444.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	329,530.42	8,599.99	320,930.43	0.00	0.00
Support Serv - Business	165,979.69	55,943.00	37,851.47	72,185.22	72,185.22
Operations and Maintenance	512,567.05	4,565.00	119,740.11	388,261.94	0.00
Pupil Transportation	451,187.05	0.00	451,187.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,702.80	0.00	1,702.80	0.00	0.00
Support Serv - Staff & Personnel	67,679.96	0.00	55,912.50	11,767.46	11,767.46
Support Serv - Technology	38,420.73	6,685.00	952.94	30,782.79	30,782.79
Support Serv - Pupil Accounting	21,865.59	0.00	21,865.59	0.00	0.00
Support Serv - Central - Other	69,104.77	890.15	68,214.62	0.00	0.00
Support Serv - Other	4,832.94	0.00	4,832.94	0.00	0.00
Community Services	96,397.95	0.00	96,397.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,500.00	0.00	10,500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	597.67	0.00	597.67	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	263,772.64	10,686.02	253,086.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,584,419.79	**87,869.43**	**4,993,552.95**	**502,997.41**	**114,735.47**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41918 Creative Technologies Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,782,983.36	71,497.53	1,711,485.83	0.00	0.00
Support Serv - Pupil	264,271.36	0.00	264,271.36	0.00	0.00
Support Serv - Instructional	107,874.88	0.00	107,874.88	0.00	0.00
Support Serv - Board of Ed	85,539.33	0.00	85,539.33	0.00	0.00
Support Serv - Executive Adm	146,866.96	0.00	146,866.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,093.99	0.00	274,093.99	0.00	0.00
Support Serv - Business	161,342.41	0.00	4,557.07	156,785.34	156,785.34
Operations and Maintenance	405,693.39	2,894.12	23,260.80	379,538.47	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,277.12	0.00	2,983.39	13,293.73	13,293.73
Support Serv - Technology	113,462.62	0.00	0.00	113,462.62	113,462.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	128,446.81	0.00	128,446.81	0.00	0.00
Support Serv - Other	99,662.64	53,840.30	45,822.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	333,284.18	333,284.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,145.02	0.00	10,145.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	709,598.12	709,598.12	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,639,542.19	**1,171,114.25**	**2,805,347.78**	**663,080.16**	**283,541.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41919 Ridge Park Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,388,316.00	0.00	3,388,316.00	0.00	0.00
Support Serv - Pupil	334,946.00	0.00	334,946.00	0.00	0.00
Support Serv - Instructional	625,797.00	0.00	625,797.00	0.00	0.00
Support Serv - Board of Ed	63,867.00	0.00	63,867.00	0.00	0.00
Support Serv - Executive Adm	186,685.00	0.00	186,685.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	495,040.00	0.00	495,040.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,509,482.00	0.00	34,210.00	1,475,272.00	0.00
Pupil Transportation	8,629.00	0.00	8,629.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,355.00	0.00	31,355.00	0.00	0.00
Support Serv - Staff & Personnel	103,220.00	0.00	0.00	103,220.00	103,220.00
Support Serv - Technology	68,946.00	0.00	1,341.00	67,605.00	67,605.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,196.00	0.00	19,196.00	0.00	0.00
Support Serv - Other	8,701.00	0.00	8,701.00	0.00	0.00
Community Services	2,530.00	0.00	2,530.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	362,092.00	0.00	362,092.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,296,809.00	**0.00**	**5,562,705.00**	**1,734,104.00**	**258,832.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41920 Chandler Woods Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,420,408.00	0.00	3,420,408.00	0.00	0.00
Support Serv - Pupil	276,268.00	0.00	276,268.00	0.00	0.00
Support Serv - Instructional	1,017,077.00	0.00	1,017,077.00	0.00	0.00
Support Serv - Board of Ed	99,152.00	0.00	99,152.00	0.00	0.00
Support Serv - Executive Adm	311,520.00	0.00	311,520.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	559,296.00	0.00	559,296.00	0.00	0.00
Support Serv - Business	149,879.00	0.00	0.00	149,879.00	149,879.00
Operations and Maintenance	1,122,855.00	0.00	42,582.00	1,080,273.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,104.00	0.00	47,104.00	0.00	0.00
Support Serv - Staff & Personnel	271,447.00	0.00	0.00	271,447.00	271,447.00
Support Serv - Technology	326,474.00	0.00	1,220.00	325,254.00	325,254.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	16,841.00	0.00	16,841.00	0.00	0.00
Support Serv - Other	30,643.00	0.00	30,643.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,958.00	0.00	259,958.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,908,922.00	**0.00**	**6,082,069.00**	**1,826,853.00**	**746,580.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41921 Grand Rapids Child Discovery Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,018,962.00	24,057.00	1,994,905.00	0.00	0.00
Support Serv - Pupil	41,964.00	0.00	41,964.00	0.00	0.00
Support Serv - Instructional	170,444.00	32,300.00	138,144.00	0.00	0.00
Support Serv - Board of Ed	95,846.00	0.00	95,846.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	361,116.00	0.00	361,116.00	0.00	0.00
Support Serv - Business	139,489.00	0.00	0.00	139,489.00	139,489.00
Operations and Maintenance	156,544.00	7,173.00	0.00	149,371.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	299.00	299.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,978.00	0.00	2,978.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,519.00	22,519.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,010,161.00	**86,348.00**	**2,634,953.00**	**288,860.00**	**139,489.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41922 Lighthouse Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,131,787.00	0.00	3,131,787.00	0.00	0.00
Support Serv - Pupil	1,038,679.00	0.00	1,038,679.00	0.00	0.00
Support Serv - Instructional	270,009.00	10,535.00	259,474.00	0.00	0.00
Support Serv - Board of Ed	21,793.00	0.00	21,793.00	0.00	0.00
Support Serv - Executive Adm	161,902.00	0.00	161,902.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	662,468.00	0.00	662,468.00	0.00	0.00
Support Serv - Business	339,358.00	5,905.00	8,014.00	325,439.00	325,439.00
Operations and Maintenance	521,554.00	37,924.00	2,020.00	481,610.00	0.00
Pupil Transportation	64,629.00	0.00	64,629.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,079.00	0.00	1,079.00	0.00	0.00
Support Serv - Staff & Personnel	46,944.00	0.00	99.00	46,845.00	46,845.00
Support Serv - Technology	29,841.00	0.00	0.00	29,841.00	29,841.00
Support Serv - Pupil Accounting	33,408.00	0.00	33,408.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,257.00	0.00	7,257.00	0.00	0.00
Community Services	4,576.00	0.00	4,576.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,335,284.00	**54,364.00**	**5,397,185.00**	**883,735.00**	**402,125.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41923 Wellspring Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,803,666.00	0.00	1,803,666.00	0.00	0.00
Support Serv - Pupil	132,560.00	0.00	132,560.00	0.00	0.00
Support Serv - Instructional	268,894.00	0.00	268,894.00	0.00	0.00
Support Serv - Board of Ed	53,773.00	0.00	53,773.00	0.00	0.00
Support Serv - Executive Adm	132,145.00	0.00	132,145.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	715,608.00	0.00	715,608.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,088,049.00	0.00	35,764.00	1,052,285.00	0.00
Pupil Transportation	5,313.00	0.00	5,313.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	89,685.00	0.00	89,685.00	0.00	0.00
Support Serv - Staff & Personnel	56,683.00	0.00	0.00	56,683.00	56,683.00
Support Serv - Technology	37,037.00	0.00	0.00	37,037.00	37,037.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,379.00	0.00	21,379.00	0.00	0.00
Support Serv - Other	36,041.00	0.00	36,041.00	0.00	0.00
Community Services	6,534.00	0.00	6,534.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,431.00	0.00	135,431.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,670,805.00	**0.00**	**3,436,793.00**	**1,234,012.00**	**181,727.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41924 West Michigan Aviation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,280,370.00	0.00	3,280,370.00	0.00	0.00
Support Serv - Pupil	322,354.00	0.00	322,354.00	0.00	0.00
Support Serv - Instructional	123,074.00	0.00	123,074.00	0.00	0.00
Support Serv - Board of Ed	35,261.00	0.00	35,261.00	0.00	0.00
Support Serv - Executive Adm	395,298.00	0.00	395,298.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	799,570.00	0.00	799,570.00	0.00	0.00
Support Serv - Business	18,692.00	7,799.00	0.00	10,893.00	10,893.00
Operations and Maintenance	922,323.00	277,110.00	10,002.00	635,211.00	0.00
Pupil Transportation	10,227.00	0.00	10,227.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	10,282.00	0.00	10,282.00	0.00	0.00
Support Serv - Technology	145,719.00	4,246.00	0.00	141,473.00	141,473.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,063.00	0.00	105,063.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,200,000.00	6,200,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,555.00	0.00	69,555.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	631,770.00	631,770.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	97,187.00	97,187.00	0.00	0.00	0.00
Trust Funds					
All Costs *	311,079.00	311,029.00	50.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,477,824.00	**7,529,141.00**	**5,161,106.00**	**787,577.00**	**152,366.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41925 Michigan Virtual Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,340,027.43	7,612.46	17,332,414.97	0.00	0.00
Support Serv - Pupil	2,402,274.55	0.00	2,402,274.55	0.00	0.00
Support Serv - Instructional	2,477,901.39	91,177.15	2,386,724.24	0.00	0.00
Support Serv - Board of Ed	121,318.56	1,680.89	119,637.67	0.00	0.00
Support Serv - Executive Adm	4,276,779.93	0.00	4,276,779.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	255,416.79	0.00	255,416.79	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	171,924.00	0.00	0.00	171,924.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	77,808.89	0.00	77,808.89	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27,303.19	0.00	24,036.22	3,266.97	3,266.97
Support Serv - Technology	1,761,027.03	0.00	0.00	1,761,027.03	1,761,027.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,682.02	0.00	43,682.02	0.00	0.00
Community Services	738,198.12	2,809.13	735,388.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,693,661.90	**103,279.63**	**27,654,164.27**	**1,936,218.00**	**1,764,294.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41926 Hope Academy of West Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,999,697.00	1,270.00	2,998,427.00	0.00	0.00
Support Serv - Pupil	325,642.00	0.00	325,642.00	0.00	0.00
Support Serv - Instructional	227,345.00	0.00	227,345.00	0.00	0.00
Support Serv - Board of Ed	18,009.00	0.00	18,009.00	0.00	0.00
Support Serv - Executive Adm	142,776.00	0.00	142,776.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	336,963.00	0.00	336,963.00	0.00	0.00
Support Serv - Business	224,755.00	1,877.00	0.00	222,878.00	222,878.00
Operations and Maintenance	376,291.00	12,948.00	14,088.00	349,255.00	0.00
Pupil Transportation	43,216.00	0.00	43,216.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	79.00	0.00	79.00	0.00	0.00
Support Serv - Staff & Personnel	28,709.00	0.00	750.00	27,959.00	27,959.00
Support Serv - Technology	36,061.00	0.00	2,000.00	34,061.00	34,061.00
Support Serv - Pupil Accounting	34,667.00	0.00	34,667.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,755.00	0.00	5,755.00	0.00	0.00
Community Services	68,233.00	0.00	68,233.00	0.00	0.00
Payments to Government Agencies	3,478.00	3,478.00	0.00	0.00	0.00
Facilities Acquisition	666,671.00	666,671.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,538,347.00	**686,244.00**	**4,217,950.00**	**634,153.00**	**284,898.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41928 River City Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,551,528.00	0.00	2,551,528.00	0.00	0.00
Support Serv - Pupil	407,584.00	0.00	407,584.00	0.00	0.00
Support Serv - Instructional	685,537.00	0.00	685,537.00	0.00	0.00
Support Serv - Board of Ed	55,114.00	0.00	55,114.00	0.00	0.00
Support Serv - Executive Adm	148,790.00	0.00	148,790.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	529,165.00	0.00	529,165.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,484,055.00	0.00	32,025.00	1,452,030.00	0.00
Pupil Transportation	3,592.00	0.00	3,592.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,828.00	0.00	35,828.00	0.00	0.00
Support Serv - Staff & Personnel	81,792.00	0.00	0.00	81,792.00	81,792.00
Support Serv - Technology	54,465.00	0.00	944.00	53,521.00	53,521.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,933.00	0.00	27,933.00	0.00	0.00
Support Serv - Other	5,282.00	0.00	5,282.00	0.00	0.00
Community Services	512.00	0.00	512.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,421.00	0.00	244,421.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,403,605.00	**0.00**	**4,728,255.00**	**1,675,350.00**	**223,320.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41929 NexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	537,146.00	7,790.00	529,356.00	0.00	0.00
Support Serv - Pupil	126,156.00	0.00	126,156.00	0.00	0.00
Support Serv - Instructional	10,621.00	0.00	10,621.00	0.00	0.00
Support Serv - Board of Ed	18,206.00	0.00	18,206.00	0.00	0.00
Support Serv - Executive Adm	129,806.00	0.00	129,806.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	241,028.00	0.00	241,028.00	0.00	0.00
Support Serv - Business	3,383.00	3,290.00	0.00	93.00	93.00
Operations and Maintenance	2,057,042.00	0.00	0.00	2,057,042.00	0.00
Pupil Transportation	3,710.00	0.00	3,710.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	429.00	0.00	429.00	0.00	0.00
Support Serv - Technology	11,850.00	4,634.00	0.00	7,216.00	7,216.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	300.00	0.00	300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,058.00	0.00	3,058.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,142,735.00	**15,714.00**	**1,062,670.00**	**2,064,351.00**	**7,309.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41930 Grand River Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,710,392.00	0.00	2,710,392.00	0.00	0.00
Support Serv - Pupil	321,620.00	0.00	321,620.00	0.00	0.00
Support Serv - Instructional	644,524.00	0.00	644,524.00	0.00	0.00
Support Serv - Board of Ed	59,665.00	0.00	59,665.00	0.00	0.00
Support Serv - Executive Adm	225,468.00	0.00	225,468.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	732,534.00	0.00	732,534.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,267,582.00	0.00	38,673.00	1,228,909.00	0.00
Pupil Transportation	941.00	0.00	941.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66,875.00	0.00	66,875.00	0.00	0.00
Support Serv - Staff & Personnel	134,441.00	0.00	0.00	134,441.00	134,441.00
Support Serv - Technology	292,024.00	0.00	0.00	292,024.00	292,024.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	78,878.00	0.00	78,878.00	0.00	0.00
Community Services	717.00	0.00	717.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,319.00	0.00	185,319.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,819,012.00	**0.00**	**5,075,508.00**	**1,743,504.00**	**514,595.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
41931 PrepNet Virtual Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,054,970.00	0.00	5,054,970.00	0.00	0.00
Support Serv - Pupil	281,998.00	0.00	281,998.00	0.00	0.00
Support Serv - Instructional	1,630,327.00	0.00	1,630,327.00	0.00	0.00
Support Serv - Board of Ed	61,304.00	0.00	61,304.00	0.00	0.00
Support Serv - Executive Adm	374,641.00	0.00	374,641.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,581,842.00	0.00	2,581,842.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	127,368.00	0.00	0.00	127,368.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	363,663.00	0.00	363,663.00	0.00	0.00
Support Serv - Staff & Personnel	197,179.00	0.00	0.00	197,179.00	197,179.00
Support Serv - Technology	479,045.00	0.00	0.00	479,045.00	479,045.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	2,333.00	0.00	2,333.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,252,702.00	**0.00**	**10,360,980.00**	**891,722.00**	**764,354.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
42030 Grant Township S/D #2
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	148,796.00	0.00	148,796.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	35,377.00	0.00	35,377.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,790.00	0.00	0.00	15,790.00	0.00
Pupil Transportation	24,622.00	0.00	24,622.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	224,585.00	**0.00**	**208,795.00**	**15,790.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
43040 Baldwin Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,047,687.56	0.00	5,047,687.56	0.00	0.00
Support Serv - Pupil	479,546.84	0.00	479,546.84	0.00	0.00
Support Serv - Instructional	252,513.53	0.00	252,513.53	0.00	0.00
Support Serv - Board of Ed	156,237.67	0.00	156,237.67	0.00	0.00
Support Serv - Executive Adm	325,628.19	0.00	325,628.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	541,345.93	0.00	541,345.93	0.00	0.00
Support Serv - Business	281,138.31	29,509.07	0.00	251,629.24	251,629.24
Operations and Maintenance	920,107.95	0.00	3,850.52	916,257.43	0.00
Pupil Transportation	693,719.23	0.00	693,719.23	0.00	0.00
Support Serv - Planning & Research	22,318.50	0.00	22,318.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	212,682.49	0.00	148,127.47	64,555.02	64,555.02
Support Serv - Technology	233,507.29	0.00	14,775.45	218,731.84	218,731.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	165,492.43	2,785.00	162,707.43	0.00	0.00
Community Services	12,673.07	0.00	12,673.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,537.99	22,537.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	53,174.22	0.00	53,174.22	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,484.73	0.00	13,349.89	134.84	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	515,536.78	217,086.61	298,450.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	28,950,000.00	28,950,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	624,636.01	624,636.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,523,968.72	**29,846,554.68**	**8,226,105.67**	**1,451,308.37**	**534,916.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
44000 Lapeer ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	442,865.80	0.00	442,865.80	0.00	0.00
Support Serv - Pupil	254,884.99	0.00	254,884.99	0.00	0.00
Support Serv - Instructional	1,234,878.46	1,606.05	1,233,272.41	0.00	0.00
Support Serv - Board of Ed	20,132.73	0.00	20,132.73	0.00	0.00
Support Serv - Executive Adm	430,340.23	1,531.40	428,808.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,538.44	0.00	1,538.44	0.00	0.00
Support Serv - Business	463,657.34	3,681.14	13,233.00	446,743.20	446,743.20
Operations and Maintenance	208,011.08	4,674.36	0.00	203,336.72	0.00
Pupil Transportation	4,203.40	0.00	4,203.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,213.78	0.00	9,213.78	0.00	0.00
Support Serv - Staff & Personnel	215,982.11	0.00	0.00	215,982.11	215,982.11
Support Serv - Technology	1,352,121.25	204,973.27	0.00	1,147,147.98	1,147,147.98
Support Serv - Pupil Accounting	84,085.00	0.00	84,085.00	0.00	0.00
Support Serv - Central - Other	30,000.00	0.00	30,000.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	76,527.72	0.00	76,527.72	0.00	0.00
Payments to Government Agencies	1,565,486.84	1,565,486.84	0.00	0.00	0.00
Facilities Acquisition	1,392.44	1,392.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,763,611.13	221,752.64	5,541,858.49	0.00	0.00
Support Serv - Pupil	3,000,843.19	12,241.94	2,988,601.25	0.00	0.00
Support Serv - Instructional	866,557.92	748.60	865,809.32	0.00	0.00
Support Serv - Board of Ed	62,250.00	0.00	62,250.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	836,837.76	12,051.34	824,786.42	0.00	0.00
Support Serv - Business	7,719.21	1,580.30	5,412.00	726.91	726.91
Operations and Maintenance	992,032.58	69,190.18	0.00	922,842.40	0.00
Pupil Transportation	33,061.98	0.00	33,061.98	0.00	0.00
Support Serv - Planning & Research	78,770.65	0.00	78,770.65	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	142,218.39	0.00	142,218.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,114,902.32	2,087,118.47	27,783.85	0.00	0.00
Facilities Acquisition	249,259.27	217,259.27	32,000.00	0.00	0.00
Debt Service Funds					
All Costs **	476,000.00	476,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,776.01	15,776.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,035,162.02	**4,897,064.25**	**13,201,318.45**	**2,936,779.32**	**1,810,600.20**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
44010 Lapeer Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	30,943,795.68	52,424.03	30,891,371.65	0.00	0.00
Support Serv - Pupil	3,792,172.47	3,892.04	3,788,280.43	0.00	0.00
Support Serv - Instructional	4,203,716.07	7,783.47	4,195,932.60	0.00	0.00
Support Serv - Board of Ed	97,856.77	0.00	97,856.77	0.00	0.00
Support Serv - Executive Adm	411,291.82	3,270.30	408,021.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,188,838.02	2,331.28	3,186,506.74	0.00	0.00
Support Serv - Business	1,218,135.86	143,355.78	7,615.87	1,067,164.21	1,067,164.21
Operations and Maintenance	4,268,700.52	21,860.72	66,455.76	4,180,384.04	0.00
Pupil Transportation	3,676,582.93	340,035.90	3,336,547.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	128,682.25	0.00	128,682.25	0.00	0.00
Support Serv - Staff & Personnel	406,341.60	0.00	16,971.41	389,370.19	389,370.19
Support Serv - Technology	1,575,478.39	604,064.07	93,200.32	878,214.00	878,214.00
Support Serv - Pupil Accounting	165,204.60	0.00	165,204.60	0.00	0.00
Support Serv - Central - Other	385.49	0.00	385.49	0.00	0.00
Support Serv - Other	1,013,901.08	0.00	1,013,901.08	0.00	0.00
Community Services	578,653.93	5,880.00	572,773.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	33,601.36	33,601.36	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,414.67	0.00	16,333.81	2,080.86	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,164,098.39	1,175,219.53	1,988,878.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,604,429.51	3,604,429.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	62,490,281.41	**5,998,147.99**	**49,974,920.12**	**6,517,213.30**	**2,334,748.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
44020 Almont Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,780,331.82	5,491.54	9,774,840.28	0.00	0.00
Support Serv - Pupil	486,750.79	95.75	486,655.04	0.00	0.00
Support Serv - Instructional	338,037.66	356.84	337,680.82	0.00	0.00
Support Serv - Board of Ed	54,638.20	0.00	54,638.20	0.00	0.00
Support Serv - Executive Adm	316,931.37	590.20	316,341.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,032,043.17	1,500.00	1,030,543.17	0.00	0.00
Support Serv - Business	335,376.31	15,989.17	2,273.73	317,113.41	317,113.41
Operations and Maintenance	1,301,811.08	19,563.89	36,006.53	1,246,240.66	0.00
Pupil Transportation	956,435.30	0.00	956,435.30	0.00	0.00
Support Serv - Planning & Research	865.00	0.00	865.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,263.43	0.00	5,263.43	0.00	0.00
Support Serv - Technology	356,368.38	25,990.76	9,779.01	320,598.61	320,598.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,832.48	1,426.25	338,406.23	0.00	0.00
Community Services	68,727.35	309.00	68,418.35	0.00	0.00
Payments to Government Agencies	120,227.00	120,227.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	917,916.71	328,976.07	588,940.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,386,309.98	3,386,309.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	263,573.90	263,573.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,061,439.93	**4,170,400.35**	**14,007,086.90**	**1,883,952.68**	**637,712.02**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
44050 Dryden Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,507,685.82	148,532.84	3,359,152.98	0.00	0.00
Support Serv - Pupil	153,392.72	0.00	153,392.72	0.00	0.00
Support Serv - Instructional	108,001.31	4,189.21	103,812.10	0.00	0.00
Support Serv - Board of Ed	35,898.80	0.00	35,898.80	0.00	0.00
Support Serv - Executive Adm	138,766.08	3,263.80	135,502.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	394,864.85	819.09	394,045.76	0.00	0.00
Support Serv - Business	118,410.16	3,424.20	9,758.00	105,227.96	105,227.96
Operations and Maintenance	726,754.47	143,490.69	23,298.75	559,965.03	0.00
Pupil Transportation	185,661.27	0.00	185,661.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	162.50	0.00	162.50	0.00	0.00
Support Serv - Staff & Personnel	19,178.65	0.00	19,178.65	0.00	0.00
Support Serv - Technology	34,759.61	0.00	614.00	34,145.61	34,145.61
Support Serv - Pupil Accounting	791.00	0.00	791.00	0.00	0.00
Support Serv - Central - Other	1,590.01	0.00	1,590.01	0.00	0.00
Support Serv - Other	200,438.62	7,441.45	192,997.17	0.00	0.00
Community Services	232,460.44	0.00	232,460.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,169.50	32,169.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	479,866.86	224,818.35	255,048.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,295.88	44,295.88	0.00	0.00	0.00
Debt Service Funds					
All Costs **	582,093.76	582,093.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	36,799.64	36,799.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,034,041.95	**1,231,338.41**	**5,103,364.94**	**699,338.60**	**139,373.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
44060 Imlay City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,720,673.76	115,812.82	13,604,860.94	0.00	0.00
Support Serv - Pupil	1,713,602.33	4,868.27	1,708,734.06	0.00	0.00
Support Serv - Instructional	684,574.67	3,310.91	681,263.76	0.00	0.00
Support Serv - Board of Ed	51,984.28	0.00	51,984.28	0.00	0.00
Support Serv - Executive Adm	349,503.29	6,947.87	342,555.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,525,932.57	3,690.20	1,522,242.37	0.00	0.00
Support Serv - Business	418,582.32	2,368.42	20,928.95	395,284.95	395,284.95
Operations and Maintenance	2,053,646.75	18,605.91	118,872.70	1,916,168.14	0.00
Pupil Transportation	1,459,862.20	455.00	1,459,407.20	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	764.00	0.00	764.00	0.00	0.00
Support Serv - Staff & Personnel	42,195.72	0.00	13,991.22	28,204.50	28,204.50
Support Serv - Technology	318,840.74	147.98	22,384.63	296,308.13	296,308.13
Support Serv - Pupil Accounting	15,206.20	0.00	15,206.20	0.00	0.00
Support Serv - Central - Other	3,960.00	0.00	3,960.00	0.00	0.00
Support Serv - Other	561,909.27	25,333.73	536,575.54	0.00	0.00
Community Services	285,782.14	1,919.04	283,863.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	41,006.00	41,006.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,454,836.82	604,220.98	850,615.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,941,384.92	2,941,384.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,703,767.00	11,703,767.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,348,014.98	**15,473,839.05**	**21,238,210.21**	**2,635,965.72**	**719,797.58**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
44090 North Branch Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,452,204.72	6,793.66	15,445,411.06	0.00	0.00
Support Serv - Pupil	974,137.40	0.00	974,137.40	0.00	0.00
Support Serv - Instructional	564,654.83	0.00	564,654.83	0.00	0.00
Support Serv - Board of Ed	93,496.19	0.00	93,496.19	0.00	0.00
Support Serv - Executive Adm	367,419.78	0.00	367,419.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,294,532.03	468.28	1,294,063.75	0.00	0.00
Support Serv - Business	393,932.54	32,676.21	0.00	361,256.33	361,256.33
Operations and Maintenance	3,233,495.35	1,537,369.99	0.00	1,696,125.36	0.00
Pupil Transportation	1,320,324.95	14,000.00	1,306,324.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	629,861.24	187,335.84	14,370.24	428,155.16	428,155.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	423,921.29	66,195.74	357,725.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,765,231.30	651,031.91	1,114,199.39	0.00	0.00
Community Services	264,140.12	5,067.86	259,072.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,971,961.32	5,971,961.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,749,313.06	**8,472,900.81**	**21,790,875.40**	**2,485,536.85**	**789,411.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
44901 Chatfield School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,606,184.45	49,977.57	3,556,206.88	0.00	0.00
Support Serv - Pupil	152,034.08	0.00	152,034.08	0.00	0.00
Support Serv - Instructional	130,472.31	0.00	130,472.31	0.00	0.00
Support Serv - Board of Ed	150,001.54	0.00	150,001.54	0.00	0.00
Support Serv - Executive Adm	86,078.49	0.00	86,078.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	288,405.42	0.00	288,405.42	0.00	0.00
Support Serv - Business	97,967.78	0.00	0.00	97,967.78	97,967.78
Operations and Maintenance	466,534.69	0.00	37,594.50	428,940.19	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	117,164.87	0.00	0.00	117,164.87	117,164.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	158,012.28	0.00	158,012.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,791.30	93,371.55	53,419.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	52,375.15	52,375.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,452,022.36	**195,724.27**	**4,612,225.25**	**644,072.84**	**215,132.65**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
45010 Glen Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,775,686.32	11,029.98	7,764,656.34	0.00	0.00
Support Serv - Pupil	711,289.35	1,865.86	709,423.49	0.00	0.00
Support Serv - Instructional	329,286.37	0.00	329,286.37	0.00	0.00
Support Serv - Board of Ed	90,436.20	1,271.60	89,164.60	0.00	0.00
Support Serv - Executive Adm	433,324.11	8,390.94	424,933.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	636,494.08	265.98	636,228.10	0.00	0.00
Support Serv - Business	290,613.63	3,496.86	0.00	287,116.77	287,116.77
Operations and Maintenance	1,282,901.79	78,814.15	92,000.17	1,112,087.47	0.00
Pupil Transportation	1,057,748.99	292,658.80	765,090.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,035.20	0.00	2,035.20	0.00	0.00
Support Serv - Staff & Personnel	4,444.62	0.00	0.00	4,444.62	4,444.62
Support Serv - Technology	682,303.60	305,172.91	0.00	377,130.69	377,130.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	256,706.50	256,706.50	0.00	0.00	0.00
Support Serv - Other	789,040.32	66,422.00	722,618.32	0.00	0.00
Community Services	294,850.73	7,548.89	287,301.84	0.00	0.00
Payments to Government Agencies	8,583.97	8,583.97	0.00	0.00	0.00
Facilities Acquisition	2,344,386.13	2,343,712.85	673.28	0.00	0.00
Special Revenue Funds					
Instructional	500.00	0.00	500.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,773.35	0.00	3,773.35	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,142,072.50	256,694.82	885,377.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	89,694.47	89,694.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,226,172.23	**3,732,330.58**	**12,713,062.10**	**1,780,779.55**	**668,692.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
45020 Leland Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,044,539.42	14,686.19	4,029,853.23	0.00	0.00
Support Serv - Pupil	321,042.98	0.00	321,042.98	0.00	0.00
Support Serv - Instructional	192,039.79	0.00	192,039.79	0.00	0.00
Support Serv - Board of Ed	74,571.42	0.00	74,571.42	0.00	0.00
Support Serv - Executive Adm	249,991.28	0.00	249,991.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,346.62	0.00	312,346.62	0.00	0.00
Support Serv - Business	229,600.05	1,213.76	0.00	228,386.29	228,386.29
Operations and Maintenance	637,834.23	400.06	88,283.00	549,151.17	0.00
Pupil Transportation	275,821.98	0.00	275,821.98	0.00	0.00
Support Serv - Planning & Research	2,434.53	0.00	2,434.53	0.00	0.00
Support Serv - Communication	17,284.16	0.00	17,284.16	0.00	0.00
Support Serv - Staff & Personnel	229.35	0.00	0.00	229.35	229.35
Support Serv - Technology	167,541.59	0.00	88,184.00	79,357.59	79,357.59
Support Serv - Pupil Accounting	59,275.40	0.00	59,275.40	0.00	0.00
Support Serv - Central - Other	17,061.05	0.00	17,061.05	0.00	0.00
Support Serv - Other	204,439.24	0.00	204,439.24	0.00	0.00
Community Services	4,263.17	0.00	4,263.17	0.00	0.00
Payments to Government Agencies	22,753.58	22,753.58	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	553,477.12	134,105.03	419,372.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,896,098.62	1,896,098.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,113,005.22	3,113,005.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,395,650.80	**5,182,262.46**	**6,356,263.94**	**857,124.40**	**307,973.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
45040 Northport Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,322,943.27	24,996.97	2,297,946.30	0.00	0.00
Support Serv - Pupil	144,359.85	0.00	144,359.85	0.00	0.00
Support Serv - Instructional	26,597.16	0.00	26,597.16	0.00	0.00
Support Serv - Board of Ed	29,136.79	0.00	29,136.79	0.00	0.00
Support Serv - Executive Adm	354,631.75	0.00	354,631.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	154,642.22	0.00	154,642.22	0.00	0.00
Support Serv - Business	108,509.80	3,417.07	0.00	105,092.73	105,092.73
Operations and Maintenance	551,010.34	2,620.50	29,028.16	519,361.68	0.00
Pupil Transportation	322,407.89	0.00	322,407.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,453.72	0.00	0.00	1,453.72	1,453.72
Support Serv - Technology	123,305.75	998.00	4,725.58	117,582.17	117,582.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	45,364.29	0.00	45,364.29	0.00	0.00
Support Serv - Other	55,463.42	5,971.55	49,491.87	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	225.84	225.84	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,194.03	105,356.51	228,837.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	318,577.80	318,577.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,892,823.92	**462,164.24**	**3,687,169.38**	**743,490.30**	**224,128.62**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
45050 Suttons Bay Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,374,880.88	163.08	4,374,717.80	0.00	0.00
Support Serv - Pupil	274,586.92	0.00	274,586.92	0.00	0.00
Support Serv - Instructional	121,598.55	0.00	121,598.55	0.00	0.00
Support Serv - Board of Ed	45,496.29	363.46	45,132.83	0.00	0.00
Support Serv - Executive Adm	314,223.87	0.00	314,223.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	467,108.97	0.00	467,108.97	0.00	0.00
Support Serv - Business	149,996.26	0.00	0.00	149,996.26	149,996.26
Operations and Maintenance	892,706.42	33,307.70	0.00	859,398.72	0.00
Pupil Transportation	542,648.34	78.48	542,569.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,759.37	0.00	19,759.37	0.00	0.00
Support Serv - Staff & Personnel	29,347.95	0.00	0.00	29,347.95	29,347.95
Support Serv - Technology	208,852.31	0.00	11,406.00	197,446.31	197,446.31
Support Serv - Pupil Accounting	37,949.40	0.00	37,949.40	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,575.86	179.90	199,395.96	0.00	0.00
Community Services	75,832.05	7.58	75,824.47	0.00	0.00
Payments to Government Agencies	5,509.43	5,509.43	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	331,802.96	118,399.75	213,403.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	763,681.74	763,681.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,390,144.59	1,390,144.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,245,702.16	**2,311,835.71**	**6,697,677.21**	**1,236,189.24**	**376,790.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
45901 Leelanau Montessori Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	572,682.71	291.79	572,390.92	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	85,362.81	0.00	85,362.81	0.00	0.00
Support Serv - Board of Ed	14,950.64	0.00	14,950.64	0.00	0.00
Support Serv - Executive Adm	19,863.43	0.00	19,863.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	149,582.53	0.00	149,582.53	0.00	0.00
Support Serv - Business	23,857.55	0.00	0.00	23,857.55	23,857.55
Operations and Maintenance	107,415.52	0.00	0.00	107,415.52	0.00
Pupil Transportation	2,456.52	0.00	2,456.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,556.92	0.00	0.00	24,556.92	24,556.92
Support Serv - Technology	1,233.50	0.00	0.00	1,233.50	1,233.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	16,960.39	0.00	16,960.39	0.00	0.00
Community Services	17,867.81	1,418.42	16,449.39	0.00	0.00
Payments to Government Agencies	35.79	35.79	0.00	0.00	0.00
Facilities Acquisition	77,172.69	77,172.69	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,854.31	11,854.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,125,853.12	**90,773.00**	**878,016.63**	**157,063.49**	**49,647.97**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46000 Lenawee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	655,968.08	18,872.00	637,096.08	0.00	0.00
Support Serv - Pupil	981,055.95	12,495.33	968,560.62	0.00	0.00
Support Serv - Instructional	2,436,849.18	4,154.50	2,432,694.68	0.00	0.00
Support Serv - Board of Ed	39,863.26	0.00	39,863.26	0.00	0.00
Support Serv - Executive Adm	409,773.86	0.00	409,773.86	0.00	0.00
Support Serv - Grant Writer	181,939.13	0.00	181,939.13	0.00	0.00
Support Serv - School Adm	146,553.88	606.26	145,947.62	0.00	0.00
Support Serv - Business	725,216.65	4,176.66	36,430.03	684,609.96	684,609.96
Operations and Maintenance	256,554.94	602.98	0.00	255,951.96	0.00
Pupil Transportation	2,254.16	0.00	2,254.16	0.00	0.00
Support Serv - Planning & Research	371,597.39	0.00	371,597.39	0.00	0.00
Support Serv - Communication	113,203.25	0.00	113,203.25	0.00	0.00
Support Serv - Staff & Personnel	511,047.82	0.00	22,764.60	488,283.22	488,283.22
Support Serv - Technology	837,569.89	6,128.67	0.00	831,441.22	831,441.22
Support Serv - Pupil Accounting	141,024.95	922.00	140,102.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	625,239.06	0.00	625,239.06	0.00	0.00
Payments to Government Agencies	1,599,566.16	1,599,566.16	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	19,955,899.99	529,044.78	19,426,855.21	0.00	0.00
Support Serv - Pupil	10,315,783.13	50.00	10,315,733.13	0.00	0.00
Support Serv - Instructional	2,758,848.93	15,741.33	2,743,107.60	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	275,809.78	0.00	275,809.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	809,974.46	12,733.66	797,240.80	0.00	0.00
Support Serv - Business	205,834.39	19,415.61	0.00	186,418.78	186,418.78
Operations and Maintenance	1,920,722.63	8,669.62	495.89	1,911,557.12	0.00
Pupil Transportation	1,939,794.58	0.00	1,939,794.58	0.00	0.00
Support Serv - Planning & Research	155,116.37	0.00	155,116.37	0.00	0.00
Support Serv - Communication	9,907.49	0.00	9,907.49	0.00	0.00
Support Serv - Staff & Personnel	15,769.79	0.00	0.00	15,769.79	15,769.79
Support Serv - Technology	590,361.99	521.00	0.00	589,840.99	589,840.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,242.54	0.00	10,242.54	0.00	0.00
Community Services	394,083.98	0.00	394,083.98	0.00	0.00
Payments to Government Agencies	4,290.12	4,290.12	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,828,747.20	3,828,747.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	22,576,240.75	22,576,240.75	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	75,802,705.73	**28,642,978.63**	**42,195,854.06**	**4,963,873.04**	**2,796,363.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46010 Adrian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,670,610.06	131,265.29	22,539,344.77	0.00	0.00
Support Serv - Pupil	2,849,017.79	22,680.67	2,826,337.12	0.00	0.00
Support Serv - Instructional	1,801,474.54	4,765.03	1,796,709.51	0.00	0.00
Support Serv - Board of Ed	82,730.77	0.00	82,730.77	0.00	0.00
Support Serv - Executive Adm	768,275.15	148.99	768,126.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,266,742.89	1,464.50	2,265,278.39	0.00	0.00
Support Serv - Business	777,057.98	40,320.86	13,094.90	723,642.22	723,642.22
Operations and Maintenance	3,199,518.66	37,639.59	246,715.25	2,915,163.82	0.00
Pupil Transportation	1,240,602.17	0.00	1,240,602.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	641,461.51	30,190.25	68,000.21	543,271.05	543,271.05
Support Serv - Pupil Accounting	500.00	0.00	500.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,042,052.83	39,653.75	1,002,399.08	0.00	0.00
Community Services	298,535.37	0.00	298,535.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,397,700.19	1,397,700.19	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	14,435.43	0.00	14,435.43	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	725.41	0.00	725.41	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,280.98	0.00	1,216.93	64.05	0.00
Pupil Transportation	11,325.02	0.00	11,325.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,089,894.28	920,883.41	1,169,010.87	0.00	0.00
Community Services	17,768.74	0.00	17,768.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,743,312.82	4,743,312.82	0.00	0.00	0.00
Capital Project Funds					
All Costs	946,052.22	946,052.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	13,076.54	6,697.43	6,379.11	0.00	0.00
Internal Service Funds					
All Costs	6,173.38	6,173.38	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,880,324.73	**8,328,948.38**	**34,369,235.21**	**4,182,141.14**	**1,266,913.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46020 Addison Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,919,546.14	8,053.00	5,911,493.14	0.00	0.00
Support Serv - Pupil	357,912.20	548.90	357,363.30	0.00	0.00
Support Serv - Instructional	22,182.24	0.00	22,182.24	0.00	0.00
Support Serv - Board of Ed	33,745.92	0.00	33,745.92	0.00	0.00
Support Serv - Executive Adm	328,681.08	0.00	328,681.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	455,320.08	2,508.00	452,812.08	0.00	0.00
Support Serv - Business	169,825.03	217.76	31,924.41	137,682.86	137,682.86
Operations and Maintenance	1,137,481.60	33,326.78	54,522.65	1,049,632.17	0.00
Pupil Transportation	520,453.36	0.00	520,453.36	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,469.57	0.00	1,469.57	0.00	0.00
Support Serv - Technology	95,679.89	11,541.32	0.00	84,138.57	84,138.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	439,902.24	25,965.95	413,936.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	708,365.16	358,287.51	350,077.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,346,400.00	1,346,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,536,964.51	**1,786,849.22**	**8,478,661.69**	**1,271,453.60**	**221,821.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46040 Blissfield Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,019,197.44	210,053.66	8,809,143.78	0.00	0.00
Support Serv - Pupil	207,207.92	0.00	207,207.92	0.00	0.00
Support Serv - Instructional	311,079.20	152,122.42	158,956.78	0.00	0.00
Support Serv - Board of Ed	43,437.03	0.00	43,437.03	0.00	0.00
Support Serv - Executive Adm	249,360.29	0.00	249,360.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	831,507.84	3,176.21	828,331.63	0.00	0.00
Support Serv - Business	359,147.78	318.53	0.00	358,829.25	358,829.25
Operations and Maintenance	1,343,165.24	68,097.44	1,479.45	1,273,588.35	0.00
Pupil Transportation	739,561.77	82,309.00	657,252.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	823.90	0.00	0.00	823.90	823.90
Support Serv - Technology	237,920.60	49,388.53	3,038.17	185,493.90	185,493.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	406,878.31	4,092.00	402,786.31	0.00	0.00
Community Services	1,623.43	0.00	1,623.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	28,051.81	28,051.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	922,175.81	283,989.67	638,186.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	63.13	63.13	0.00	0.00	0.00
Trust Funds					
All Costs *	78,779.27	0.00	78,779.27	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,779,980.77	**881,662.40**	**12,079,582.97**	**1,818,735.40**	**545,147.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46050 Britton Deerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,134,133.69	5,088.16	3,129,045.53	0.00	0.00
Support Serv - Pupil	234,675.56	0.00	234,675.56	0.00	0.00
Support Serv - Instructional	19,820.73	0.00	19,820.73	0.00	0.00
Support Serv - Board of Ed	61,008.56	0.00	61,008.56	0.00	0.00
Support Serv - Executive Adm	192,808.95	0.00	192,808.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	346,267.70	0.00	346,267.70	0.00	0.00
Support Serv - Business	115,303.65	16,919.87	14,431.15	83,952.63	83,952.63
Operations and Maintenance	703,795.19	28,099.12	10,860.29	664,835.78	0.00
Pupil Transportation	333,599.54	57,861.10	275,738.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,264.63	0.00	0.00	3,264.63	3,264.63
Support Serv - Technology	29,724.23	0.00	0.00	29,724.23	29,724.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,497.89	3,075.00	350,422.89	0.00	0.00
Community Services	1,035.75	0.00	1,035.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	307,442.50	160,200.38	147,242.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	371,100.00	371,100.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	247,463.58	247,463.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,454,942.15	**889,807.21**	**4,783,357.67**	**781,777.27**	**116,941.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46060 Clinton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,642,454.90	23,153.74	8,619,301.16	0.00	0.00
Support Serv - Pupil	357,881.80	0.00	357,881.80	0.00	0.00
Support Serv - Instructional	643,003.16	6,560.97	636,442.19	0.00	0.00
Support Serv - Board of Ed	45,105.31	0.00	45,105.31	0.00	0.00
Support Serv - Executive Adm	279,651.73	0.00	279,651.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	835,224.17	0.00	835,224.17	0.00	0.00
Support Serv - Business	279,979.21	15,355.88	33,222.67	231,400.66	231,400.66
Operations and Maintenance	1,067,817.51	18,434.94	0.00	1,049,382.57	0.00
Pupil Transportation	649,348.87	120,983.00	528,365.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,883.80	0.00	3,883.80	0.00	0.00
Support Serv - Technology	93,336.09	19,958.76	0.00	73,377.33	73,377.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	959,832.00	80,070.31	879,761.69	0.00	0.00
Community Services	813.51	0.00	813.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,639.78	2,639.78	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	612,684.67	343,395.53	269,289.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,095,454.35	1,095,454.35	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,485,276.17	1,485,276.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,054,387.03	**3,211,283.43**	**12,488,943.04**	**1,354,160.56**	**304,777.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46080 Hudson Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,109,903.37	94,489.74	8,015,413.63	0.00	0.00
Support Serv - Pupil	314,881.91	0.00	314,881.91	0.00	0.00
Support Serv - Instructional	569,112.19	16,413.30	552,698.89	0.00	0.00
Support Serv - Board of Ed	40,337.13	0.00	40,337.13	0.00	0.00
Support Serv - Executive Adm	455,908.82	0.00	455,908.82	0.00	0.00
Support Serv - Grant Writer	135,844.02	0.00	135,844.02	0.00	0.00
Support Serv - School Adm	1,166,475.40	0.00	1,166,475.40	0.00	0.00
Support Serv - Business	242,294.34	41,068.65	1,614.75	199,610.94	199,610.94
Operations and Maintenance	1,312,200.32	10,155.00	27,095.78	1,274,949.54	0.00
Pupil Transportation	825,446.87	118,946.57	706,500.30	0.00	0.00
Support Serv - Planning & Research	15,148.99	0.00	15,148.99	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,332.80	0.00	2,332.80	0.00	0.00
Support Serv - Technology	108,905.38	5,032.22	0.00	103,873.16	103,873.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	691,813.52	19,445.19	672,368.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	262,097.62	219,270.27	42,827.35	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	38,839.97	0.00	38,839.97	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	790,731.73	431,911.04	358,820.69	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	709,312.50	709,312.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,791,586.88	**1,666,044.48**	**12,547,108.76**	**1,578,433.64**	**303,484.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46090 Madison School District (Lenawee)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,022,790.62	85,597.48	12,937,193.14	0.00	0.00
Support Serv - Pupil	566,123.64	0.00	566,123.64	0.00	0.00
Support Serv - Instructional	433,146.55	0.00	433,146.55	0.00	0.00
Support Serv - Board of Ed	24,999.98	0.00	24,999.98	0.00	0.00
Support Serv - Executive Adm	492,278.21	4,256.41	488,021.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,259,977.23	1,344.95	1,258,632.28	0.00	0.00
Support Serv - Business	269,771.93	11,224.89	0.00	258,547.04	258,547.04
Operations and Maintenance	1,294,362.01	0.00	31,953.62	1,262,408.39	0.00
Pupil Transportation	621,038.50	102,044.50	518,994.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	48,909.89	0.00	0.00	48,909.89	48,909.89
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	190,316.62	1,640.29	188,676.33	0.00	0.00
Support Serv - Other	1,031,448.52	25,746.58	1,005,701.94	0.00	0.00
Community Services	92,949.83	24,224.80	68,725.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	410,392.16	410,392.16	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	874,563.58	480,389.48	394,174.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	291,575.00	291,575.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	385,471.50	385,471.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,310,115.77	**1,823,908.04**	**17,916,342.41**	**1,569,865.32**	**307,456.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46100 Morenci Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,410,977.68	6,500.00	4,404,477.68	0.00	0.00
Support Serv - Pupil	166,788.45	0.00	166,788.45	0.00	0.00
Support Serv - Instructional	6,712.50	0.00	6,712.50	0.00	0.00
Support Serv - Board of Ed	52,744.40	0.00	52,744.40	0.00	0.00
Support Serv - Executive Adm	161,057.77	0.00	161,057.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	535,296.33	0.00	535,296.33	0.00	0.00
Support Serv - Business	199,870.97	0.00	0.00	199,870.97	199,870.97
Operations and Maintenance	1,096,561.90	62,193.85	3,091.36	1,031,276.69	0.00
Pupil Transportation	373,731.15	0.00	373,731.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	643.28	0.00	0.00	643.28	643.28
Support Serv - Technology	176,048.60	66,757.86	0.00	109,290.74	109,290.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	264,213.26	0.00	264,213.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	21,584.31	21,584.31	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	820,307.28	397,830.96	422,476.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,139,968.78	1,139,968.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,408,581.01	1,408,581.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,835,087.67	**3,103,416.77**	**6,390,589.22**	**1,341,081.68**	**309,804.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46110 Onsted Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,780,155.65	463.95	9,779,691.70	0.00	0.00
Support Serv - Pupil	692,514.31	0.00	692,514.31	0.00	0.00
Support Serv - Instructional	95,811.38	0.00	95,811.38	0.00	0.00
Support Serv - Board of Ed	15,001.56	0.00	15,001.56	0.00	0.00
Support Serv - Executive Adm	433,509.01	0.00	433,509.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	742,127.79	0.00	742,127.79	0.00	0.00
Support Serv - Business	307,473.08	0.00	5,726.96	301,746.12	301,746.12
Operations and Maintenance	1,507,332.52	1,924.53	79,025.68	1,426,382.31	0.00
Pupil Transportation	565,079.84	0.00	565,079.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	40,419.57	0.00	36,144.97	4,274.60	4,274.60
Support Serv - Technology	298,853.77	0.00	164,473.86	134,379.91	134,379.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	467,094.96	7,901.26	459,193.70	0.00	0.00
Community Services	42,382.63	0.00	42,382.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	780,830.67	288,788.50	492,042.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,209,886.07	2,209,886.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,446,164.05	5,446,164.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,424,636.86	**7,955,128.36**	**13,602,725.56**	**1,866,782.94**	**440,400.63**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46130 Sand Creek Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,628,794.13	86,774.05	5,542,020.08	0.00	0.00
Support Serv - Pupil	309,007.41	0.00	309,007.41	0.00	0.00
Support Serv - Instructional	255,689.22	49.97	255,639.25	0.00	0.00
Support Serv - Board of Ed	36,205.77	0.00	36,205.77	0.00	0.00
Support Serv - Executive Adm	303,498.33	776.56	302,721.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	896,295.41	18,049.11	878,246.30	0.00	0.00
Support Serv - Business	123,115.44	19,753.66	0.00	103,361.78	103,361.78
Operations and Maintenance	1,049,122.75	8,363.12	33,878.53	1,006,881.10	0.00
Pupil Transportation	569,061.18	75,260.75	493,800.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	199.48	0.00	199.48	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	688,059.12	21,621.58	666,437.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	532,758.08	255,774.97	276,983.11	0.00	0.00
Community Services	1,666.15	0.00	1,666.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	490,325.14	490,325.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,883,797.61	**976,748.91**	**8,796,805.82**	**1,110,242.88**	**103,361.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
46140 Tecumseh Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,592,423.72	10,586.72	19,581,837.00	0.00	0.00
Support Serv - Pupil	803,132.27	0.00	803,132.27	0.00	0.00
Support Serv - Instructional	1,032,003.65	16,850.72	1,015,152.93	0.00	0.00
Support Serv - Board of Ed	118,607.95	0.00	118,607.95	0.00	0.00
Support Serv - Executive Adm	475,288.88	0.00	475,288.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,932,650.60	454.81	1,932,195.79	0.00	0.00
Support Serv - Business	402,896.46	21,380.69	614.00	380,901.77	380,901.77
Operations and Maintenance	3,124,249.52	70,349.00	71,502.33	2,982,398.19	0.00
Pupil Transportation	1,356,807.14	0.00	1,356,807.14	0.00	0.00
Support Serv - Planning & Research	6,750.00	0.00	6,750.00	0.00	0.00
Support Serv - Communication	119,063.84	0.00	119,063.84	0.00	0.00
Support Serv - Staff & Personnel	158,793.96	0.00	8,632.22	150,161.74	150,161.74
Support Serv - Technology	435,414.18	8,954.52	9,300.00	417,159.66	417,159.66
Support Serv - Pupil Accounting	112,581.68	0.00	112,581.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	897,629.25	0.00	897,629.25	0.00	0.00
Community Services	371,528.52	17,815.00	353,713.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,028.97	0.00	23,028.97	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	42,824.29	0.00	0.00	42,824.29	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,768,801.64	465,554.60	1,303,247.04	0.00	0.00
Community Services	192,186.03	3,577.46	188,608.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,110,484.13	5,110,484.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	79,570.00	79,570.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,156,716.68	**5,805,577.65**	**28,377,693.38**	**3,973,445.65**	**948,223.17**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47000 Livingston ESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,683,758.36	0.00	3,683,758.36	0.00	0.00
Support Serv - Pupil	1,377,345.10	0.00	1,377,345.10	0.00	0.00
Support Serv - Instructional	1,983,196.48	0.00	1,983,196.48	0.00	0.00
Support Serv - Board of Ed	85,530.78	0.00	85,530.78	0.00	0.00
Support Serv - Executive Adm	392,380.18	0.00	392,380.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	989,787.75	0.00	989,787.75	0.00	0.00
Support Serv - Business	236,038.64	0.00	687.95	235,350.69	235,350.69
Operations and Maintenance	331,187.93	0.00	125,287.13	205,900.80	0.00
Pupil Transportation	9,087,807.96	114,118.00	8,973,689.96	0.00	0.00
Support Serv - Planning & Research	2,660.00	0.00	2,660.00	0.00	0.00
Support Serv - Communication	113,051.26	0.00	113,051.26	0.00	0.00
Support Serv - Staff & Personnel	183,325.85	0.00	11,259.41	172,066.44	172,066.44
Support Serv - Technology	1,287,334.69	1,343.28	7,721.17	1,278,270.24	1,278,270.24
Support Serv - Pupil Accounting	75,192.66	0.00	75,192.66	0.00	0.00
Support Serv - Central - Other	28,928.27	0.00	28,928.27	0.00	0.00
Support Serv - Other	583,124.35	128,574.49	454,549.86	0.00	0.00
Community Services	228,122.68	0.00	228,122.68	0.00	0.00
Payments to Government Agencies	1,360,779.49	1,360,779.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,542,987.50	51,967.31	5,491,020.19	0.00	0.00
Support Serv - Pupil	20,812,702.19	0.00	20,812,702.19	0.00	0.00
Support Serv - Instructional	3,001,835.64	0.00	3,001,835.64	0.00	0.00
Support Serv - Board of Ed	56,086.36	0.00	56,086.36	0.00	0.00
Support Serv - Executive Adm	113,484.96	0.00	113,484.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	711,223.77	56,879.65	0.00	654,344.12	654,344.12
Operations and Maintenance	682,281.48	0.00	0.00	682,281.48	0.00
Pupil Transportation	4,463,578.84	588,355.00	3,875,223.84	0.00	0.00
Support Serv - Planning & Research	145,676.00	0.00	145,676.00	0.00	0.00
Support Serv - Communication	125,092.44	0.00	125,092.44	0.00	0.00
Support Serv - Staff & Personnel	354,719.12	0.00	0.00	354,719.12	354,719.12
Support Serv - Technology	334,919.38	5,373.39	0.00	329,545.99	329,545.99
Support Serv - Pupil Accounting	7,739.56	0.00	7,739.56	0.00	0.00
Support Serv - Central - Other	43,473.41	0.00	43,473.41	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	156,671.92	0.00	156,671.92	0.00	0.00
Payments to Government Agencies	14,503,335.58	14,503,335.58	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	348,750.00	348,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	213,139.02	213,139.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	347,894.17	347,894.17	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	73,995,143.77	**17,720,509.38**	**52,362,155.51**	**3,912,478.88**	**3,024,296.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47010 Brighton Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	64,772,674.64	575,556.65	64,197,117.99	0.00	0.00
Support Serv - Pupil	2,903,540.63	0.00	2,903,540.63	0.00	0.00
Support Serv - Instructional	4,505,663.11	0.00	4,505,663.11	0.00	0.00
Support Serv - Board of Ed	111,420.17	0.00	111,420.17	0.00	0.00
Support Serv - Executive Adm	525,120.22	0.00	525,120.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,783,997.41	0.00	3,783,997.41	0.00	0.00
Support Serv - Business	780,746.98	0.00	0.00	780,746.98	780,746.98
Operations and Maintenance	6,271,564.82	67,220.00	20,646.06	6,183,698.76	0.00
Pupil Transportation	2,385,363.58	433,200.00	1,952,163.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,072.59	0.00	6,072.59	0.00	0.00
Support Serv - Staff & Personnel	412,614.57	0.00	6,382.00	406,232.57	406,232.57
Support Serv - Technology	968,357.27	0.00	12,144.00	956,213.27	956,213.27
Support Serv - Pupil Accounting	74,476.80	0.00	74,476.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,475,457.02	32,288.53	1,443,168.49	0.00	0.00
Community Services	5,188.75	0.00	5,188.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	901,941.86	901,941.86	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	137,702.33	0.00	0.00	137,702.33	0.00
Pupil Transportation	57,617.99	0.00	57,617.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,551,169.13	1,316,807.52	2,234,361.61	0.00	0.00
Community Services	4,289,554.37	17,536.50	4,272,017.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,450,531.61	18,450,531.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,560,799.90	20,560,799.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	136,931,575.75	**42,355,882.57**	**86,111,099.27**	**8,464,593.91**	**2,143,192.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47030 Fowlerville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,331,209.61	19,353.99	19,311,855.62	0.00	0.00
Support Serv - Pupil	1,474,152.95	0.00	1,474,152.95	0.00	0.00
Support Serv - Instructional	692,250.36	0.00	692,250.36	0.00	0.00
Support Serv - Board of Ed	74,501.92	0.00	74,501.92	0.00	0.00
Support Serv - Executive Adm	610,841.90	1,368.68	609,473.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,760,549.25	6,035.74	1,754,513.51	0.00	0.00
Support Serv - Business	420,311.32	34,481.48	0.00	385,829.84	385,829.84
Operations and Maintenance	3,170,148.73	379,884.11	0.00	2,790,264.62	0.00
Pupil Transportation	1,779,161.85	273,040.62	1,506,121.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	185,771.81	0.00	13,088.55	172,683.26	172,683.26
Support Serv - Technology	597,496.15	65,472.98	0.00	532,023.17	532,023.17
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	669,738.90	12,868.36	656,870.54	0.00	0.00
Community Services	1,285.11	0.00	1,285.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	160,173.73	0.00	160,173.73	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	56,741.69	0.00	56,741.69	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	16,517.43	0.00	6,366.79	10,150.64	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,748,514.93	697,747.09	1,050,767.84	0.00	0.00
Community Services	794,904.14	35,247.40	759,656.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	34,968,400.92	34,968,400.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,101,443.95	1,101,443.95	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	69,614,116.65	**37,595,345.32**	**28,127,819.80**	**3,890,951.53**	**1,090,536.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47060 Hartland Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,132,715.27	1,722.05	35,130,993.22	0.00	0.00
Support Serv - Pupil	1,730,826.97	0.00	1,730,826.97	0.00	0.00
Support Serv - Instructional	1,623,764.23	0.00	1,623,764.23	0.00	0.00
Support Serv - Board of Ed	69,359.39	0.00	69,359.39	0.00	0.00
Support Serv - Executive Adm	1,410,109.84	0.00	1,410,109.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,682,278.31	0.00	3,682,278.31	0.00	0.00
Support Serv - Business	531,166.05	42,556.61	9,665.66	478,943.78	478,943.78
Operations and Maintenance	5,937,956.23	80,056.45	43,000.00	5,814,899.78	0.00
Pupil Transportation	2,742,205.40	0.00	2,742,205.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	571,417.86	24,365.00	91,410.34	455,642.52	455,642.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,154,877.78	24,392.32	1,130,485.46	0.00	0.00
Community Services	3,680,842.05	123,974.12	3,556,867.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	238,163.85	238,163.85	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,662,700.59	1,083,630.75	2,579,069.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,884,466.80	14,884,466.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,948,752.39	10,948,752.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,001,603.01	**27,452,080.34**	**53,800,036.59**	**6,749,486.08**	**934,586.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47070 Howell Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	53,045,342.67	275,764.09	52,769,578.58	0.00	0.00
Support Serv - Pupil	4,594,984.89	0.00	4,594,984.89	0.00	0.00
Support Serv - Instructional	2,344,638.18	0.00	2,344,638.18	0.00	0.00
Support Serv - Board of Ed	90,958.00	0.00	90,958.00	0.00	0.00
Support Serv - Executive Adm	571,390.92	0.00	571,390.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,047,336.75	0.00	5,047,336.75	0.00	0.00
Support Serv - Business	792,522.08	14,175.00	59,174.54	719,172.54	719,172.54
Operations and Maintenance	6,328,226.88	90,318.39	358,553.74	5,879,354.75	0.00
Pupil Transportation	4,072,113.31	623,130.00	3,448,983.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	189,390.75	0.00	189,390.75	0.00	0.00
Support Serv - Staff & Personnel	726,380.81	0.00	25,948.07	700,432.74	700,432.74
Support Serv - Technology	1,739,461.89	180,812.57	122,393.63	1,436,255.69	1,436,255.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,206,747.63	81,041.31	1,125,706.32	0.00	0.00
Community Services	1,202,947.16	0.00	1,202,947.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	88,904.83	88,904.83	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	178,533.05	0.00	178,533.05	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	24,370.57	0.00	20,958.69	3,411.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,786,428.24	1,335,235.38	3,451,192.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,346,915.62	16,346,915.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,955,479.02	10,955,479.02	0.00	0.00	0.00
Trust Funds					
All Costs *	74,356.62	0.00	74,356.62	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	114,417,429.87	**29,991,776.21**	**75,687,026.06**	**8,738,627.60**	**2,855,860.97**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47080 Pinckney Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,155,115.85	157,196.00	14,997,919.85	0.00	0.00
Support Serv - Pupil	1,053,101.26	0.00	1,053,101.26	0.00	0.00
Support Serv - Instructional	789,531.50	0.00	789,531.50	0.00	0.00
Support Serv - Board of Ed	78,086.24	0.00	78,086.24	0.00	0.00
Support Serv - Executive Adm	255,408.85	0.00	255,408.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,417,222.30	0.00	1,417,222.30	0.00	0.00
Support Serv - Business	635,831.07	164,761.99	0.00	471,069.08	471,069.08
Operations and Maintenance	3,188,563.15	40,006.00	38,207.01	3,110,350.14	0.00
Pupil Transportation	1,165,268.34	0.00	1,165,268.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	221,021.55	0.00	54,492.01	166,529.54	166,529.54
Support Serv - Technology	449,668.08	0.00	5,542.74	444,125.34	444,125.34
Support Serv - Pupil Accounting	82,017.46	0.00	82,017.46	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	467,728.87	0.00	467,728.87	0.00	0.00
Community Services	671,443.38	0.00	671,443.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	59.81	0.00	59.81	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	37,348.00	0.00	31,745.80	5,602.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,521,711.96	54,930.43	1,466,781.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,900,949.08	13,900,949.08	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,834,357.51	9,834,357.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,924,434.26	**24,152,201.01**	**22,574,556.95**	**4,197,676.30**	**1,081,723.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47900 Light of the World Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,175,362.35	7,347.03	1,168,015.32	0.00	0.00
Support Serv - Pupil	157,246.83	0.00	157,246.83	0.00	0.00
Support Serv - Instructional	19,529.12	0.00	19,529.12	0.00	0.00
Support Serv - Board of Ed	9,500.00	0.00	9,500.00	0.00	0.00
Support Serv - Executive Adm	396,365.55	0.00	396,365.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	187,498.23	18,763.42	168,734.81	0.00	0.00
Support Serv - Business	100,334.79	0.00	0.00	100,334.79	100,334.79
Operations and Maintenance	217,618.20	21,551.28	0.00	196,066.92	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,760.99	1,155.20	0.00	37,605.79	37,605.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,302,216.06	**48,816.93**	**1,919,391.63**	**334,007.50**	**137,940.58**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47901 Kensington Woods Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	552,981.12	0.00	552,981.12	0.00	0.00
Support Serv - Pupil	182,287.39	0.00	182,287.39	0.00	0.00
Support Serv - Instructional	5,963.79	0.00	5,963.79	0.00	0.00
Support Serv - Board of Ed	54,496.99	0.00	54,496.99	0.00	0.00
Support Serv - Executive Adm	61,047.09	0.00	61,047.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	173,361.02	0.00	173,361.02	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	475,373.38	402,155.40	220.23	72,997.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	13,252.24	0.00	0.00	13,252.24	13,252.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	12,523.07	0.00	12,523.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	49,682.00	0.00	49,682.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,580,968.09	**402,155.40**	**1,092,562.70**	**86,249.99**	**13,252.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47902 Charyl Stockwell Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,743,096.00	9,977.00	6,733,119.00	0.00	0.00
Support Serv - Pupil	550,514.00	0.00	550,514.00	0.00	0.00
Support Serv - Instructional	411,530.00	0.00	411,530.00	0.00	0.00
Support Serv - Board of Ed	126,510.00	0.00	126,510.00	0.00	0.00
Support Serv - Executive Adm	992,171.00	0.00	992,171.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	878,180.00	0.00	878,180.00	0.00	0.00
Support Serv - Business	162,841.00	159,076.00	0.00	3,765.00	3,765.00
Operations and Maintenance	5,467,519.00	4,298,281.00	64,822.00	1,104,416.00	0.00
Pupil Transportation	75,437.00	0.00	75,437.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	154,326.00	0.00	0.00	154,326.00	154,326.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	135,462.00	0.00	135,462.00	0.00	0.00
Community Services	279,675.00	0.00	279,675.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	265,808.00	0.00	265,808.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,106,152.00	1,106,152.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	579,540.00	579,540.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,928,761.00	**6,153,026.00**	**10,513,228.00**	**1,262,507.00**	**158,091.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
47903 FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,282,410.00	0.00	1,282,410.00	0.00	0.00
Support Serv - Pupil	129,938.00	0.00	129,938.00	0.00	0.00
Support Serv - Instructional	58,836.00	0.00	58,836.00	0.00	0.00
Support Serv - Board of Ed	43,440.00	0.00	43,440.00	0.00	0.00
Support Serv - Executive Adm	230,664.00	0.00	230,664.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	240,469.00	0.00	240,469.00	0.00	0.00
Support Serv - Business	7,448.00	3,413.00	0.00	4,035.00	4,035.00
Operations and Maintenance	176,821.00	0.00	48,460.00	128,361.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	72,126.00	0.00	22,463.00	49,663.00	49,663.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	25,980.00	0.00	25,980.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	325,363.00	325,363.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	81,625.00	81,625.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,675,120.00	**410,401.00**	**2,082,660.00**	**182,059.00**	**53,698.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
48040 Tahquamenon Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,540,387.52	3,655.16	4,536,732.36	0.00	0.00
Support Serv - Pupil	312,052.88	0.00	312,052.88	0.00	0.00
Support Serv - Instructional	266,908.43	0.00	266,908.43	0.00	0.00
Support Serv - Board of Ed	34,043.32	0.00	34,043.32	0.00	0.00
Support Serv - Executive Adm	273,117.96	0.00	273,117.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	335,981.06	0.00	335,981.06	0.00	0.00
Support Serv - Business	298,513.93	10,949.97	90,854.97	196,708.99	196,708.99
Operations and Maintenance	662,545.22	854.36	34,807.00	626,883.86	0.00
Pupil Transportation	668,845.49	0.00	668,845.49	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,032.85	0.00	43,032.85	0.00	0.00
Support Serv - Staff & Personnel	13,764.01	0.00	13,764.01	0.00	0.00
Support Serv - Technology	329,270.00	0.00	108,201.00	221,069.00	221,069.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,594.37	0.00	8,594.37	0.00	0.00
Support Serv - Other	182,373.58	0.00	182,373.58	0.00	0.00
Community Services	9,599.52	0.00	9,599.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	440,673.43	206,145.94	234,527.49	0.00	0.00
Community Services	173,713.38	0.00	173,713.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	253,696.74	253,696.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,847,113.69	**475,302.17**	**7,327,149.67**	**1,044,661.85**	**417,777.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
49010 St. Ignace Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,655,031.64	695.91	3,654,335.73	0.00	0.00
Support Serv - Pupil	302,114.09	0.00	302,114.09	0.00	0.00
Support Serv - Instructional	319,521.88	0.00	319,521.88	0.00	0.00
Support Serv - Board of Ed	27,232.82	0.00	27,232.82	0.00	0.00
Support Serv - Executive Adm	182,142.29	0.00	182,142.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	399,156.42	0.00	399,156.42	0.00	0.00
Support Serv - Business	106,925.32	0.00	0.00	106,925.32	106,925.32
Operations and Maintenance	657,655.26	13,974.52	13,600.00	630,080.74	0.00
Pupil Transportation	355,623.05	0.00	355,623.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,635.40	0.00	0.00	1,635.40	1,635.40
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	146,593.85	0.00	146,593.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	431,674.71	136,757.38	294,917.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	322,993.99	322,993.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,908,300.72	**474,421.80**	**5,695,237.46**	**738,641.46**	**108,560.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
49020 Bois Blanc Pines School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	126,200.27	0.00	126,200.27	0.00	0.00
Support Serv - Pupil	3,413.00	0.00	3,413.00	0.00	0.00
Support Serv - Instructional	16,252.48	0.00	16,252.48	0.00	0.00
Support Serv - Board of Ed	17,900.94	0.00	17,900.94	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	20,171.88	0.00	0.00	20,171.88	20,171.88
Operations and Maintenance	26,119.95	6,164.99	0.00	19,954.96	0.00
Pupil Transportation	57.00	0.00	57.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	15,553.50	0.00	0.00	15,553.50	15,553.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	20,920.00	18,420.00	2,500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	246,589.02	**24,584.99**	**166,323.69**	**55,680.34**	**35,725.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
49040 Les Cheneaux Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,211,645.76	77,462.86	2,134,182.90	0.00	0.00
Support Serv - Pupil	89,068.71	0.00	89,068.71	0.00	0.00
Support Serv - Instructional	40,799.21	0.00	40,799.21	0.00	0.00
Support Serv - Board of Ed	29,302.54	0.00	29,302.54	0.00	0.00
Support Serv - Executive Adm	231,636.50	0.00	231,636.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,028.32	0.00	189,028.32	0.00	0.00
Support Serv - Business	74,541.84	4,652.65	0.00	69,889.19	69,889.19
Operations and Maintenance	519,190.31	3,055.38	36,783.80	479,351.13	0.00
Pupil Transportation	232,535.75	0.00	232,535.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	74,810.02	0.00	74,810.02	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	131,302.01	0.00	22,548.00	108,754.01	108,754.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,704.13	0.00	175,704.13	0.00	0.00
Community Services	110.45	0.00	110.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,301.26	78,715.28	152,585.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	348,567.50	348,567.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	500.00	0.00	500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,580,044.31	**512,453.67**	**3,409,596.31**	**657,994.33**	**178,643.20**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
49055 Engadine Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,852,787.63	450.00	2,852,337.63	0.00	0.00
Support Serv - Pupil	229,418.37	0.00	229,418.37	0.00	0.00
Support Serv - Instructional	238,849.18	0.00	238,849.18	0.00	0.00
Support Serv - Board of Ed	41,094.98	0.00	41,094.98	0.00	0.00
Support Serv - Executive Adm	141,540.20	1,829.00	139,711.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	169,051.33	0.00	169,051.33	0.00	0.00
Support Serv - Business	117,804.32	5,886.19	0.00	111,918.13	111,918.13
Operations and Maintenance	510,330.90	123,073.68	0.00	387,257.22	0.00
Pupil Transportation	533,094.81	209,604.00	323,490.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,365.88	0.00	0.00	3,365.88	3,365.88
Support Serv - Technology	132,388.75	4,246.00	78,188.00	49,954.75	49,954.75
Support Serv - Pupil Accounting	36,930.44	0.00	36,930.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	76,983.92	0.00	76,983.92	0.00	0.00
Community Services	410,850.40	0.00	410,850.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,243.23	11,243.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	287,985.56	97,231.35	190,754.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	186,200.00	186,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,979,919.90	**639,763.45**	**4,787,660.47**	**552,495.98**	**165,238.76**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
49070 Moran Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,341,186.83	27,926.49	1,313,260.34	0.00	0.00
Support Serv - Pupil	45,923.67	0.00	45,923.67	0.00	0.00
Support Serv - Instructional	1,389.00	0.00	1,389.00	0.00	0.00
Support Serv - Board of Ed	16,962.42	0.00	16,962.42	0.00	0.00
Support Serv - Executive Adm	117,086.31	0.00	117,086.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,255.48	0.00	56,255.48	0.00	0.00
Support Serv - Business	72,589.34	3,088.37	0.00	69,500.97	69,500.97
Operations and Maintenance	172,171.59	0.00	57,210.29	114,961.30	0.00
Pupil Transportation	137,959.94	0.00	137,959.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	49,560.88	0.00	16,263.00	33,297.88	33,297.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	35,315.70	0.00	35,315.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,541.81	47,874.75	44,667.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,138,942.97	**78,889.61**	**1,842,293.21**	**217,760.15**	**102,798.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
49110 Mackinac Island Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,280,766.54	8,155.00	1,272,611.54	0.00	0.00
Support Serv - Pupil	91,679.66	0.00	91,679.66	0.00	0.00
Support Serv - Instructional	21,166.50	0.00	21,166.50	0.00	0.00
Support Serv - Board of Ed	15,144.07	0.00	15,144.07	0.00	0.00
Support Serv - Executive Adm	258,334.62	0.00	258,334.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	61,163.02	12,611.47	0.00	48,551.55	48,551.55
Operations and Maintenance	216,329.73	1,980.00	787.16	213,562.57	0.00
Pupil Transportation	34,859.22	0.00	34,859.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	57,974.28	0.00	11,449.84	46,524.44	46,524.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	56,266.30	0.00	56,266.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	87,936.34	36,190.59	51,745.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,181,620.28	**58,937.06**	**1,814,044.66**	**308,638.56**	**95,075.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
49901 Three Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	942,492.89	461.36	942,031.53	0.00	0.00
Support Serv - Pupil	17,326.50	0.00	17,326.50	0.00	0.00
Support Serv - Instructional	22,153.47	0.00	22,153.47	0.00	0.00
Support Serv - Board of Ed	7,862.00	0.00	7,862.00	0.00	0.00
Support Serv - Executive Adm	119,220.52	0.00	119,220.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	54,091.95	0.00	54,091.95	0.00	0.00
Support Serv - Business	63,223.86	0.00	0.00	63,223.86	63,223.86
Operations and Maintenance	125,807.50	0.00	7,968.99	117,838.51	0.00
Pupil Transportation	88,241.03	0.00	88,241.03	0.00	0.00
Support Serv - Planning & Research	54.00	0.00	54.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,012.13	0.00	39.00	2,973.13	2,973.13
Support Serv - Technology	41,542.57	0.00	14,313.00	27,229.57	27,229.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	10,449.33	0.00	10,449.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	291.24	291.24	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,053.34	34,638.81	69,414.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,599,822.33	**35,391.41**	**1,353,165.85**	**211,265.07**	**93,426.56**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50000 Macomb ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	310,439.40	0.00	310,439.40	0.00	0.00
Support Serv - Pupil	2,315,079.11	0.00	2,315,079.11	0.00	0.00
Support Serv - Instructional	9,578,232.48	0.00	9,578,232.48	0.00	0.00
Support Serv - Board of Ed	243,074.24	0.00	243,074.24	0.00	0.00
Support Serv - Executive Adm	868,068.74	0.00	868,068.74	0.00	0.00
Support Serv - Grant Writer	139,895.24	0.00	139,895.24	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,492,644.26	135,767.50	27,500.00	2,329,376.76	2,329,376.76
Operations and Maintenance	2,554,071.19	0.00	0.00	2,554,071.19	0.00
Pupil Transportation	5,988.93	0.00	5,988.93	0.00	0.00
Support Serv - Planning & Research	18,941.55	0.00	18,941.55	0.00	0.00
Support Serv - Communication	395,325.45	0.00	395,325.45	0.00	0.00
Support Serv - Staff & Personnel	1,262,886.47	0.00	120,178.29	1,142,708.18	1,142,708.18
Support Serv - Technology	4,941,679.57	194,022.90	954,853.50	3,792,803.17	3,792,803.17
Support Serv - Pupil Accounting	35,105.54	0.00	35,105.54	0.00	0.00
Support Serv - Central - Other	204,098.13	0.00	204,098.13	0.00	0.00
Support Serv - Other	59.55	0.00	59.55	0.00	0.00
Community Services	473,440.80	0.00	473,440.80	0.00	0.00
Payments to Government Agencies	84,004,434.62	84,004,434.62	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	46,370,407.58	20,718.55	46,349,689.03	0.00	0.00
Support Serv - Pupil	28,587,547.88	123,466.12	28,464,081.76	0.00	0.00
Support Serv - Instructional	10,212,238.49	0.00	10,212,238.49	0.00	0.00
Support Serv - Board of Ed	54,722.63	0.00	54,722.63	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,897,696.07	0.00	4,897,696.07	0.00	0.00
Support Serv - Business	530,477.38	125,915.60	0.00	404,561.78	404,561.78
Operations and Maintenance	6,397,398.75	0.00	381.69	6,397,017.06	0.00
Pupil Transportation	19,837,532.09	137,155.61	19,700,376.48	0.00	0.00
Support Serv - Planning & Research	176,876.65	0.00	176,876.65	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,474.74	0.00	1,115.00	1,359.74	1,359.74
Support Serv - Technology	61,537.19	0.00	0.00	61,537.19	61,537.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,009,422.58	658,406.71	351,015.87	0.00	0.00
Community Services	578,273.74	0.00	578,273.74	0.00	0.00
Payments to Government Agencies	64,461,196.00	64,461,196.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	602,230.01	602,230.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,860,140.71	2,860,140.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,860,425.50	0.00	1,860,425.50	0.00	0.00
Internal Service Funds					
All Costs	21,199,295.09	21,199,295.09	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	319,543,358.35	**174,522,749.42**	**128,337,173.86**	**16,683,435.07**	**7,732,346.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50010 Center Line Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,608,518.09	84,103.33	20,524,414.76	0.00	0.00
Support Serv - Pupil	3,179,916.03	0.00	3,179,916.03	0.00	0.00
Support Serv - Instructional	3,086,428.80	3,129.59	3,083,299.21	0.00	0.00
Support Serv - Board of Ed	120,092.97	261.86	119,831.11	0.00	0.00
Support Serv - Executive Adm	467,254.06	492.33	466,761.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,924,091.74	0.00	1,924,091.74	0.00	0.00
Support Serv - Business	522,682.73	14,816.01	0.00	507,866.72	507,866.72
Operations and Maintenance	3,295,826.66	44,525.00	23,988.48	3,227,313.18	0.00
Pupil Transportation	842,203.78	7,415.69	834,788.09	0.00	0.00
Support Serv - Planning & Research	3,973.97	0.00	3,973.97	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	591,609.90	2,482.19	38,473.63	550,654.08	550,654.08
Support Serv - Technology	428,484.79	12,472.21	0.00	416,012.58	416,012.58
Support Serv - Pupil Accounting	111,281.54	0.00	111,281.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	425,543.49	0.00	425,543.49	0.00	0.00
Community Services	96,255.07	2,227.89	94,027.18	0.00	0.00
Payments to Government Agencies	118,094.23	118,094.23	0.00	0.00	0.00
Facilities Acquisition	28,725.32	28,725.32	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,842.56	0.00	14,842.56	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,727,638.63	758,976.84	968,661.79	0.00	0.00
Community Services	114,438.68	0.00	114,438.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,189,960.00	4,189,960.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,694,581.08	6,694,581.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,592,444.12	**11,962,263.57**	**31,928,333.99**	**4,701,846.56**	**1,474,533.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50020 Eastpointe Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,652,834.41	3,360.78	16,649,473.63	0.00	0.00
Support Serv - Pupil	2,931,964.49	0.00	2,931,964.49	0.00	0.00
Support Serv - Instructional	2,574,790.50	0.00	2,574,790.50	0.00	0.00
Support Serv - Board of Ed	143,112.57	0.00	143,112.57	0.00	0.00
Support Serv - Executive Adm	421,472.07	0.00	421,472.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,257,014.81	0.00	2,257,014.81	0.00	0.00
Support Serv - Business	600,254.82	70,695.95	16,835.73	512,723.14	512,723.14
Operations and Maintenance	4,105,151.12	0.00	923,885.28	3,181,265.84	0.00
Pupil Transportation	1,247,676.44	0.00	1,247,676.44	0.00	0.00
Support Serv - Planning & Research	55,516.60	0.00	55,516.60	0.00	0.00
Support Serv - Communication	118,666.97	0.00	118,666.97	0.00	0.00
Support Serv - Staff & Personnel	732,713.17	2,000.00	191,073.17	539,640.00	539,640.00
Support Serv - Technology	630,712.90	0.00	76,854.07	553,858.83	553,858.83
Support Serv - Pupil Accounting	51,810.80	0.00	51,810.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,889.49	0.00	288,889.49	0.00	0.00
Community Services	178,516.33	0.00	178,516.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,495,531.29	2,495,531.29	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	595.12	0.00	35.42	559.70	559.70
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,689,674.18	648,350.86	1,041,323.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,084,046.80	2,084,046.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,613,837.06	1,613,837.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,874,781.94	**6,917,822.74**	**29,168,911.69**	**4,788,047.51**	**1,606,781.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50030 Roseville Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,951,891.12	44,844.20	32,907,046.92	0.00	0.00
Support Serv - Pupil	4,376,087.21	0.00	4,376,087.21	0.00	0.00
Support Serv - Instructional	3,202,428.74	0.00	3,202,428.74	0.00	0.00
Support Serv - Board of Ed	197,374.97	0.00	197,374.97	0.00	0.00
Support Serv - Executive Adm	431,377.16	0.00	431,377.16	0.00	0.00
Support Serv - Grant Writer	846.24	0.00	846.24	0.00	0.00
Support Serv - School Adm	4,013,885.33	0.00	4,013,885.33	0.00	0.00
Support Serv - Business	986,362.15	86,148.61	0.00	900,213.54	900,213.54
Operations and Maintenance	6,382,940.30	105,128.83	630,955.39	5,646,856.08	0.00
Pupil Transportation	1,868,091.52	0.00	1,868,091.52	0.00	0.00
Support Serv - Planning & Research	6,903.99	0.00	6,903.99	0.00	0.00
Support Serv - Communication	213,755.04	0.00	213,755.04	0.00	0.00
Support Serv - Staff & Personnel	1,785,516.06	0.00	1,027,286.56	758,229.50	758,229.50
Support Serv - Technology	1,002,164.02	0.00	111,559.19	890,604.83	890,604.83
Support Serv - Pupil Accounting	133,821.85	0.00	133,821.85	0.00	0.00
Support Serv - Central - Other	342.80	0.00	342.80	0.00	0.00
Support Serv - Other	283,302.13	0.00	283,302.13	0.00	0.00
Community Services	27,600.69	0.00	27,600.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,843.71	5,008.71	835.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	208,778.50	0.00	208,778.50	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	118,192.48	0.00	102,827.92	15,364.56	15,364.56
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,565.06	0.00	15,386.06	179.00	179.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,742,140.24	1,451,792.19	1,290,348.05	0.00	0.00
Community Services	269,311.31	0.00	269,311.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	69,019,846.16	69,019,846.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,121,833.95	1,121,833.95	0.00	0.00	0.00
Trust Funds					
All Costs *	75,177.81	0.00	75,177.81	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	131,441,380.54	**71,834,602.65**	**51,395,330.38**	**8,211,447.51**	**2,564,591.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50040 Anchor Bay School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,258,755.91	520,672.37	39,738,083.54	0.00	0.00
Support Serv - Pupil	3,587,407.07	0.00	3,587,407.07	0.00	0.00
Support Serv - Instructional	2,702,246.48	0.00	2,702,246.48	0.00	0.00
Support Serv - Board of Ed	216,617.56	0.00	216,617.56	0.00	0.00
Support Serv - Executive Adm	815,096.11	0.00	815,096.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,553,405.77	0.00	4,553,405.77	0.00	0.00
Support Serv - Business	753,399.24	54,837.21	2,663.59	695,898.44	695,898.44
Operations and Maintenance	6,083,309.54	16,564.57	128,006.63	5,938,738.34	0.00
Pupil Transportation	3,808,959.80	19,430.59	3,789,529.21	0.00	0.00
Support Serv - Planning & Research	65,414.88	0.00	65,414.88	0.00	0.00
Support Serv - Communication	23,238.90	0.00	23,238.90	0.00	0.00
Support Serv - Staff & Personnel	417,098.73	0.00	1,084.09	416,014.64	416,014.64
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	79,006.74	0.00	79,006.74	0.00	0.00
Support Serv - Other	869,921.59	5,319.00	864,602.59	0.00	0.00
Community Services	698,569.74	1,489.38	697,080.36	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	24,150.00	24,150.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,250.00	0.00	1,250.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,869,503.23	1,642,879.50	3,226,623.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,460,106.18	14,460,106.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,347,923.50	1,347,923.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	85,635,380.97	**18,093,372.30**	**60,491,357.25**	**7,050,651.42**	**1,111,913.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50050 Armada Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,333,994.49	139,344.95	12,194,649.54	0.00	0.00
Support Serv - Pupil	1,303,208.96	0.00	1,303,208.96	0.00	0.00
Support Serv - Instructional	923,279.94	50,643.97	872,635.97	0.00	0.00
Support Serv - Board of Ed	60,606.52	0.00	60,606.52	0.00	0.00
Support Serv - Executive Adm	488,034.57	0.00	488,034.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,613,304.86	0.00	1,613,304.86	0.00	0.00
Support Serv - Business	986,818.92	17,871.56	0.00	968,947.36	968,947.36
Operations and Maintenance	1,784,663.44	69,596.87	1,729.94	1,713,336.63	0.00
Pupil Transportation	897,682.10	38,623.00	859,059.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Technology	190,618.94	0.00	0.00	190,618.94	190,618.94
Support Serv - Pupil Accounting	101,506.15	0.00	101,506.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	407,996.51	0.00	407,996.51	0.00	0.00
Community Services	156,188.84	1,147.98	155,040.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	39,534.31	0.00	39,534.31	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,905,290.49	410,745.28	1,494,545.21	0.00	0.00
Community Services	46,901.35	9,754.00	37,147.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,290.29	1,290.29	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,065,412.68	7,065,412.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	814,407.57	814,407.57	0.00	0.00	0.00
Trust Funds					
All Costs *	16,511.71	0.00	16,511.71	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,138,752.64	**8,618,838.15**	**19,647,011.56**	**2,872,902.93**	**1,159,566.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50070 Clintondale Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,396,982.60	2,153.93	19,394,828.67	0.00	0.00
Support Serv - Pupil	2,524,876.66	0.00	2,524,876.66	0.00	0.00
Support Serv - Instructional	1,763,547.83	0.00	1,763,547.83	0.00	0.00
Support Serv - Board of Ed	136,670.42	0.00	136,670.42	0.00	0.00
Support Serv - Executive Adm	484,086.02	0.00	484,086.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,620,022.63	0.00	1,620,022.63	0.00	0.00
Support Serv - Business	723,046.03	8,914.95	63,162.04	650,969.04	650,969.04
Operations and Maintenance	3,787,391.17	670,459.84	245,573.96	2,871,357.37	0.00
Pupil Transportation	431,918.96	0.00	431,918.96	0.00	0.00
Support Serv - Planning & Research	153,847.46	0.00	153,847.46	0.00	0.00
Support Serv - Communication	115,837.82	0.00	115,837.82	0.00	0.00
Support Serv - Staff & Personnel	142,876.54	0.00	66,092.77	76,783.77	76,783.77
Support Serv - Technology	616,568.32	0.00	269,255.42	347,312.90	347,312.90
Support Serv - Pupil Accounting	25,988.20	0.00	25,988.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	394,896.04	0.00	394,896.04	0.00	0.00
Community Services	34,599.38	0.00	34,599.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	161,608.54	64,814.00	96,794.54	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,063.00	0.00	3,063.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,882,663.78	1,224,952.12	657,711.66	0.00	0.00
Community Services	547,220.04	0.00	547,220.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,247,183.86	11,247,183.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,199,895.30	**13,218,478.70**	**29,034,993.52**	**3,946,423.08**	**1,075,065.71**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50080 Chippewa Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	111,851,826.58	98,971.87	111,752,854.71	0.00	0.00
Support Serv - Pupil	17,383,405.10	0.00	17,383,405.10	0.00	0.00
Support Serv - Instructional	8,384,784.04	810,378.85	7,574,405.19	0.00	0.00
Support Serv - Board of Ed	265,894.00	0.00	265,894.00	0.00	0.00
Support Serv - Executive Adm	571,950.78	0.00	571,950.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,106,334.09	0.00	11,106,334.09	0.00	0.00
Support Serv - Business	2,869,109.98	570,377.45	24,624.73	2,274,107.80	2,274,107.80
Operations and Maintenance	12,544,829.31	137,461.73	124,936.67	12,282,430.91	0.00
Pupil Transportation	4,975,927.93	0.00	4,975,927.93	0.00	0.00
Support Serv - Planning & Research	20,715.47	0.00	20,715.47	0.00	0.00
Support Serv - Communication	707,160.08	0.00	707,160.08	0.00	0.00
Support Serv - Staff & Personnel	1,346,442.47	682.50	12,551.41	1,333,208.56	1,333,208.56
Support Serv - Technology	2,042,666.21	0.00	0.00	2,042,666.21	2,042,666.21
Support Serv - Pupil Accounting	332,796.41	0.00	332,796.41	0.00	0.00
Support Serv - Central - Other	1,854.36	0.00	1,854.36	0.00	0.00
Support Serv - Other	2,497,345.88	1,529.10	2,495,816.78	0.00	0.00
Community Services	697,185.89	0.00	697,185.89	0.00	0.00
Payments to Government Agencies	15,000.00	15,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	371,982.72	201,443.42	170,539.30	0.00	0.00
Support Serv - Pupil	3,969.18	0.00	3,969.18	0.00	0.00
Support Serv - Instructional	58.15	0.00	58.15	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	20,468.80	0.00	20,468.80	0.00	0.00
Support Serv - Business	133,393.48	0.00	0.00	133,393.48	133,393.48
Operations and Maintenance	312,523.85	0.00	0.00	312,523.85	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	188.43	0.00	188.43	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,428,255.06	2,806,223.21	6,622,031.85	0.00	0.00
Community Services	861,775.30	0.00	861,775.30	0.00	0.00
Payments to Government Agencies	3,025,751.00	3,025,751.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	67,189,069.25	67,189,069.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,646,723.11	18,646,723.11	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	277,609,386.91	**93,503,611.49**	**165,727,444.61**	**18,378,330.81**	**5,783,376.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50090 Fitzgerald Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,125,809.22	0.00	18,125,809.22	0.00	0.00
Support Serv - Pupil	2,891,895.34	0.00	2,891,895.34	0.00	0.00
Support Serv - Instructional	2,270,861.64	0.00	2,270,861.64	0.00	0.00
Support Serv - Board of Ed	97,988.98	0.00	97,988.98	0.00	0.00
Support Serv - Executive Adm	387,247.19	0.00	387,247.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,727,404.59	0.00	1,727,404.59	0.00	0.00
Support Serv - Business	713,095.62	77,441.54	3,230.00	632,424.08	632,424.08
Operations and Maintenance	4,297,515.60	0.00	1,541,867.52	2,755,648.08	0.00
Pupil Transportation	888,693.63	71,485.00	817,208.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	117,613.61	0.00	117,613.61	0.00	0.00
Support Serv - Staff & Personnel	690,040.33	0.00	26,940.50	663,099.83	663,099.83
Support Serv - Technology	360,171.16	0.00	15,353.00	344,818.16	344,818.16
Support Serv - Pupil Accounting	113,273.44	0.00	113,273.44	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	504,936.73	0.00	504,936.73	0.00	0.00
Community Services	240,542.44	0.00	240,542.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	214,080.75	0.00	214,080.75	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	324,685.77	0.00	317,945.20	6,740.57	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,372,701.04	888,461.89	484,239.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,235,940.00	2,235,940.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,893,337.20	11,893,337.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,467,834.28	**15,166,665.63**	**29,898,437.93**	**4,402,730.72**	**1,640,342.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50100 Fraser Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,096,941.66	335,069.14	35,761,872.52	0.00	0.00
Support Serv - Pupil	5,336,687.46	2,759.94	5,333,927.52	0.00	0.00
Support Serv - Instructional	4,218,166.74	0.00	4,218,166.74	0.00	0.00
Support Serv - Board of Ed	147,849.54	0.00	147,849.54	0.00	0.00
Support Serv - Executive Adm	496,408.28	0.00	496,408.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,294,097.64	0.00	3,294,097.64	0.00	0.00
Support Serv - Business	735,517.73	28,941.46	0.00	706,576.27	706,576.27
Operations and Maintenance	5,854,172.36	0.00	489,418.87	5,364,753.49	0.00
Pupil Transportation	1,656,910.18	0.00	1,656,910.18	0.00	0.00
Support Serv - Planning & Research	3,642.12	0.00	3,642.12	0.00	0.00
Support Serv - Communication	153,066.00	0.00	153,066.00	0.00	0.00
Support Serv - Staff & Personnel	532,764.15	0.00	9,160.00	523,604.15	523,604.15
Support Serv - Technology	684,898.02	0.00	0.00	684,898.02	684,898.02
Support Serv - Pupil Accounting	213,442.38	0.00	213,442.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	917,890.07	0.00	917,890.07	0.00	0.00
Community Services	1,298,269.12	12,006.67	1,286,262.45	0.00	0.00
Payments to Government Agencies	331,707.41	331,707.41	0.00	0.00	0.00
Facilities Acquisition	357,169.05	357,169.05	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	92,743.80	92,743.80	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,582,235.26	1,927,594.59	2,654,640.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,933,419.68	8,933,419.68	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,522,545.86	3,522,545.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	79,460,544.51	**15,543,957.60**	**56,636,754.98**	**7,279,831.93**	**1,915,078.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50120 Lake Shore Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,705,390.20	9,986.80	26,695,403.40	0.00	0.00
Support Serv - Pupil	4,015,946.68	0.00	4,015,946.68	0.00	0.00
Support Serv - Instructional	1,181,567.29	0.00	1,181,567.29	0.00	0.00
Support Serv - Board of Ed	96,070.50	0.00	96,070.50	0.00	0.00
Support Serv - Executive Adm	936,552.28	4,086.30	932,465.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,572,223.10	0.00	2,572,223.10	0.00	0.00
Support Serv - Business	850,303.81	37,295.99	6,472.05	806,535.77	806,535.77
Operations and Maintenance	4,790,814.20	37,762.37	38,309.66	4,714,742.17	0.00
Pupil Transportation	897,167.84	0.00	897,167.84	0.00	0.00
Support Serv - Planning & Research	800.00	0.00	800.00	0.00	0.00
Support Serv - Communication	169,436.78	0.00	169,436.78	0.00	0.00
Support Serv - Staff & Personnel	527,963.15	0.00	8,659.96	519,303.19	519,303.19
Support Serv - Technology	1,990,182.89	1,174,800.00	11,019.10	804,363.79	804,363.79
Support Serv - Pupil Accounting	137,685.80	0.00	137,685.80	0.00	0.00
Support Serv - Central - Other	678.50	0.00	678.50	0.00	0.00
Support Serv - Other	776,181.48	19,619.07	756,562.41	0.00	0.00
Community Services	331,679.17	1,346.85	330,332.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,412,513.34	0.00	2,412,513.34	0.00	0.00
Support Serv - Pupil	171,357.05	0.00	171,357.05	0.00	0.00
Support Serv - Instructional	304,886.96	0.00	304,886.96	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	179,635.90	0.00	179,635.90	0.00	0.00
Support Serv - Business	89,201.86	0.00	18,223.86	70,978.00	70,978.00
Operations and Maintenance	46,277.49	0.00	1,237.00	45,040.49	0.00
Pupil Transportation	679.00	0.00	679.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,555.00	0.00	4,555.00	0.00	0.00
Support Serv - Staff & Personnel	374.00	0.00	374.00	0.00	0.00
Support Serv - Technology	600.00	0.00	600.00	0.00	0.00
Support Serv - Pupil Accounting	28,689.00	0.00	28,689.00	0.00	0.00
Support Serv - Central - Other	86,433.67	0.00	86,433.67	0.00	0.00
Support Serv - Other	2,228,170.16	103,494.40	2,124,675.76	0.00	0.00
Community Services	805,365.07	2,308.22	803,056.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,707,825.00	4,707,825.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,401,132.32	3,401,132.32	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	179,937.00	179,937.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,628,276.49	**9,679,594.32**	**43,987,718.76**	**6,960,963.41**	**2,201,180.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50130 Lakeview Public Schools (Macomb)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,914,259.58	77,066.15	32,837,193.43	0.00	0.00
Support Serv - Pupil	4,575,396.55	0.00	4,575,396.55	0.00	0.00
Support Serv - Instructional	1,940,706.32	38,589.29	1,902,117.03	0.00	0.00
Support Serv - Board of Ed	214,790.63	0.00	214,790.63	0.00	0.00
Support Serv - Executive Adm	587,725.64	0.00	587,725.64	0.00	0.00
Support Serv - Grant Writer	5,106.66	0.00	5,106.66	0.00	0.00
Support Serv - School Adm	2,909,657.98	0.00	2,909,657.98	0.00	0.00
Support Serv - Business	653,003.70	28,683.24	0.00	624,320.46	624,320.46
Operations and Maintenance	4,069,755.82	147,376.34	381,258.87	3,541,120.61	0.00
Pupil Transportation	441,459.29	0.00	441,459.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,568.00	0.00	8,568.00	0.00	0.00
Support Serv - Staff & Personnel	1,025,507.52	0.00	661,452.91	364,054.61	364,054.61
Support Serv - Technology	216,229.53	0.00	0.00	216,229.53	216,229.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	1,013.38	0.00	1,013.38	0.00	0.00
Support Serv - Other	909,863.68	691.44	909,172.24	0.00	0.00
Community Services	1,128,584.36	1,306.80	1,127,277.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,302,264.61	789,894.66	1,512,369.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,464,355.69	4,464,355.69	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,486,882.78	11,486,882.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	4,322,722.02	4,322,722.02	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	74,177,853.74	**21,357,568.41**	**48,074,560.12**	**4,745,725.21**	**1,204,604.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50140 L'Anse Creuse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	77,274,341.86	81,429.45	77,192,912.41	0.00	0.00
Support Serv - Pupil	9,832,189.25	0.00	9,832,189.25	0.00	0.00
Support Serv - Instructional	3,431,919.12	591.41	3,431,327.71	0.00	0.00
Support Serv - Board of Ed	145,487.49	0.00	145,487.49	0.00	0.00
Support Serv - Executive Adm	571,152.48	0.00	571,152.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,036,491.74	32,825.45	9,003,666.29	0.00	0.00
Support Serv - Business	1,406,569.03	4,070.00	43,093.88	1,359,405.15	1,359,405.15
Operations and Maintenance	11,248,870.46	6,891.17	1,281,960.49	9,960,018.80	0.00
Pupil Transportation	5,391,145.56	12,424.46	5,378,721.10	0.00	0.00
Support Serv - Planning & Research	3,773.52	0.00	3,773.52	0.00	0.00
Support Serv - Communication	18,664.47	0.00	18,664.47	0.00	0.00
Support Serv - Staff & Personnel	971,298.96	1,147.71	21,590.11	948,561.14	948,561.14
Support Serv - Technology	1,727,364.68	9,600.00	105,789.13	1,611,975.55	1,611,975.55
Support Serv - Pupil Accounting	413,694.21	0.00	413,694.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,478,468.28	30,582.88	1,447,885.40	0.00	0.00
Community Services	1,750,737.70	43,391.20	1,707,346.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,202.22	0.00	21,529.34	672.88	672.88
Operations and Maintenance	33,212.81	0.00	32,399.10	813.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,026,215.08	2,787,150.94	4,239,064.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	46,358,315.74	46,358,315.74	0.00	0.00	0.00
Capital Project Funds					
All Costs	752,486.11	752,486.11	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	178,894,600.77	**50,120,906.52**	**114,892,247.02**	**13,881,447.23**	**3,920,614.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50160 Mount Clemens Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,321,894.43	10,940.82	7,310,953.61	0.00	0.00
Support Serv - Pupil	1,604,052.82	0.00	1,604,052.82	0.00	0.00
Support Serv - Instructional	1,028,147.95	0.00	1,028,147.95	0.00	0.00
Support Serv - Board of Ed	114,982.91	0.00	114,982.91	0.00	0.00
Support Serv - Executive Adm	265,938.53	0.00	265,938.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	608,163.06	0.00	608,163.06	0.00	0.00
Support Serv - Business	415,144.61	41,975.80	0.00	373,168.81	373,168.81
Operations and Maintenance	2,018,989.77	4,551.15	108,785.18	1,905,653.44	0.00
Pupil Transportation	761,471.53	0.00	761,471.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,623.51	0.00	51,623.51	0.00	0.00
Support Serv - Staff & Personnel	121,877.68	0.00	54,564.81	67,312.87	67,312.87
Support Serv - Technology	299,232.34	17,355.00	14,563.73	267,313.61	267,313.61
Support Serv - Pupil Accounting	105,471.39	0.00	105,471.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,975.16	0.00	58,975.16	0.00	0.00
Community Services	261,359.76	0.00	261,359.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	147,338.52	147,338.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	12,883.58	0.00	12,883.58	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	4,019.45	0.00	639.38	3,380.07	3,380.07
Operations and Maintenance	5,317.97	0.00	1,547.95	3,770.02	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	868,364.41	333,126.81	535,237.60	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,210,402.03	6,210,402.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,285,651.41	**6,765,690.13**	**12,899,362.46**	**2,620,598.82**	**711,175.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50170 New Haven Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,563,848.05	333,596.06	9,230,251.99	0.00	0.00
Support Serv - Pupil	1,120,402.07	0.00	1,120,402.07	0.00	0.00
Support Serv - Instructional	443,012.08	0.00	443,012.08	0.00	0.00
Support Serv - Board of Ed	116,822.75	0.00	116,822.75	0.00	0.00
Support Serv - Executive Adm	353,502.83	0.00	353,502.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,108,809.44	0.00	1,108,809.44	0.00	0.00
Support Serv - Business	386,693.77	3,362.50	11,825.91	371,505.36	371,505.36
Operations and Maintenance	1,795,901.12	2,100.00	118,040.35	1,675,760.77	0.00
Pupil Transportation	902,274.91	16,650.00	885,624.91	0.00	0.00
Support Serv - Planning & Research	130.00	0.00	130.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	33,218.28	0.00	3,878.22	29,340.06	29,340.06
Support Serv - Technology	317,762.14	4,800.00	12,529.55	300,432.59	300,432.59
Support Serv - Pupil Accounting	43,372.47	0.00	43,372.47	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,467.42	7,381.21	281,086.21	0.00	0.00
Community Services	46,118.42	0.00	46,118.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	961,105.00	92,533.61	868,571.39	0.00	0.00
Community Services	319,070.83	0.00	319,070.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,252,487.48	7,252,487.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	428,999.62	428,999.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,481,998.68	**8,141,910.48**	**14,963,049.42**	**2,377,038.78**	**701,278.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50180 Richmond Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,940,853.00	526,984.59	10,413,868.41	0.00	0.00
Support Serv - Pupil	1,277,674.11	8,028.00	1,269,646.11	0.00	0.00
Support Serv - Instructional	786,577.02	72,113.16	714,463.86	0.00	0.00
Support Serv - Board of Ed	62,994.14	0.00	62,994.14	0.00	0.00
Support Serv - Executive Adm	349,980.29	6,586.37	343,393.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,218,980.42	8,484.00	1,210,496.42	0.00	0.00
Support Serv - Business	568,626.22	26,547.02	0.00	542,079.20	542,079.20
Operations and Maintenance	1,476,919.14	18,016.67	54,437.68	1,404,464.79	0.00
Pupil Transportation	819,882.84	28,936.28	790,946.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,013.27	0.00	8,013.27	0.00	0.00
Support Serv - Staff & Personnel	149,309.60	0.00	15,096.82	134,212.78	134,212.78
Support Serv - Technology	46,816.97	0.00	0.00	46,816.97	46,816.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	483,169.48	1,921.00	481,248.48	0.00	0.00
Community Services	86,881.65	0.00	86,881.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,575.50	0.00	5,575.50	0.00	0.00
Operations and Maintenance	194.43	0.00	194.43	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,882.73	0.00	2,737.31	145.42	145.42
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	953,855.70	365,462.37	588,393.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,110,226.83	4,110,226.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,144,497.72	16,144,497.72	0.00	0.00	0.00
Trust Funds					
All Costs *	5,030.00	0.00	5,030.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	39,498,941.06	**21,317,804.01**	**16,053,417.89**	**2,127,719.16**	**723,254.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50190 Romeo Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,607,395.00	393,246.73	40,214,148.27	0.00	0.00
Support Serv - Pupil	3,749,195.14	3,382.00	3,745,813.14	0.00	0.00
Support Serv - Instructional	3,142,851.36	360.00	3,142,491.36	0.00	0.00
Support Serv - Board of Ed	321,872.50	0.00	321,872.50	0.00	0.00
Support Serv - Executive Adm	474,308.41	0.00	474,308.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,441,239.58	0.00	3,441,239.58	0.00	0.00
Support Serv - Business	850,076.70	71,413.89	2,691.76	775,971.05	775,971.05
Operations and Maintenance	5,006,784.44	56,283.00	41,475.44	4,909,026.00	0.00
Pupil Transportation	2,600,468.42	0.00	2,600,468.42	0.00	0.00
Support Serv - Planning & Research	39,402.00	0.00	39,402.00	0.00	0.00
Support Serv - Communication	25,251.86	0.00	25,251.86	0.00	0.00
Support Serv - Staff & Personnel	500,763.50	618.00	14,040.00	486,105.50	486,105.50
Support Serv - Technology	373,672.46	0.00	0.00	373,672.46	373,672.46
Support Serv - Pupil Accounting	200,684.24	0.00	200,684.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	849,698.49	0.00	849,698.49	0.00	0.00
Community Services	6,110.08	0.00	6,110.08	0.00	0.00
Payments to Government Agencies	7,888.93	7,888.93	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,730.70	0.00	4,730.70	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,807.49	0.00	6,807.49	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,299,935.91	1,425,798.13	2,874,137.78	0.00	0.00
Community Services	1,242,849.31	0.00	1,242,849.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,547,752.52	8,547,752.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,069,204.55	10,069,204.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,368,943.59	**20,575,947.75**	**59,248,220.83**	**6,544,775.01**	**1,635,749.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50200 South Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,128,492.25	0.00	12,128,492.25	0.00	0.00
Support Serv - Pupil	2,797,027.08	0.00	2,797,027.08	0.00	0.00
Support Serv - Instructional	1,451,717.03	0.00	1,451,717.03	0.00	0.00
Support Serv - Board of Ed	78,092.07	0.00	78,092.07	0.00	0.00
Support Serv - Executive Adm	464,835.71	0.00	464,835.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,064,361.52	0.00	1,064,361.52	0.00	0.00
Support Serv - Business	425,985.34	71,205.96	0.00	354,779.38	354,779.38
Operations and Maintenance	2,110,772.17	0.00	78,693.67	2,032,078.50	0.00
Pupil Transportation	480,913.90	6,000.00	474,913.90	0.00	0.00
Support Serv - Planning & Research	525.00	0.00	525.00	0.00	0.00
Support Serv - Communication	59,588.48	0.00	59,588.48	0.00	0.00
Support Serv - Staff & Personnel	4,990.95	0.00	250.00	4,740.95	4,740.95
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,474.45	0.00	281,474.45	0.00	0.00
Community Services	132,101.31	0.00	132,101.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,012,638.22	500,173.62	512,464.60	0.00	0.00
Community Services	80,878.47	0.00	80,878.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,516,525.04	3,516,525.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,547,658.66	1,547,658.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,638,577.65	**5,641,563.28**	**19,605,415.54**	**2,391,598.83**	**359,520.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50210 Utica Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	212,144,749.55	457,093.18	211,687,656.37	0.00	0.00
Support Serv - Pupil	19,090,683.72	0.00	19,090,683.72	0.00	0.00
Support Serv - Instructional	13,205,966.77	5,556.00	13,200,410.77	0.00	0.00
Support Serv - Board of Ed	407,206.74	300,000.00	107,206.74	0.00	0.00
Support Serv - Executive Adm	1,235,084.18	0.00	1,235,084.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	15,451,976.26	0.00	15,451,976.26	0.00	0.00
Support Serv - Business	3,112,885.04	0.00	0.00	3,112,885.04	3,112,885.04
Operations and Maintenance	26,936,219.95	1,173,686.15	289,114.79	25,473,419.01	0.00
Pupil Transportation	12,285,835.81	0.00	12,285,835.81	0.00	0.00
Support Serv - Planning & Research	106,523.81	0.00	106,523.81	0.00	0.00
Support Serv - Communication	860,342.78	0.00	860,342.78	0.00	0.00
Support Serv - Staff & Personnel	1,963,959.16	0.00	97,517.62	1,866,441.54	1,866,441.54
Support Serv - Technology	1,091,577.41	966.58	196,882.32	893,728.51	893,728.51
Support Serv - Pupil Accounting	954,104.87	0.00	954,104.87	0.00	0.00
Support Serv - Central - Other	39,355.26	0.00	39,355.26	0.00	0.00
Support Serv - Other	3,129,725.57	48,803.59	3,080,921.98	0.00	0.00
Community Services	311,856.12	0.00	311,856.12	0.00	0.00
Payments to Government Agencies	8,775.00	8,775.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	14,713.72	0.00	14,713.72	0.00	0.00
Support Serv - Pupil	102,116.23	0.00	102,116.23	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,616.00	0.00	0.00	1,616.00	1,616.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,518,050.68	6,069,994.70	7,448,055.98	0.00	0.00
Community Services	3,176,484.93	0.00	3,176,484.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	307,430.88	307,430.88	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,072,304.63	30,072,304.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	20,661,293.47	20,661,293.47	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	576,939.73	576,939.73	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	380,767,778.27	**59,682,843.91**	**289,736,844.26**	**31,348,090.10**	**5,874,671.09**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50220 Van Dyke Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,992,071.36	79,523.21	18,912,548.15	0.00	0.00
Support Serv - Pupil	3,482,537.06	0.00	3,482,537.06	0.00	0.00
Support Serv - Instructional	3,610,301.33	451,906.65	3,158,394.68	0.00	0.00
Support Serv - Board of Ed	101,943.28	0.00	101,943.28	0.00	0.00
Support Serv - Executive Adm	545,109.76	4,840.84	540,268.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,738,557.17	0.00	1,738,557.17	0.00	0.00
Support Serv - Business	645,106.77	104,434.43	1,222.51	539,449.83	539,449.83
Operations and Maintenance	3,546,621.54	266,975.83	322,033.97	2,957,611.74	0.00
Pupil Transportation	2,950,676.60	1,809,603.00	1,141,073.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	128,162.38	0.00	128,162.38	0.00	0.00
Support Serv - Staff & Personnel	503,716.12	0.00	161,677.57	342,038.55	342,038.55
Support Serv - Technology	540,625.60	79,634.23	6,960.00	454,031.37	454,031.37
Support Serv - Pupil Accounting	151,217.26	0.00	151,217.26	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	347,008.89	3,992.39	343,016.50	0.00	0.00
Community Services	179,994.88	2,145.00	177,849.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	844,980.26	844,980.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8.50	0.00	0.00	8.50	8.50
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,594,159.19	643,048.81	951,110.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,304,470.49	4,304,470.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	173,092.88	173,092.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,380,361.32	**8,768,648.02**	**31,318,573.31**	**4,293,139.99**	**1,335,528.25**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50230 Warren Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	117,141,149.13	1,782,575.10	115,358,574.03	0.00	0.00
Support Serv - Pupil	20,600,683.66	0.00	20,600,683.66	0.00	0.00
Support Serv - Instructional	9,137,483.45	0.00	9,137,483.45	0.00	0.00
Support Serv - Board of Ed	569,306.33	0.00	569,306.33	0.00	0.00
Support Serv - Executive Adm	742,129.18	4,800.00	737,329.18	0.00	0.00
Support Serv - Grant Writer	5,915.81	0.00	5,915.81	0.00	0.00
Support Serv - School Adm	11,283,280.52	0.00	11,283,280.52	0.00	0.00
Support Serv - Business	2,610,339.87	40,960.39	0.00	2,569,379.48	2,569,379.48
Operations and Maintenance	17,869,222.87	551,209.97	1,754,552.74	15,563,460.16	0.00
Pupil Transportation	5,998,600.08	0.00	5,998,600.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	226,784.25	0.00	226,784.25	0.00	0.00
Support Serv - Staff & Personnel	1,812,773.41	0.00	81,380.61	1,731,392.80	1,731,392.80
Support Serv - Technology	2,194,508.87	0.00	368,580.24	1,825,928.63	1,825,928.63
Support Serv - Pupil Accounting	35,818.69	0.00	35,818.69	0.00	0.00
Support Serv - Central - Other	466,474.81	0.00	466,474.81	0.00	0.00
Support Serv - Other	2,655,677.72	15,963.74	2,639,713.98	0.00	0.00
Community Services	259,136.06	0.00	259,136.06	0.00	0.00
Payments to Government Agencies	9,000.00	9,000.00	0.00	0.00	0.00
Facilities Acquisition	98,155.00	98,155.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	150,965.89	0.00	150,965.89	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	217,168.48	0.00	217,168.48	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,472.84	0.00	0.00	2,472.84	2,472.84
Operations and Maintenance	311,624.65	0.00	103,632.50	207,992.15	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27.27	0.00	0.00	27.27	27.27
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,721,144.43	2,841,412.06	4,879,732.37	0.00	0.00
Community Services	543,021.76	0.00	543,021.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,909,762.45	20,909,762.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	10,922,196.72	10,922,196.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	168,165.03	168,165.03	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	234,662,989.23	**37,344,200.46**	**175,418,135.44**	**21,900,653.33**	**6,129,201.02**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50240 Warren Woods Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,307,457.83	184,242.49	24,123,215.34	0.00	0.00
Support Serv - Pupil	3,921,871.71	0.00	3,921,871.71	0.00	0.00
Support Serv - Instructional	1,878,810.45	0.00	1,878,810.45	0.00	0.00
Support Serv - Board of Ed	134,846.05	0.00	134,846.05	0.00	0.00
Support Serv - Executive Adm	358,465.51	2,489.70	355,975.81	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,142,173.09	0.00	2,142,173.09	0.00	0.00
Support Serv - Business	525,088.90	36,818.73	0.00	488,270.17	488,270.17
Operations and Maintenance	4,189,860.91	31,086.40	73,179.90	4,085,594.61	0.00
Pupil Transportation	681,376.82	0.00	681,376.82	0.00	0.00
Support Serv - Planning & Research	75,927.10	0.00	75,927.10	0.00	0.00
Support Serv - Communication	48,306.67	0.00	48,306.67	0.00	0.00
Support Serv - Staff & Personnel	348,015.38	0.00	37,667.60	310,347.78	310,347.78
Support Serv - Technology	592,361.20	0.00	83,916.40	508,444.80	508,444.80
Support Serv - Pupil Accounting	113,198.36	0.00	113,198.36	0.00	0.00
Support Serv - Central - Other	28,677.17	0.00	28,677.17	0.00	0.00
Support Serv - Other	652,631.26	2,185.00	650,446.26	0.00	0.00
Community Services	81,985.28	0.00	81,985.28	0.00	0.00
Payments to Government Agencies	354,973.12	354,973.12	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,017,213.40	0.00	2,017,213.40	0.00	0.00
Support Serv - Pupil	1,588,850.86	0.00	1,588,850.86	0.00	0.00
Support Serv - Instructional	328,017.92	0.00	328,017.92	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	112.68	0.00	0.00	112.68	0.00
Pupil Transportation	3,571.40	0.00	3,571.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	675.19	0.00	675.19	0.00	0.00
Support Serv - Staff & Personnel	2,314.87	0.00	0.00	2,314.87	2,314.87
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,213,334.56	1,161,506.92	1,051,827.64	0.00	0.00
Community Services	881,281.57	5,930.43	875,351.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	109,616.85	76,583.81	33,033.04	0.00	0.00
Debt Service Funds					
All Costs **	6,023,157.50	6,023,157.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,118,527.58	8,118,527.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	61,722,701.19	**15,997,501.68**	**40,330,114.60**	**5,395,084.91**	**1,309,377.62**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50901 Macomb Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	409,326.76	0.00	409,326.76	0.00	0.00
Support Serv - Pupil	81,900.47	0.00	81,900.47	0.00	0.00
Support Serv - Instructional	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Board of Ed	37,267.23	0.00	37,267.23	0.00	0.00
Support Serv - Executive Adm	296,156.88	0.00	296,156.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	173,342.65	0.00	20,430.34	152,912.31	0.00
Pupil Transportation	34.72	0.00	34.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	496.00	0.00	496.00	0.00	0.00
Support Serv - Technology	16,524.66	0.00	13,632.66	2,892.00	2,892.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	94,162.50	94,162.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,124,211.87	**94,162.50**	**874,245.06**	**155,804.31**	**2,892.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50902 Michigan Collegiate
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,827,820.10	0.00	4,827,820.10	0.00	0.00
Support Serv - Pupil	328,966.69	0.00	328,966.69	0.00	0.00
Support Serv - Instructional	584,263.95	0.00	584,263.95	0.00	0.00
Support Serv - Board of Ed	137,210.99	0.00	137,210.99	0.00	0.00
Support Serv - Executive Adm	795,878.90	0.00	795,878.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	755,221.40	0.00	755,221.40	0.00	0.00
Support Serv - Business	24,253.02	18,066.06	0.00	6,186.96	6,186.96
Operations and Maintenance	1,010,067.90	103,861.92	265,219.52	640,986.46	0.00
Pupil Transportation	1,230,011.10	496,351.00	733,660.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	120,635.41	0.00	6,908.32	113,727.09	113,727.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	453,396.33	0.00	453,396.33	0.00	0.00
Community Services	3,557.20	0.00	3,557.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	622,684.15	359,691.03	262,993.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,112,725.00	1,112,725.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,006,692.14	**2,090,695.01**	**9,155,096.62**	**760,900.51**	**119,914.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50903 Huron Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,374,709.00	16,115.00	4,358,594.00	0.00	0.00
Support Serv - Pupil	160,171.00	0.00	160,171.00	0.00	0.00
Support Serv - Instructional	21,531.00	0.00	21,531.00	0.00	0.00
Support Serv - Board of Ed	43,324.00	0.00	43,324.00	0.00	0.00
Support Serv - Executive Adm	662,016.00	0.00	662,016.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	643,102.00	0.00	643,102.00	0.00	0.00
Support Serv - Business	9,273.00	8,744.00	0.00	529.00	529.00
Operations and Maintenance	513,213.00	32,213.00	47,838.00	433,162.00	0.00
Pupil Transportation	355.00	0.00	355.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,429.00	0.00	0.00	44,429.00	44,429.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	150,941.00	0.00	150,941.00	0.00	0.00
Payments to Government Agencies	7,329.00	0.00	7,329.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	267,334.00	149,363.00	117,971.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	646,831.00	646,831.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,442.00	30,442.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,575,000.00	**883,708.00**	**6,213,172.00**	**478,120.00**	**44,958.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50905 Arts Academy in the Woods
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,846,068.22	0.00	1,846,068.22	0.00	0.00
Support Serv - Pupil	269,099.42	0.00	269,099.42	0.00	0.00
Support Serv - Instructional	32,703.81	0.00	32,703.81	0.00	0.00
Support Serv - Board of Ed	21,332.50	0.00	21,332.50	0.00	0.00
Support Serv - Executive Adm	166,627.76	0.00	166,627.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	420,373.90	0.00	420,373.90	0.00	0.00
Support Serv - Business	103,327.57	2,684.89	0.00	100,642.68	100,642.68
Operations and Maintenance	725,555.38	0.00	372,344.22	353,211.16	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	101,163.04	0.00	97,605.01	3,558.03	3,558.03
Support Serv - Technology	36,995.44	0.00	11,892.50	25,102.94	25,102.94
Support Serv - Pupil Accounting	73,767.81	0.00	73,767.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	30,858.59	0.00	30,858.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,016.69	0.00	15,016.69	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,431.04	7,012.89	85,418.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	191,476.20	191,476.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,126,797.37	**201,173.98**	**3,443,108.58**	**482,514.81**	**129,303.65**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50906 Merritt Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,519,278.39	14,409.00	4,504,869.39	0.00	0.00
Support Serv - Pupil	248,074.04	0.00	248,074.04	0.00	0.00
Support Serv - Instructional	94,255.69	0.00	94,255.69	0.00	0.00
Support Serv - Board of Ed	34,805.59	0.00	34,805.59	0.00	0.00
Support Serv - Executive Adm	809,391.71	0.00	809,391.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	697,237.03	0.00	697,237.03	0.00	0.00
Support Serv - Business	34,618.00	353.00	0.00	34,265.00	34,265.00
Operations and Maintenance	791,341.76	18,274.13	98,965.83	674,101.80	0.00
Pupil Transportation	90,136.32	0.00	90,136.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	870.43	0.00	870.43	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	16,072.73	0.00	0.00	16,072.73	16,072.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	110,433.66	0.00	110,433.66	0.00	0.00
Community Services	21,754.59	0.00	21,754.59	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	986,582.00	986,582.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	397,991.93	301,033.92	96,958.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	475,487.52	475,487.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,328,331.39	**1,796,139.57**	**6,807,752.29**	**724,439.53**	**50,337.73**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50908 Mt. Clemens Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,682,897.00	0.00	1,682,897.00	0.00	0.00
Support Serv - Pupil	43,899.00	0.00	43,899.00	0.00	0.00
Support Serv - Instructional	12,447.00	0.00	12,447.00	0.00	0.00
Support Serv - Board of Ed	17,709.00	0.00	17,709.00	0.00	0.00
Support Serv - Executive Adm	240,880.00	0.00	240,880.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	222,064.00	0.00	222,064.00	0.00	0.00
Support Serv - Business	116,202.00	115,138.00	0.00	1,064.00	1,064.00
Operations and Maintenance	290,892.00	61,579.00	0.00	229,313.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	69,710.00	0.00	26,980.00	42,730.00	42,730.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	166,285.00	0.00	166,285.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	71,353.00	0.00	71,353.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,934,338.00	**176,717.00**	**2,484,514.00**	**273,107.00**	**43,794.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50909 Prevail Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,591,905.00	0.00	3,591,905.00	0.00	0.00
Support Serv - Pupil	234,140.00	0.00	234,140.00	0.00	0.00
Support Serv - Instructional	728,126.00	0.00	728,126.00	0.00	0.00
Support Serv - Board of Ed	77,758.00	0.00	77,758.00	0.00	0.00
Support Serv - Executive Adm	220,629.00	0.00	220,629.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	493,906.00	0.00	493,906.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,424,248.00	0.00	63,943.00	1,360,305.00	0.00
Pupil Transportation	8,971.00	0.00	8,971.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	26,166.00	0.00	26,166.00	0.00	0.00
Support Serv - Staff & Personnel	111,891.00	0.00	0.00	111,891.00	111,891.00
Support Serv - Technology	74,130.00	0.00	891.00	73,239.00	73,239.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,591.00	0.00	32,591.00	0.00	0.00
Support Serv - Other	3,744.00	0.00	3,744.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	335,412.00	0.00	335,412.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,451,624.00	**0.00**	**5,818,182.00**	**1,633,442.00**	**273,137.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50911 Academy of Warren
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,555,171.00	189,938.00	4,365,233.00	0.00	0.00
Support Serv - Pupil	363,325.00	0.00	363,325.00	0.00	0.00
Support Serv - Instructional	69,290.00	0.00	69,290.00	0.00	0.00
Support Serv - Board of Ed	217,871.00	0.00	217,871.00	0.00	0.00
Support Serv - Executive Adm	829,149.00	0.00	829,149.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	818,021.00	2,339.00	815,682.00	0.00	0.00
Support Serv - Business	2,052.00	163.00	0.00	1,889.00	1,889.00
Operations and Maintenance	1,299,730.00	4,735.00	166,984.00	1,128,011.00	0.00
Pupil Transportation	2,736.00	0.00	2,736.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	240,657.00	0.00	133,858.00	106,799.00	106,799.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	131,609.00	0.00	131,609.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	747,350.00	536,107.00	211,243.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	670,850.00	670,850.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,910,742.00	4,910,742.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,858,553.00	**6,314,874.00**	**7,306,980.00**	**1,236,699.00**	**108,688.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50912 Reach Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,436,666.00	0.00	3,436,666.00	0.00	0.00
Support Serv - Pupil	336,097.00	0.00	336,097.00	0.00	0.00
Support Serv - Instructional	680,087.00	0.00	680,087.00	0.00	0.00
Support Serv - Board of Ed	69,776.00	0.00	69,776.00	0.00	0.00
Support Serv - Executive Adm	172,648.00	0.00	172,648.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	549,740.00	0.00	549,740.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,512,287.00	0.00	57,412.00	1,454,875.00	0.00
Pupil Transportation	1,700.00	0.00	1,700.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,777.00	0.00	27,777.00	0.00	0.00
Support Serv - Staff & Personnel	94,678.00	0.00	0.00	94,678.00	94,678.00
Support Serv - Technology	66,869.00	0.00	4,898.00	61,971.00	61,971.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,669.00	0.00	11,669.00	0.00	0.00
Support Serv - Other	11,955.00	0.00	11,955.00	0.00	0.00
Community Services	1,749.00	0.00	1,749.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	313,407.00	0.00	313,407.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,375,112.00	**0.00**	**5,675,581.00**	**1,699,531.00**	**244,656.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50913 Noor International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	810,371.63	3,931.60	806,440.03	0.00	0.00
Support Serv - Pupil	47,685.58	0.00	47,685.58	0.00	0.00
Support Serv - Instructional	141,374.03	0.00	141,374.03	0.00	0.00
Support Serv - Board of Ed	28,256.02	0.00	28,256.02	0.00	0.00
Support Serv - Executive Adm	255,474.05	0.00	255,474.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	34,466.54	0.00	34,466.54	0.00	0.00
Support Serv - Business	11,773.23	0.00	3,800.00	7,973.23	7,973.23
Operations and Maintenance	154,814.56	0.00	8,506.44	146,308.12	0.00
Pupil Transportation	192.50	0.00	192.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,400.00	0.00	1,400.00	0.00	0.00
Support Serv - Staff & Personnel	29,294.91	0.00	28,868.58	426.33	426.33
Support Serv - Technology	62,583.47	0.00	5,479.82	57,103.65	57,103.65
Support Serv - Pupil Accounting	12,862.87	0.00	12,862.87	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,282.38	0.00	6,282.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	318,734.25	318,559.25	175.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	79,190.99	63,748.09	15,442.90	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,994,757.01	**386,238.94**	**1,396,706.74**	**211,811.33**	**65,503.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50914 Macomb Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,309,926.06	0.00	1,309,926.06	0.00	0.00
Support Serv - Pupil	164,367.08	0.00	164,367.08	0.00	0.00
Support Serv - Instructional	35,040.15	0.00	35,040.15	0.00	0.00
Support Serv - Board of Ed	10,208.00	0.00	10,208.00	0.00	0.00
Support Serv - Executive Adm	386,075.50	0.00	386,075.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	214,839.28	0.00	214,839.28	0.00	0.00
Support Serv - Business	1,961.19	247.41	0.00	1,713.78	1,713.78
Operations and Maintenance	623,292.15	394,706.07	0.00	228,586.08	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	38,533.00	0.00	38,533.00	0.00	0.00
Support Serv - Staff & Personnel	18,948.23	0.00	0.00	18,948.23	18,948.23
Support Serv - Technology	9,772.95	0.00	0.00	9,772.95	9,772.95
Support Serv - Pupil Accounting	4,638.51	0.00	4,638.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	389.31	0.00	389.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	176,507.65	154,390.76	22,116.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,994,499.06	**549,344.24**	**2,186,133.78**	**259,021.04**	**30,434.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50915 Rising Stars Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	647,435.36	0.00	647,435.36	0.00	0.00
Support Serv - Pupil	3,290.00	0.00	3,290.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	27,604.00	0.00	27,604.00	0.00	0.00
Support Serv - Executive Adm	83,519.30	0.00	83,519.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,302.87	0.00	132,302.87	0.00	0.00
Support Serv - Business	42,613.94	0.00	0.00	42,613.94	42,613.94
Operations and Maintenance	294,283.59	86,304.79	22,963.00	185,015.80	0.00
Pupil Transportation	127,382.37	0.00	127,382.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	24,790.12	0.00	0.00	24,790.12	24,790.12
Support Serv - Pupil Accounting	10,491.58	0.00	10,491.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,630.32	256,489.77	198,140.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,848,343.45	**342,794.56**	**1,253,129.03**	**252,419.86**	**67,404.06**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
50918 Center Line Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,359,260.00	0.00	3,359,260.00	0.00	0.00
Support Serv - Pupil	250,057.00	0.00	250,057.00	0.00	0.00
Support Serv - Instructional	668,959.00	0.00	668,959.00	0.00	0.00
Support Serv - Board of Ed	57,722.00	0.00	57,722.00	0.00	0.00
Support Serv - Executive Adm	163,798.00	0.00	163,798.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	681,537.00	0.00	681,537.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	2,188,372.00	0.00	142,384.00	2,045,988.00	0.00
Pupil Transportation	605.00	0.00	605.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,638.00	0.00	47,638.00	0.00	0.00
Support Serv - Staff & Personnel	75,323.00	0.00	0.00	75,323.00	75,323.00
Support Serv - Technology	73,239.00	0.00	0.00	73,239.00	73,239.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	33,741.00	0.00	33,741.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	209,204.00	0.00	209,204.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,930,052.00	**0.00**	**5,647,495.00**	**2,282,557.00**	**236,569.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
51000 Manistee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	288,480.02	0.00	288,480.02	0.00	0.00
Support Serv - Instructional	511,591.89	0.00	511,591.89	0.00	0.00
Support Serv - Board of Ed	31,135.23	0.00	31,135.23	0.00	0.00
Support Serv - Executive Adm	218,592.98	0.00	218,592.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	176,346.09	12.42	0.00	176,333.67	176,333.67
Operations and Maintenance	19,312.61	0.00	0.00	19,312.61	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,530.94	0.00	0.00	1,530.94	1,530.94
Support Serv - Technology	153,449.20	3,245.25	0.00	150,203.95	150,203.95
Support Serv - Pupil Accounting	22,208.85	0.00	22,208.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	269,866.40	269,866.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,524,257.11	0.00	1,524,257.11	0.00	0.00
Support Serv - Pupil	2,133,367.59	0.00	2,133,367.59	0.00	0.00
Support Serv - Instructional	573,166.43	0.00	573,166.43	0.00	0.00
Support Serv - Board of Ed	41,592.62	0.00	41,592.62	0.00	0.00
Support Serv - Executive Adm	16,737.75	0.00	16,737.75	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	222,121.00	0.00	0.00	222,121.00	222,121.00
Operations and Maintenance	264,701.61	6,785.00	0.00	257,916.61	0.00
Pupil Transportation	374,867.33	0.00	374,867.33	0.00	0.00
Support Serv - Planning & Research	74,188.48	0.00	74,188.48	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	130,976.59	13,789.13	0.00	117,187.46	117,187.46
Support Serv - Technology	112,031.31	12,981.27	0.00	99,050.04	99,050.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	75,283.79	0.00	75,283.79	0.00	0.00
Support Serv - Other	48,800.51	0.00	48,800.51	0.00	0.00
Community Services	9,027.68	0.00	9,027.68	0.00	0.00
Payments to Government Agencies	597,625.54	597,625.54	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	43,540.00	43,540.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	121,075.00	121,075.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	565,688.60	0.00	565,688.60	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,621,563.15	**1,068,920.01**	**6,508,986.86**	**1,043,656.28**	**766,427.06**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
51020 Bear Lake Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,900,658.68	2,140.00	1,898,518.68	0.00	0.00
Support Serv - Pupil	140,231.31	0.00	140,231.31	0.00	0.00
Support Serv - Instructional	45,205.36	0.00	45,205.36	0.00	0.00
Support Serv - Board of Ed	32,923.11	0.00	32,923.11	0.00	0.00
Support Serv - Executive Adm	128,521.55	0.00	128,521.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	249,748.68	0.00	249,748.68	0.00	0.00
Support Serv - Business	101,601.24	0.00	0.00	101,601.24	101,601.24
Operations and Maintenance	389,120.98	0.00	9,722.68	379,398.30	0.00
Pupil Transportation	154,078.94	0.00	154,078.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	610.20	0.00	610.20	0.00	0.00
Support Serv - Technology	93,574.06	0.00	2,625.00	90,949.06	90,949.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	115,751.00	0.00	115,751.00	0.00	0.00
Community Services	182,469.23	0.00	182,469.23	0.00	0.00
Payments to Government Agencies	533.70	533.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,597.70	230,656.27	223,941.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	410,003.50	410,003.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,399,629.24	**643,333.47**	**3,184,347.17**	**571,948.60**	**192,550.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
51045 Kaleva Norman Dickson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,693,989.54	0.00	3,693,989.54	0.00	0.00
Support Serv - Pupil	234,180.11	0.00	234,180.11	0.00	0.00
Support Serv - Instructional	165,346.12	0.00	165,346.12	0.00	0.00
Support Serv - Board of Ed	54,046.83	0.00	54,046.83	0.00	0.00
Support Serv - Executive Adm	180,839.66	0.00	180,839.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	281,593.24	0.00	281,593.24	0.00	0.00
Support Serv - Business	148,477.40	5,069.48	0.00	143,407.92	143,407.92
Operations and Maintenance	1,996,989.13	1,354,655.00	0.00	642,334.13	0.00
Pupil Transportation	550,091.17	0.00	550,091.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	117,649.93	0.00	4,412.50	113,237.43	113,237.43
Support Serv - Pupil Accounting	12,564.62	0.00	12,564.62	0.00	0.00
Support Serv - Central - Other	5,549.08	0.00	5,549.08	0.00	0.00
Support Serv - Other	222,430.39	0.00	222,430.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	280.63	280.63	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	830,321.32	479,493.35	350,827.97	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,032,187.50	1,032,187.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	281,172.72	281,172.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,807,709.39	**3,152,858.68**	**5,755,871.23**	**898,979.48**	**256,645.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
51060 Onekama Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,316,356.85	0.00	2,316,356.85	0.00	0.00
Support Serv - Pupil	20,935.14	0.00	20,935.14	0.00	0.00
Support Serv - Instructional	46,180.61	0.00	46,180.61	0.00	0.00
Support Serv - Board of Ed	35,499.05	0.00	35,499.05	0.00	0.00
Support Serv - Executive Adm	257,831.51	0.00	257,831.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,437.12	0.00	180,437.12	0.00	0.00
Support Serv - Business	98,309.59	0.00	0.00	98,309.59	98,309.59
Operations and Maintenance	689,667.98	27,047.77	71,523.61	591,096.60	0.00
Pupil Transportation	136,947.04	0.00	136,947.04	0.00	0.00
Support Serv - Planning & Research	672.81	0.00	672.81	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	527.04	0.00	0.00	527.04	527.04
Support Serv - Technology	126,087.30	0.00	0.00	126,087.30	126,087.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	177,595.13	0.00	177,595.13	0.00	0.00
Community Services	1,740.00	0.00	1,740.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	440,169.34	210,906.37	229,262.97	0.00	0.00
Community Services	295,280.54	39,865.82	255,414.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,271,100.00	1,271,100.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	385,497.84	385,497.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,480,834.89	**1,934,417.80**	**3,730,396.56**	**816,020.53**	**224,923.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
51070 Manistee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,011,739.98	5,243.50	9,006,496.48	0.00	0.00
Support Serv - Pupil	1,063,051.91	0.00	1,063,051.91	0.00	0.00
Support Serv - Instructional	444,666.36	0.00	444,666.36	0.00	0.00
Support Serv - Board of Ed	163,357.82	0.00	163,357.82	0.00	0.00
Support Serv - Executive Adm	344,648.87	3,340.25	341,308.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	920,829.29	0.00	920,829.29	0.00	0.00
Support Serv - Business	410,329.26	9,776.01	40,948.55	359,604.70	359,604.70
Operations and Maintenance	3,487,044.66	15,800.00	1,993,286.77	1,477,957.89	0.00
Pupil Transportation	807,540.40	0.00	807,540.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	495,664.89	19,278.94	50,656.56	425,729.39	425,729.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	48,161.98	0.00	48,161.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	4,089.93	0.00	4,089.93	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,673,123.20	554,547.23	1,118,575.97	0.00	0.00
Community Services	285,176.20	26,428.90	258,747.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,159,704.52	2,159,704.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,491,196.80	1,491,196.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,810,326.07	**4,285,316.15**	**16,261,717.94**	**2,263,291.98**	**785,334.09**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
51903 Casman Alternative Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	255,498.48	0.00	255,498.48	0.00	0.00
Support Serv - Pupil	31,019.91	0.00	31,019.91	0.00	0.00
Support Serv - Instructional	3,763.55	0.00	3,763.55	0.00	0.00
Support Serv - Board of Ed	11,855.25	0.00	11,855.25	0.00	0.00
Support Serv - Executive Adm	181,629.60	0.00	181,629.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	25,147.96	0.00	0.00	25,147.96	25,147.96
Operations and Maintenance	179,318.14	117,978.39	0.00	61,339.75	0.00
Pupil Transportation	13,052.45	0.00	13,052.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	16,721.44	0.00	0.00	16,721.44	16,721.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	5,160.08	0.00	5,160.08	0.00	0.00
Payments to Government Agencies	11,600.00	11,600.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	734,766.86	**129,578.39**	**501,979.32**	**103,209.15**	**41,869.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
51905 Michigan Great Lakes Virtual Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,685,938.59	99,685.93	19,586,252.66	0.00	0.00
Support Serv - Pupil	2,644,717.07	0.00	2,644,717.07	0.00	0.00
Support Serv - Instructional	1,448,547.15	1,546.68	1,447,000.47	0.00	0.00
Support Serv - Board of Ed	66,288.14	3,072.20	63,215.94	0.00	0.00
Support Serv - Executive Adm	6,132,066.12	0.00	6,132,066.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	180,271.23	5,029.40	175,241.83	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	154,227.76	0.00	0.00	154,227.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,948.15	0.00	14,564.99	15,383.16	15,383.16
Support Serv - Technology	2,441,327.68	0.00	10,816.00	2,430,511.68	2,430,511.68
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	291,485.10	0.00	291,485.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,074,816.99	**109,334.21**	**30,365,360.18**	**2,600,122.60**	**2,445,894.84**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52000 Marquette-Alger RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	314,444.55	979.62	313,464.93	0.00	0.00
Support Serv - Pupil	1,293,794.43	5,695.47	1,288,098.96	0.00	0.00
Support Serv - Instructional	1,673,750.12	43,436.95	1,630,313.17	0.00	0.00
Support Serv - Board of Ed	37,992.33	0.00	37,992.33	0.00	0.00
Support Serv - Executive Adm	288,481.37	1,936.00	286,545.37	0.00	0.00
Support Serv - Grant Writer	125,354.54	0.00	125,354.54	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	603,639.77	1,492.61	2,268.35	599,878.81	599,878.81
Operations and Maintenance	460,855.97	0.00	96,514.51	364,341.46	0.00
Pupil Transportation	3,565.80	0.00	3,565.80	0.00	0.00
Support Serv - Planning & Research	835,356.33	4,930.09	830,426.24	0.00	0.00
Support Serv - Communication	858,547.78	0.00	858,547.78	0.00	0.00
Support Serv - Staff & Personnel	453,763.70	0.00	120,114.07	333,649.63	333,649.63
Support Serv - Technology	464,144.94	3,040.44	13,828.48	447,276.02	447,276.02
Support Serv - Pupil Accounting	76,063.43	0.00	76,063.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,832,396.50	0.00	7,832,396.50	0.00	0.00
Community Services	205,812.80	7,176.00	198,636.80	0.00	0.00
Payments to Government Agencies	1,716,905.24	1,716,905.24	0.00	0.00	0.00
Facilities Acquisition	9,251.90	0.00	9,251.90	0.00	0.00
Special Revenue Funds					
Instructional	955,588.01	0.00	955,588.01	0.00	0.00
Support Serv - Pupil	2,335,916.77	0.00	2,335,916.77	0.00	0.00
Support Serv - Instructional	675,769.61	0.00	675,769.61	0.00	0.00
Support Serv - Board of Ed	5,001.75	0.00	5,001.75	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	830.25	0.00	830.25	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	36,790.72	14,604.67	1,591.47	20,594.58	20,594.58
Operations and Maintenance	39,759.18	0.00	0.00	39,759.18	0.00
Pupil Transportation	6,932.56	0.00	6,932.56	0.00	0.00
Support Serv - Planning & Research	313,937.46	0.00	313,937.46	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	9,865.83	0.00	5,316.38	4,549.45	4,549.45
Support Serv - Technology	85,296.82	0.00	80,957.91	4,338.91	4,338.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,826.54	0.00	11,826.54	0.00	0.00
Community Services	77,064.88	0.00	77,064.88	0.00	0.00
Payments to Government Agencies	6,669,815.85	6,669,815.85	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,299,920.20	1,299,920.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	46,666.06	46,666.06	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,825,103.99	**9,816,599.20**	**18,194,116.75**	**1,814,388.04**	**1,410,287.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52015 NICE Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,008,329.10	0.00	10,008,329.10	0.00	0.00
Support Serv - Pupil	662,580.94	0.00	662,580.94	0.00	0.00
Support Serv - Instructional	527,792.66	0.00	527,792.66	0.00	0.00
Support Serv - Board of Ed	36,736.79	0.00	36,736.79	0.00	0.00
Support Serv - Executive Adm	251,472.31	0.00	251,472.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,883.02	0.00	518,883.02	0.00	0.00
Support Serv - Business	270,237.11	48,075.89	0.00	222,161.22	222,161.22
Operations and Maintenance	1,432,620.07	11,312.78	79,857.57	1,341,449.72	0.00
Pupil Transportation	946,825.47	184,586.00	762,239.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	60,935.10	0.00	30,850.10	30,085.00	30,085.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	461,439.42	0.00	461,439.42	0.00	0.00
Community Services	111,871.60	0.00	111,871.60	0.00	0.00
Payments to Government Agencies	189,106.67	189,106.67	0.00	0.00	0.00
Facilities Acquisition	59,879.00	59,879.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,454.85	0.00	11,454.85	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	621,832.50	184,812.97	437,019.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	446,554.62	446,554.62	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,618,551.23	**1,124,327.93**	**13,900,527.36**	**1,593,695.94**	**252,246.22**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52040 Gwinn Area Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,876,270.00	69,935.76	7,806,334.24	0.00	0.00
Support Serv - Pupil	847,720.13	0.00	847,720.13	0.00	0.00
Support Serv - Instructional	233,452.11	0.00	233,452.11	0.00	0.00
Support Serv - Board of Ed	42,198.11	0.00	42,198.11	0.00	0.00
Support Serv - Executive Adm	283,015.57	2,123.69	280,891.88	0.00	0.00
Support Serv - Grant Writer	331.54	0.00	331.54	0.00	0.00
Support Serv - School Adm	727,280.79	2,146.97	725,133.82	0.00	0.00
Support Serv - Business	291,778.95	4,128.85	0.00	287,650.10	287,650.10
Operations and Maintenance	1,098,503.77	726.37	0.00	1,097,777.40	0.00
Pupil Transportation	983,840.53	184,242.00	799,598.53	0.00	0.00
Support Serv - Planning & Research	3,523.89	0.00	3,523.89	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,587.27	0.00	2,362.27	225.00	225.00
Support Serv - Technology	232,809.29	3,488.90	0.00	229,320.39	229,320.39
Support Serv - Pupil Accounting	50,585.78	0.00	50,585.78	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	250,028.05	0.00	250,028.05	0.00	0.00
Community Services	2,085.50	0.00	2,085.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	71,986.00	0.00	71,986.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,102,850.76	467,795.35	635,055.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	619,595.04	619,595.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	400,149.06	400,149.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,120,592.14	**1,754,331.99**	**11,751,287.26**	**1,614,972.89**	**517,195.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52090 Negaunee Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,667,571.09	92,734.80	11,574,836.29	0.00	0.00
Support Serv - Pupil	935,653.33	0.00	935,653.33	0.00	0.00
Support Serv - Instructional	503,168.50	132,531.21	370,637.29	0.00	0.00
Support Serv - Board of Ed	47,793.76	0.00	47,793.76	0.00	0.00
Support Serv - Executive Adm	248,396.60	2,062.18	246,334.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,008,479.88	144.99	1,008,334.89	0.00	0.00
Support Serv - Business	383,882.17	0.00	2,298.18	381,583.99	381,583.99
Operations and Maintenance	1,302,184.21	31,638.70	0.00	1,270,545.51	0.00
Pupil Transportation	838,523.57	0.00	838,523.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,111.94	0.00	43,111.94	0.00	0.00
Support Serv - Staff & Personnel	2,054.50	0.00	0.00	2,054.50	2,054.50
Support Serv - Technology	106,532.18	0.00	0.00	106,532.18	106,532.18
Support Serv - Pupil Accounting	45,804.34	0.00	45,804.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,500.00	0.00	1,500.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	34,199.78	7,238.56	0.00	26,961.22	0.00
Pupil Transportation	49,214.38	0.00	49,214.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,285,605.98	280,375.71	1,005,230.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	772,097.06	772,097.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,421,834.78	7,421,834.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	16,917.00	16,917.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,714,525.05	**8,757,574.99**	**16,169,272.66**	**1,787,677.40**	**490,170.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52100 Powell Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	731,867.42	0.00	731,867.42	0.00	0.00
Support Serv - Pupil	76,806.28	0.00	76,806.28	0.00	0.00
Support Serv - Instructional	56,766.58	0.00	56,766.58	0.00	0.00
Support Serv - Board of Ed	19,876.77	0.00	19,876.77	0.00	0.00
Support Serv - Executive Adm	132,216.51	755.00	131,461.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	22,193.12	241.40	0.00	21,951.72	21,951.72
Operations and Maintenance	163,487.60	13,528.64	1,128.66	148,830.30	0.00
Pupil Transportation	82,372.29	0.00	82,372.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	880.00	0.00	0.00	880.00	880.00
Support Serv - Technology	12,220.76	0.00	0.00	12,220.76	12,220.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,099.75	0.00	1,784.79	314.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,990.94	26,811.14	51,179.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,378,778.02	**41,336.18**	**1,153,244.10**	**184,197.74**	**35,052.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52110 Republic-Michigamme Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,386,974.98	28,264.84	1,358,710.14	0.00	0.00
Support Serv - Pupil	24,699.28	0.00	24,699.28	0.00	0.00
Support Serv - Instructional	16,559.06	0.00	16,559.06	0.00	0.00
Support Serv - Board of Ed	18,097.99	0.00	18,097.99	0.00	0.00
Support Serv - Executive Adm	224,533.17	0.00	224,533.17	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	37,842.66	0.00	37,842.66	0.00	0.00
Support Serv - Business	104,513.87	3,319.93	614.00	100,579.94	100,579.94
Operations and Maintenance	342,268.94	0.00	87,258.80	255,010.14	0.00
Pupil Transportation	102,072.43	0.00	102,072.43	0.00	0.00
Support Serv - Planning & Research	14,515.00	0.00	14,515.00	0.00	0.00
Support Serv - Communication	2,010.68	0.00	2,010.68	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	7,175.74	1,394.39	0.00	5,781.35	5,781.35
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	39,524.56	0.00	39,524.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,483.50	16,483.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	129,873.90	37,406.37	92,467.53	0.00	0.00
Community Services	34,882.63	1,325.00	33,557.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	393,794.81	393,794.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,895,823.20	**481,988.84**	**2,052,462.93**	**361,371.43**	**106,361.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52160 Wells Township School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	305,483.65	1,223.22	304,260.43	0.00	0.00
Support Serv - Pupil	15,405.27	0.00	15,405.27	0.00	0.00
Support Serv - Instructional	667.45	0.00	667.45	0.00	0.00
Support Serv - Board of Ed	13,601.19	0.00	13,601.19	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	104,005.18	0.00	104,005.18	0.00	0.00
Support Serv - Business	12,166.29	1,398.34	0.00	10,767.95	10,767.95
Operations and Maintenance	47,902.91	2,211.20	0.00	45,691.71	0.00
Pupil Transportation	41,863.88	0.00	41,863.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	201.75	0.00	0.00	201.75	201.75
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	24,133.00	24,133.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,356.40	6,460.01	24,896.39	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	596,786.97	**35,425.77**	**504,699.79**	**56,661.41**	**10,969.70**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52170 Marquette Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,103,653.16	209,870.56	22,893,782.60	0.00	0.00
Support Serv - Pupil	3,528,559.50	0.00	3,528,559.50	0.00	0.00
Support Serv - Instructional	689,388.37	8,281.15	681,107.22	0.00	0.00
Support Serv - Board of Ed	111,341.06	0.00	111,341.06	0.00	0.00
Support Serv - Executive Adm	425,480.54	0.00	425,480.54	0.00	0.00
Support Serv - Grant Writer	32,907.70	0.00	32,907.70	0.00	0.00
Support Serv - School Adm	2,222,514.22	0.00	2,222,514.22	0.00	0.00
Support Serv - Business	475,419.18	1,144.57	12,031.18	462,243.43	462,243.43
Operations and Maintenance	3,556,032.59	12,526.70	19,261.73	3,524,244.16	0.00
Pupil Transportation	1,547,896.28	282,127.00	1,265,769.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,965.55	0.00	10,965.55	0.00	0.00
Support Serv - Staff & Personnel	205,382.60	0.00	25,088.95	180,293.65	180,293.65
Support Serv - Technology	727,448.91	153,235.06	14,100.00	560,113.85	560,113.85
Support Serv - Pupil Accounting	49,662.22	0.00	49,662.22	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,079,164.53	0.00	1,079,164.53	0.00	0.00
Community Services	722,202.68	24,627.98	697,574.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,912.72	0.00	0.00	5,912.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,513,525.73	770,389.17	743,136.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	631,295.91	631,295.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,337,390.44	2,337,390.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	61,073.75	61,073.75	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	43,037,217.64	**4,491,962.29**	**33,812,447.54**	**4,732,807.81**	**1,202,650.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52180 Ishpeming Public School District No. 1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,237,867.04	1,818.79	5,236,048.25	0.00	0.00
Support Serv - Pupil	446,338.92	0.00	446,338.92	0.00	0.00
Support Serv - Instructional	394,875.04	0.00	394,875.04	0.00	0.00
Support Serv - Board of Ed	64,506.31	0.00	64,506.31	0.00	0.00
Support Serv - Executive Adm	293,592.06	0.00	293,592.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,194.29	0.00	518,194.29	0.00	0.00
Support Serv - Business	216,772.14	115.23	-31.78	216,688.69	216,688.69
Operations and Maintenance	820,559.69	1,077.80	13,705.70	805,776.19	0.00
Pupil Transportation	418,008.14	94,389.00	323,619.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,001.10	0.00	0.00	1,001.10	1,001.10
Support Serv - Technology	32.30	0.00	0.00	32.30	32.30
Support Serv - Pupil Accounting	40,890.99	0.00	40,890.99	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	199,347.74	0.00	199,347.74	0.00	0.00
Community Services	132,444.24	0.00	132,444.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,134.16	1,140.66	4,993.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	614,692.28	155,792.34	458,899.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	769,962.50	769,962.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	264,830.67	264,830.67	0.00	0.00	0.00
Trust Funds					
All Costs *	1,289,320.39	120,289.55	1,169,030.84	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	8,975.00	8,975.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,738,345.00	**1,418,391.54**	**9,296,455.18**	**1,023,498.28**	**217,722.09**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
52901 North Star Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,385,325.40	124.38	1,385,201.02	0.00	0.00
Support Serv - Pupil	119,960.11	0.00	119,960.11	0.00	0.00
Support Serv - Instructional	35,178.98	0.00	35,178.98	0.00	0.00
Support Serv - Board of Ed	79,243.03	0.00	79,243.03	0.00	0.00
Support Serv - Executive Adm	167,590.43	0.00	167,590.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	243,211.42	0.00	243,211.42	0.00	0.00
Support Serv - Business	61,932.92	4,462.84	590.95	56,879.13	56,879.13
Operations and Maintenance	193,727.44	0.00	21,830.39	171,897.05	0.00
Pupil Transportation	159,108.93	0.00	159,108.93	0.00	0.00
Support Serv - Planning & Research	333.24	0.00	333.24	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,775.89	0.00	8,700.00	75.89	75.89
Support Serv - Technology	20,973.11	0.00	9,500.00	11,473.11	11,473.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,400.00	0.00	3,400.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	11,212.00	0.00	11,212.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	170,391.61	27,616.75	142,774.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,660,364.51	**32,203.97**	**2,387,835.36**	**240,325.18**	**68,428.13**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
53000 West Shore Educational Service District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,229,217.85	12,870.00	1,216,347.85	0.00	0.00
Support Serv - Pupil	599,115.28	0.00	599,115.28	0.00	0.00
Support Serv - Instructional	1,534,299.95	4,596.84	1,529,703.11	0.00	0.00
Support Serv - Board of Ed	39,282.31	0.00	39,282.31	0.00	0.00
Support Serv - Executive Adm	268,024.35	0.00	268,024.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,419.35	0.00	132,419.35	0.00	0.00
Support Serv - Business	377,239.31	362.97	0.00	376,876.34	376,876.34
Operations and Maintenance	47,485.62	0.00	0.00	47,485.62	0.00
Pupil Transportation	4,640.11	0.00	4,640.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,289.21	0.00	10,289.21	0.00	0.00
Support Serv - Staff & Personnel	48,145.58	0.00	6,969.40	41,176.18	41,176.18
Support Serv - Technology	221,953.77	3,540.36	0.00	218,413.41	218,413.41
Support Serv - Pupil Accounting	22,724.24	0.00	22,724.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	222,593.76	0.00	222,593.76	0.00	0.00
Payments to Government Agencies	1,416,598.76	1,416,598.76	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,554,569.84	117,326.48	6,437,243.36	0.00	0.00
Support Serv - Pupil	6,928,569.56	14,224.00	6,914,345.56	0.00	0.00
Support Serv - Instructional	1,836,487.05	5,856.16	1,830,630.89	0.00	0.00
Support Serv - Board of Ed	48,453.81	0.00	48,453.81	0.00	0.00
Support Serv - Executive Adm	219,492.37	0.00	219,492.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	536,260.74	3,026.23	0.00	533,234.51	533,234.51
Operations and Maintenance	4,212,775.10	3,836,259.02	418.79	376,097.29	0.00
Pupil Transportation	1,226,912.61	0.00	1,226,912.61	0.00	0.00
Support Serv - Planning & Research	132,282.04	0.00	132,282.04	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	197,378.43	0.00	3,349.74	194,028.69	194,028.69
Support Serv - Technology	283,412.58	13,704.46	0.00	269,708.12	269,708.12
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	51,046.41	0.00	51,046.41	0.00	0.00
Community Services	46,620.82	0.00	46,620.82	0.00	0.00
Payments to Government Agencies	1,879,225.17	1,879,225.17	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	55,928.02	55,928.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	30,383,444.00	**7,363,518.47**	**20,962,905.37**	**2,057,020.16**	**1,633,437.25**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
53010 Mason County Central Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,814,780.19	76,539.64	8,738,240.55	0.00	0.00
Support Serv - Pupil	225,920.20	0.00	225,920.20	0.00	0.00
Support Serv - Instructional	253,914.93	0.00	253,914.93	0.00	0.00
Support Serv - Board of Ed	44,984.01	0.00	44,984.01	0.00	0.00
Support Serv - Executive Adm	377,908.43	0.00	377,908.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	764,077.75	0.00	764,077.75	0.00	0.00
Support Serv - Business	320,529.53	4,969.98	0.00	315,559.55	315,559.55
Operations and Maintenance	1,314,907.17	136,360.00	64,822.52	1,113,724.65	0.00
Pupil Transportation	867,440.28	0.00	867,440.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	450.00	0.00	450.00	0.00	0.00
Support Serv - Staff & Personnel	420.00	0.00	420.00	0.00	0.00
Support Serv - Technology	179,149.28	0.00	29,614.42	149,534.86	149,534.86
Support Serv - Pupil Accounting	7,930.00	0.00	7,930.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,194.34	0.00	402,194.34	0.00	0.00
Community Services	705,197.48	141,704.24	563,493.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	179,140.50	166,932.61	12,207.89	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	6,673.85	0.00	0.00	6,673.85	0.00
Pupil Transportation	497.34	0.00	497.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	962,026.63	460,554.13	501,472.50	0.00	0.00
Community Services	245,086.24	0.00	245,086.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,155,750.00	1,155,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,828,978.15	**2,142,810.60**	**13,100,674.64**	**1,585,492.91**	**465,094.41**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
53020 Mason County Eastern Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,838,313.69	414.74	2,837,898.95	0.00	0.00
Support Serv - Pupil	84,688.27	0.00	84,688.27	0.00	0.00
Support Serv - Instructional	24,700.47	0.00	24,700.47	0.00	0.00
Support Serv - Board of Ed	26,588.65	0.00	26,588.65	0.00	0.00
Support Serv - Executive Adm	305,082.42	0.00	305,082.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	393,527.97	0.00	393,527.97	0.00	0.00
Support Serv - Business	65,795.34	0.00	0.00	65,795.34	65,795.34
Operations and Maintenance	551,843.83	174,599.66	27,731.17	349,513.00	0.00
Pupil Transportation	302,812.90	0.00	302,812.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	55,434.00	0.00	55,434.00	0.00	0.00
Support Serv - Technology	69,608.55	0.00	7,258.70	62,349.85	62,349.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	125,301.92	0.00	125,301.92	0.00	0.00
Community Services	509.46	0.00	509.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	393,352.79	173,878.50	219,474.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	120,559.26	120,559.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,358,119.52	**469,452.16**	**4,411,009.17**	**477,658.19**	**128,145.19**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
53040 Ludington Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,537,208.93	4,243.03	16,532,965.90	0.00	0.00
Support Serv - Pupil	902,420.71	0.00	902,420.71	0.00	0.00
Support Serv - Instructional	804,506.03	0.00	804,506.03	0.00	0.00
Support Serv - Board of Ed	70,444.60	0.00	70,444.60	0.00	0.00
Support Serv - Executive Adm	440,436.03	0.00	440,436.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,899,520.22	0.00	1,899,520.22	0.00	0.00
Support Serv - Business	376,087.36	30,836.39	7,848.49	337,402.48	337,402.48
Operations and Maintenance	2,140,134.55	95,362.99	246,633.31	1,798,138.25	0.00
Pupil Transportation	1,007,635.50	0.00	1,007,635.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,189.26	0.00	28,189.26	0.00	0.00
Support Serv - Staff & Personnel	110,376.98	0.00	4,459.33	105,917.65	105,917.65
Support Serv - Technology	139,533.01	0.00	73,142.04	66,390.97	66,390.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	4,046.40	0.00	4,046.40	0.00	0.00
Support Serv - Other	908,967.41	0.00	908,967.41	0.00	0.00
Community Services	129,514.02	3,512.00	126,002.02	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,366,292.36	433,974.63	932,317.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,942,744.00	4,942,744.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,830,312.64	13,830,312.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,638,370.01	**19,340,985.68**	**23,989,534.98**	**2,307,849.35**	**509,711.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
53901 Gateway To Success Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	544,031.66	0.00	544,031.66	0.00	0.00
Support Serv - Pupil	109,283.76	0.00	109,283.76	0.00	0.00
Support Serv - Instructional	15,596.54	0.00	15,596.54	0.00	0.00
Support Serv - Board of Ed	70,124.23	0.00	70,124.23	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	212,914.74	0.00	212,914.74	0.00	0.00
Support Serv - Business	29,691.01	0.00	0.00	29,691.01	29,691.01
Operations and Maintenance	117,019.06	0.00	17,093.00	99,926.06	0.00
Pupil Transportation	39,558.96	0.00	39,558.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,983.84	0.00	21,983.84	0.00	0.00
Support Serv - Staff & Personnel	37,541.01	0.00	4,439.22	33,101.79	33,101.79
Support Serv - Technology	83,929.83	8,425.49	1,812.50	73,691.84	73,691.84
Support Serv - Pupil Accounting	46,172.77	0.00	46,172.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,439.17	0.00	1,439.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,329,286.58	**8,425.49**	**1,084,450.39**	**236,410.70**	**136,484.64**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
54000 Mecosta-Osceola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,487,391.45	0.00	1,487,391.45	0.00	0.00
Support Serv - Pupil	229,384.70	0.00	229,384.70	0.00	0.00
Support Serv - Instructional	696,432.86	0.00	696,432.86	0.00	0.00
Support Serv - Board of Ed	53,937.11	0.00	53,937.11	0.00	0.00
Support Serv - Executive Adm	208,400.99	0.00	208,400.99	0.00	0.00
Support Serv - Grant Writer	1,218.15	0.00	1,218.15	0.00	0.00
Support Serv - School Adm	124,205.87	0.00	124,205.87	0.00	0.00
Support Serv - Business	120,461.37	81.83	21,260.54	99,119.00	99,119.00
Operations and Maintenance	367,743.54	5,167.24	84,822.49	277,753.81	0.00
Pupil Transportation	1,266.72	0.00	1,266.72	0.00	0.00
Support Serv - Planning & Research	30,722.24	0.00	30,722.24	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	104,520.46	0.00	41,040.50	63,479.96	63,479.96
Support Serv - Technology	126,164.98	0.00	4,860.46	121,304.52	121,304.52
Support Serv - Pupil Accounting	41,990.00	0.00	41,990.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	114,359.29	0.00	114,359.29	0.00	0.00
Payments to Government Agencies	864,518.51	864,518.51	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,036,147.56	344,225.73	7,691,921.83	0.00	0.00
Support Serv - Pupil	6,650,769.18	0.00	6,650,769.18	0.00	0.00
Support Serv - Instructional	1,593,477.59	0.00	1,593,477.59	0.00	0.00
Support Serv - Board of Ed	43,830.80	0.00	43,830.80	0.00	0.00
Support Serv - Executive Adm	201,016.53	0.00	201,016.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	323,820.70	0.00	323,820.70	0.00	0.00
Support Serv - Business	391,424.44	1,587.30	16,387.88	373,449.26	373,449.26
Operations and Maintenance	964,690.41	32,595.68	30,027.16	902,067.57	0.00
Pupil Transportation	1,429,198.55	170,986.66	1,258,211.89	0.00	0.00
Support Serv - Planning & Research	71,630.88	0.00	71,630.88	0.00	0.00
Support Serv - Communication	6,229.39	0.00	6,229.39	0.00	0.00
Support Serv - Staff & Personnel	361,564.56	0.00	14,499.49	347,065.07	347,065.07
Support Serv - Technology	542,531.49	0.00	18,914.52	523,616.97	523,616.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,205.75	0.00	18,205.75	0.00	0.00
Community Services	22,103.69	0.00	22,103.69	0.00	0.00
Payments to Government Agencies	2,608,935.73	2,608,935.73	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	87,178.50	87,178.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,925,473.99	**4,115,277.18**	**21,102,340.65**	**2,707,856.16**	**1,528,034.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
54010 Big Rapids Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,296,767.31	6,804.25	15,289,963.06	0.00	0.00
Support Serv - Pupil	793,851.72	418.00	793,433.72	0.00	0.00
Support Serv - Instructional	828,773.59	0.00	828,773.59	0.00	0.00
Support Serv - Board of Ed	75,420.85	0.00	75,420.85	0.00	0.00
Support Serv - Executive Adm	360,695.59	0.00	360,695.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,560,290.01	0.00	1,560,290.01	0.00	0.00
Support Serv - Business	287,030.95	0.00	0.00	287,030.95	287,030.95
Operations and Maintenance	2,711,391.85	8,588.22	77,976.76	2,624,826.87	0.00
Pupil Transportation	941,509.87	15,842.06	925,667.81	0.00	0.00
Support Serv - Planning & Research	4,055.81	0.00	4,055.81	0.00	0.00
Support Serv - Communication	75,038.53	0.00	75,038.53	0.00	0.00
Support Serv - Staff & Personnel	129,731.01	0.00	0.00	129,731.01	129,731.01
Support Serv - Technology	498,823.47	14,981.67	12,162.87	471,678.93	471,678.93
Support Serv - Pupil Accounting	26,816.30	0.00	26,816.30	0.00	0.00
Support Serv - Central - Other	70,107.80	0.00	70,107.80	0.00	0.00
Support Serv - Other	738,129.17	2,816.28	735,312.89	0.00	0.00
Community Services	88,667.96	0.00	88,667.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	233,688.99	226,788.99	6,900.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,960,789.62	772,501.85	1,188,287.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	51,695.19	51,695.19	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,771,350.88	2,771,350.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,771,651.83	3,771,651.83	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,276,278.30	**7,643,439.22**	**22,119,571.32**	**3,513,267.76**	**888,440.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
54025 Chippewa Hills School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,832,489.43	14,395.00	14,818,094.43	0.00	0.00
Support Serv - Pupil	822,629.34	0.00	822,629.34	0.00	0.00
Support Serv - Instructional	227,021.95	0.00	227,021.95	0.00	0.00
Support Serv - Board of Ed	97,742.60	0.00	97,742.60	0.00	0.00
Support Serv - Executive Adm	366,134.67	0.00	366,134.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,603,842.57	0.00	1,603,842.57	0.00	0.00
Support Serv - Business	520,805.56	59,521.49	15,552.02	445,732.05	445,732.05
Operations and Maintenance	1,812,953.39	61,654.08	85,819.94	1,665,479.37	0.00
Pupil Transportation	1,314,068.47	121,490.35	1,192,578.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	714,851.64	20,542.11	385,853.82	308,455.71	308,455.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	460,977.72	11,824.00	449,153.72	0.00	0.00
Community Services	11,743.15	0.00	11,743.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,721,150.86	711,432.42	1,009,718.44	0.00	0.00
Community Services	148,068.27	0.00	148,068.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,927,320.06	1,927,320.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,343,926.16	2,343,926.16	0.00	0.00	0.00
Trust Funds					
All Costs *	3,020.00	0.00	3,020.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,928,745.84	**5,272,105.67**	**21,236,973.04**	**2,419,667.13**	**754,187.76**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
54040 Morley Stanwood Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,307,947.15	0.00	8,307,947.15	0.00	0.00
Support Serv - Pupil	749,521.47	0.00	749,521.47	0.00	0.00
Support Serv - Instructional	435,202.38	0.00	435,202.38	0.00	0.00
Support Serv - Board of Ed	66,255.10	0.00	66,255.10	0.00	0.00
Support Serv - Executive Adm	333,310.93	0.00	333,310.93	0.00	0.00
Support Serv - Grant Writer	59,452.28	0.00	59,452.28	0.00	0.00
Support Serv - School Adm	906,181.20	0.00	906,181.20	0.00	0.00
Support Serv - Business	216,916.10	4,452.19	0.00	212,463.91	212,463.91
Operations and Maintenance	1,350,242.70	196,961.01	16,480.34	1,136,801.35	0.00
Pupil Transportation	598,497.63	95.93	598,401.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,631.22	0.00	7,631.22	0.00	0.00
Support Serv - Technology	264,075.78	22,623.00	132,876.34	108,576.44	108,576.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,989.77	22,350.74	260,639.03	0.00	0.00
Community Services	17,896.73	0.00	17,896.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	938,983.34	323,079.33	615,904.01	0.00	0.00
Community Services	75,463.22	0.00	75,463.22	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,055,243.26	1,055,243.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,265,491.80	4,265,491.80	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,931,302.06	**5,890,297.26**	**12,583,163.10**	**1,457,841.70**	**321,040.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
54901 Crossroads Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,141,782.00	0.00	2,141,782.00	0.00	0.00
Support Serv - Pupil	129,958.00	0.00	129,958.00	0.00	0.00
Support Serv - Instructional	160,714.00	0.00	160,714.00	0.00	0.00
Support Serv - Board of Ed	45,873.00	0.00	45,873.00	0.00	0.00
Support Serv - Executive Adm	334,195.00	0.00	334,195.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	313,122.00	0.00	313,122.00	0.00	0.00
Support Serv - Business	109,440.00	0.00	0.00	109,440.00	109,440.00
Operations and Maintenance	583,517.00	315.00	100,000.00	483,202.00	0.00
Pupil Transportation	140,136.00	0.00	140,136.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,949.00	0.00	0.00	7,949.00	7,949.00
Support Serv - Technology	88,375.00	0.00	42,349.00	46,026.00	46,026.00
Support Serv - Pupil Accounting	6,319.00	0.00	6,319.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	126,962.00	0.00	126,962.00	0.00	0.00
Community Services	19,463.00	0.00	19,463.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	60,077.00	0.00	60,077.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	478,074.00	234,265.00	243,809.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	543,550.00	543,550.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,289,506.00	**778,130.00**	**3,864,759.00**	**646,617.00**	**163,415.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
55000 Menominee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	241,532.51	0.00	241,532.51	0.00	0.00
Support Serv - Pupil	528,691.61	47.75	528,643.86	0.00	0.00
Support Serv - Instructional	719,284.39	27,289.73	691,994.66	0.00	0.00
Support Serv - Board of Ed	37,682.44	0.00	37,682.44	0.00	0.00
Support Serv - Executive Adm	361,040.00	0.00	361,040.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	236,560.37	280.34	56,848.57	179,431.46	179,431.46
Operations and Maintenance	128,882.67	0.00	0.00	128,882.67	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,126.81	0.00	2,126.81	0.00	0.00
Support Serv - Staff & Personnel	135,378.33	0.00	4,701.62	130,676.71	130,676.71
Support Serv - Technology	166,654.78	5,154.81	6,411.28	155,088.69	155,088.69
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,272.13	0.00	5,272.13	0.00	0.00
Support Serv - Other	820.80	0.00	820.80	0.00	0.00
Community Services	457,475.43	8,449.75	449,025.68	0.00	0.00
Payments to Government Agencies	997,320.22	997,320.22	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	685,395.61	322.16	685,073.45	0.00	0.00
Support Serv - Pupil	2,318,639.10	0.00	2,318,639.10	0.00	0.00
Support Serv - Instructional	362,518.95	0.00	362,518.95	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,000.00	0.00	0.00	5,000.00	5,000.00
Operations and Maintenance	9,300.00	0.00	0.00	9,300.00	0.00
Pupil Transportation	214,039.84	72,289.00	141,750.84	0.00	0.00
Support Serv - Planning & Research	25,479.00	0.00	25,479.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	33,558.58	0.00	7,706.96	25,851.62	25,851.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,822.58	519.98	7,302.60	0.00	0.00
Community Services	40,696.94	0.00	40,696.94	0.00	0.00
Payments to Government Agencies	32,355.40	32,355.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,753,528.49	**1,144,029.14**	**5,975,268.20**	**634,231.15**	**496,048.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
55010 Carney-Nadeau Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,763,526.00	0.00	1,763,526.00	0.00	0.00
Support Serv - Pupil	26,577.00	0.00	26,577.00	0.00	0.00
Support Serv - Instructional	29,866.49	0.00	29,866.49	0.00	0.00
Support Serv - Board of Ed	16,574.54	0.00	16,574.54	0.00	0.00
Support Serv - Executive Adm	194,581.09	0.00	194,581.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	47,063.45	0.00	47,063.45	0.00	0.00
Support Serv - Business	145,797.15	0.00	2,216.00	143,581.15	143,581.15
Operations and Maintenance	253,309.03	188.75	13,928.24	239,192.04	0.00
Pupil Transportation	262,690.27	0.00	262,690.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	22,633.02	105.00	6,038.08	16,489.94	16,489.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	101,326.20	0.00	101,326.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,451.47	17,451.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	185,078.24	0.00	185,078.24	0.00	0.00
Support Serv - Pupil	62,347.00	0.00	62,347.00	0.00	0.00
Support Serv - Instructional	100,439.00	0.00	100,439.00	0.00	0.00
Support Serv - Board of Ed	750.00	0.00	750.00	0.00	0.00
Support Serv - Executive Adm	80,819.80	0.00	80,819.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	27,659.97	0.00	27,659.97	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	30,166.02	0.00	0.00	30,166.02	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,451.00	0.00	12,451.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,482.38	0.00	0.00	5,482.38	5,482.38
Support Serv - Pupil Accounting	25,757.00	0.00	25,757.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	212,386.84	91,268.07	121,118.77	0.00	0.00
Community Services	465.00	0.00	465.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	121,673.75	121,673.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	156,962.74	156,962.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,903,834.45	**387,649.78**	**3,081,273.14**	**434,911.53**	**165,553.47**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
55100 Menominee Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,307,831.70	25,516.31	9,282,315.39	0.00	0.00
Support Serv - Pupil	287,391.35	0.00	287,391.35	0.00	0.00
Support Serv - Instructional	248,464.83	26,351.00	222,113.83	0.00	0.00
Support Serv - Board of Ed	12,900.00	0.00	12,900.00	0.00	0.00
Support Serv - Executive Adm	399,565.66	0.00	399,565.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	951,415.48	0.00	951,415.48	0.00	0.00
Support Serv - Business	341,381.39	29,661.70	38,346.48	273,373.21	273,373.21
Operations and Maintenance	1,358,796.19	0.00	6,736.88	1,352,059.31	0.00
Pupil Transportation	562,914.39	13,380.00	549,534.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	546,171.35	114,899.57	20,788.00	410,483.78	410,483.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	305,510.33	2,079.49	303,430.84	0.00	0.00
Community Services	197,979.38	0.00	197,979.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	881,348.58	291,799.67	589,548.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	220,493.19	220,493.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,450,633.63	2,450,633.63	0.00	0.00	0.00
Trust Funds					
All Costs *	113,190.90	0.00	113,190.90	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,185,988.35	**3,174,814.56**	**12,975,257.49**	**2,035,916.30**	**683,856.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
55115 North Central Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,628,107.26	1,442.16	2,626,665.10	0.00	0.00
Support Serv - Pupil	68,532.66	0.00	68,532.66	0.00	0.00
Support Serv - Instructional	43,026.85	0.00	43,026.85	0.00	0.00
Support Serv - Board of Ed	11,841.00	0.00	11,841.00	0.00	0.00
Support Serv - Executive Adm	266,604.86	0.00	266,604.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	378,204.13	0.00	378,204.13	0.00	0.00
Support Serv - Business	3,578.71	3,578.71	0.00	0.00	0.00
Operations and Maintenance	487,873.95	0.00	0.00	487,873.95	0.00
Pupil Transportation	348,301.73	67,569.00	280,732.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	44,174.36	0.00	0.00	44,174.36	44,174.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	101,544.23	3,000.00	98,544.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	404,773.32	121,163.19	283,610.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	224,655.18	224,655.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	24.00	24.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,011,242.24	**421,432.24**	**4,057,761.69**	**532,048.31**	**44,174.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
55120 Stephenson Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,488,737.28	10,241.40	3,478,495.88	0.00	0.00
Support Serv - Pupil	44,688.00	0.00	44,688.00	0.00	0.00
Support Serv - Instructional	39,419.33	0.00	39,419.33	0.00	0.00
Support Serv - Board of Ed	55,106.93	0.00	55,106.93	0.00	0.00
Support Serv - Executive Adm	319,853.14	0.00	319,853.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	311,239.56	0.00	311,239.56	0.00	0.00
Support Serv - Business	120,361.08	22,065.04	0.00	98,296.04	98,296.04
Operations and Maintenance	565,034.45	6,768.45	77,931.88	480,334.12	0.00
Pupil Transportation	437,619.38	121,965.50	315,653.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,382.51	0.00	2,382.51	0.00	0.00
Support Serv - Technology	54,820.91	919.96	585.85	53,315.10	53,315.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,762.33	0.00	231,762.33	0.00	0.00
Community Services	2,496.00	0.00	2,496.00	0.00	0.00
Payments to Government Agencies	5,382,141.57	5,382,141.57	0.00	0.00	0.00
Facilities Acquisition	55,845.00	55,845.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	412,218.92	141,082.24	271,136.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	227,477.98	227,477.98	0.00	0.00	0.00
Trust Funds					
All Costs *	54,300.00	0.00	54,300.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,805,504.37	**5,968,507.14**	**5,205,051.97**	**631,945.26**	**151,611.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
55900 Uplift Michigan Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,502,707.36	1,277.76	2,501,429.60	0.00	0.00
Support Serv - Pupil	384,645.43	0.00	384,645.43	0.00	0.00
Support Serv - Instructional	114,183.88	0.00	114,183.88	0.00	0.00
Support Serv - Board of Ed	45,888.85	0.00	45,888.85	0.00	0.00
Support Serv - Executive Adm	1,070,891.54	0.00	1,070,891.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	244,249.15	0.00	244,249.15	0.00	0.00
Support Serv - Business	184,315.76	0.00	0.00	184,315.76	184,315.76
Operations and Maintenance	20,027.80	0.00	0.00	20,027.80	0.00
Pupil Transportation	603.31	0.00	603.31	0.00	0.00
Support Serv - Planning & Research	14,000.00	0.00	14,000.00	0.00	0.00
Support Serv - Communication	293,528.62	0.00	293,528.62	0.00	0.00
Support Serv - Staff & Personnel	316,558.68	0.00	0.00	316,558.68	316,558.68
Support Serv - Technology	111,263.48	0.00	0.00	111,263.48	111,263.48
Support Serv - Pupil Accounting	56,649.29	0.00	56,649.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	82,448.96	0.00	82,448.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,441,962.11	**1,277.76**	**4,808,518.63**	**632,165.72**	**612,137.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
55901 Nah Tah Wahsh Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,891,462.00	0.00	2,891,462.00	0.00	0.00
Support Serv - Pupil	773,559.00	0.00	773,559.00	0.00	0.00
Support Serv - Instructional	3,485.00	0.00	3,485.00	0.00	0.00
Support Serv - Board of Ed	133,947.00	0.00	133,947.00	0.00	0.00
Support Serv - Executive Adm	65,730.00	0.00	65,730.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	249,604.00	0.00	249,604.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	379,239.00	201,683.00	177,556.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,497,026.00	**201,683.00**	**4,295,343.00**	**0.00**	**0.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
56000 Midland County Educational Service Agency
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	88,929.32	0.00	88,929.32	0.00	0.00
Support Serv - Pupil	511,914.22	0.00	511,914.22	0.00	0.00
Support Serv - Instructional	1,204,652.32	0.00	1,204,652.32	0.00	0.00
Support Serv - Board of Ed	86,708.37	0.00	86,708.37	0.00	0.00
Support Serv - Executive Adm	440,846.66	0.00	440,846.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	405,844.11	978.66	103,327.68	301,537.77	301,537.77
Operations and Maintenance	823,441.47	0.00	0.00	823,441.47	0.00
Pupil Transportation	1,292.35	0.00	1,292.35	0.00	0.00
Support Serv - Planning & Research	1,929.36	0.00	1,929.36	0.00	0.00
Support Serv - Communication	71,012.90	0.00	71,012.90	0.00	0.00
Support Serv - Staff & Personnel	82,032.33	0.00	4,550.00	77,482.33	77,482.33
Support Serv - Technology	290,253.19	32,025.81	0.00	258,227.38	258,227.38
Support Serv - Pupil Accounting	61,629.00	0.00	61,629.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,583,435.38	1,275.33	1,582,160.05	0.00	0.00
Payments to Government Agencies	6,072,588.25	6,072,588.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	5,957,264.69	4,740.44	5,952,524.25	0.00	0.00
Support Serv - Pupil	4,827,307.18	0.00	4,827,307.18	0.00	0.00
Support Serv - Instructional	1,479,133.59	0.00	1,479,133.59	0.00	0.00
Support Serv - Board of Ed	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	244,448.52	4,893.26	68,545.86	171,009.40	171,009.40
Operations and Maintenance	26,730.16	0.00	6,957.41	19,772.75	0.00
Pupil Transportation	83,227.80	65,107.00	18,120.80	0.00	0.00
Support Serv - Planning & Research	173,931.63	0.00	173,931.63	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	217,771.36	0.00	62,092.73	155,678.63	155,678.63
Support Serv - Technology	23,567.48	10,197.50	3,825.66	9,544.32	9,544.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	34,056.00	0.00	34,056.00	0.00	0.00
Payments to Government Agencies	8,706,724.67	8,706,724.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,537.26	31,537.26	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	55,015.14	0.00	55,015.14	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,597,224.71	**14,930,068.18**	**16,850,462.48**	**1,816,694.05**	**973,479.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
56010 Midland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,487,851.03	84,457.89	58,403,393.14	0.00	0.00
Support Serv - Pupil	6,197,614.18	0.00	6,197,614.18	0.00	0.00
Support Serv - Instructional	5,847,830.25	5,843.01	5,841,987.24	0.00	0.00
Support Serv - Board of Ed	98,020.62	0.00	98,020.62	0.00	0.00
Support Serv - Executive Adm	726,393.83	0.00	726,393.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,255,216.69	3,709.58	5,251,507.11	0.00	0.00
Support Serv - Business	1,037,710.22	985.53	3,063.00	1,033,661.69	1,033,661.69
Operations and Maintenance	5,702,593.77	66,749.42	147,545.99	5,488,298.36	0.00
Pupil Transportation	2,825,766.29	0.00	2,825,766.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	132,250.78	0.00	132,250.78	0.00	0.00
Support Serv - Staff & Personnel	615,150.19	0.00	38,753.77	576,396.42	576,396.42
Support Serv - Technology	1,337,056.28	60,663.23	2,088.41	1,274,304.64	1,274,304.64
Support Serv - Pupil Accounting	79,821.18	0.00	79,821.18	0.00	0.00
Support Serv - Central - Other	182,572.88	0.00	182,572.88	0.00	0.00
Support Serv - Other	1,354,658.17	0.00	1,354,658.17	0.00	0.00
Community Services	175,781.80	0.00	175,781.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	208,162.98	208,162.98	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,198.41	0.00	1,824.68	373.73	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,817,620.97	2,320,057.44	2,497,563.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	48,039,881.27	48,039,881.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,004,075.50	16,004,075.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	159,128,227.29	**66,794,585.85**	**83,960,606.60**	**8,373,034.84**	**2,884,362.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
56020 Bullock Creek School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,869,949.08	80,467.57	13,789,481.51	0.00	0.00
Support Serv - Pupil	1,538,436.00	0.00	1,538,436.00	0.00	0.00
Support Serv - Instructional	902,533.69	0.00	902,533.69	0.00	0.00
Support Serv - Board of Ed	45,124.25	0.00	45,124.25	0.00	0.00
Support Serv - Executive Adm	257,668.59	0.00	257,668.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,298,415.36	0.00	1,298,415.36	0.00	0.00
Support Serv - Business	376,650.67	44,560.65	75,198.31	256,891.71	256,891.71
Operations and Maintenance	1,973,529.54	13,047.96	574,772.39	1,385,709.19	0.00
Pupil Transportation	1,229,611.41	7,499.00	1,222,112.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	73,621.57	0.00	73,621.57	0.00	0.00
Support Serv - Staff & Personnel	73,106.14	0.00	73,106.14	0.00	0.00
Support Serv - Technology	31,231.44	0.00	14,195.28	17,036.16	17,036.16
Support Serv - Pupil Accounting	35,940.22	0.00	35,940.22	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	366,916.36	0.00	366,916.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,317,825.62	615,935.62	701,890.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	39,482.67	30,156.00	9,326.67	0.00	0.00
Debt Service Funds					
All Costs **	2,090,320.12	2,090,320.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	510,522.88	510,522.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,030,885.61	**3,392,509.80**	**20,978,738.75**	**1,659,637.06**	**273,927.87**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
56030 Coleman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,380,274.48	19,839.34	4,360,435.14	0.00	0.00
Support Serv - Pupil	594,919.16	0.00	594,919.16	0.00	0.00
Support Serv - Instructional	425,056.82	4,500.00	420,556.82	0.00	0.00
Support Serv - Board of Ed	66,053.32	0.00	66,053.32	0.00	0.00
Support Serv - Executive Adm	235,954.41	0.00	235,954.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,943.76	0.00	464,943.76	0.00	0.00
Support Serv - Business	267,898.68	7,977.37	1,631.45	258,289.86	258,289.86
Operations and Maintenance	862,719.00	18,828.80	17,393.06	826,497.14	0.00
Pupil Transportation	464,825.64	0.00	464,825.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,285.38	0.00	10,285.38	0.00	0.00
Support Serv - Staff & Personnel	4,493.80	0.00	4,493.80	0.00	0.00
Support Serv - Technology	202,242.79	2,436.42	52,668.48	147,137.89	147,137.89
Support Serv - Pupil Accounting	16,668.00	0.00	16,668.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,718.29	0.00	223,718.29	0.00	0.00
Community Services	19,184.53	0.00	19,184.53	0.00	0.00
Payments to Government Agencies	77,606.45	77,606.45	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	665,468.21	259,713.16	405,755.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	624,906.28	624,906.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	110,204.00	110,204.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,717,423.00	**1,126,011.82**	**7,359,486.29**	**1,231,924.89**	**405,427.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
56050 Meridian Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,830,549.68	12,471.00	9,818,078.68	0.00	0.00
Support Serv - Pupil	1,249,421.24	0.00	1,249,421.24	0.00	0.00
Support Serv - Instructional	893,145.06	0.00	893,145.06	0.00	0.00
Support Serv - Board of Ed	39,246.86	0.00	39,246.86	0.00	0.00
Support Serv - Executive Adm	326,907.32	0.00	326,907.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,502,478.26	0.00	1,502,478.26	0.00	0.00
Support Serv - Business	431,892.96	31,767.00	0.00	400,125.96	400,125.96
Operations and Maintenance	1,460,141.25	0.00	8,165.01	1,451,976.24	0.00
Pupil Transportation	838,445.90	0.00	838,445.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,613.90	0.00	18,613.90	0.00	0.00
Support Serv - Staff & Personnel	52,910.25	0.00	35,750.00	17,160.25	17,160.25
Support Serv - Technology	353,294.74	0.00	0.00	353,294.74	353,294.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	316,647.05	18,566.89	298,080.16	0.00	0.00
Community Services	420,204.92	24,479.49	395,725.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,250,651.55	656,941.13	593,710.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,150,580.04	3,150,580.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	749,423.54	749,423.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,884,554.52	**4,644,229.09**	**16,017,768.24**	**2,222,557.19**	**770,580.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
56901 Windover High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	479,992.78	14,275.43	465,717.35	0.00	0.00
Support Serv - Pupil	60,909.42	0.00	60,909.42	0.00	0.00
Support Serv - Instructional	19,400.87	0.00	19,400.87	0.00	0.00
Support Serv - Board of Ed	19,444.03	0.00	19,444.03	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	221,733.84	0.00	221,733.84	0.00	0.00
Support Serv - Business	51,739.26	0.00	0.00	51,739.26	51,739.26
Operations and Maintenance	211,242.97	21,920.00	43,387.32	145,935.65	0.00
Pupil Transportation	88,478.00	0.00	88,478.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	19,031.61	0.00	0.00	19,031.61	19,031.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	275.74	0.00	275.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,458.00	28,691.00	24,767.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,765.00	14,765.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,240,471.52	**79,651.43**	**944,113.57**	**216,706.52**	**70,770.87**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
56903 Academic and Career Education Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	392,372.34	0.00	392,372.34	0.00	0.00
Support Serv - Pupil	89,375.98	0.00	89,375.98	0.00	0.00
Support Serv - Instructional	8,330.49	0.00	8,330.49	0.00	0.00
Support Serv - Board of Ed	16,038.49	0.00	16,038.49	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	192,189.87	0.00	192,189.87	0.00	0.00
Support Serv - Business	68,428.00	0.00	0.00	68,428.00	68,428.00
Operations and Maintenance	186,973.30	0.00	14,240.83	172,732.47	0.00
Pupil Transportation	76,094.00	0.00	76,094.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,957.91	0.00	6,957.91	0.00	0.00
Support Serv - Staff & Personnel	13,802.00	0.00	0.00	13,802.00	13,802.00
Support Serv - Technology	11,369.09	0.00	1,860.00	9,509.09	9,509.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	110.78	110.78	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,270.92	23,036.81	1,234.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,086,313.17	**23,147.59**	**798,694.02**	**264,471.56**	**91,739.09**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
57020 Lake City Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,050,094.25	27,458.31	8,022,635.94	0.00	0.00
Support Serv - Pupil	678,259.71	0.00	678,259.71	0.00	0.00
Support Serv - Instructional	657,817.61	0.00	657,817.61	0.00	0.00
Support Serv - Board of Ed	56,295.57	0.00	56,295.57	0.00	0.00
Support Serv - Executive Adm	353,988.50	8,768.16	345,220.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	921,301.56	0.00	921,301.56	0.00	0.00
Support Serv - Business	196,638.47	40,690.28	3,063.00	152,885.19	152,885.19
Operations and Maintenance	1,502,045.22	236,977.29	249,553.42	1,015,514.51	0.00
Pupil Transportation	828,813.88	0.00	828,813.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	192,108.55	48,593.65	8,100.00	135,414.90	135,414.90
Support Serv - Pupil Accounting	7,725.80	0.00	7,725.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	306,451.73	43,501.11	262,950.62	0.00	0.00
Community Services	177,925.53	0.00	177,925.53	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,000.00	5,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	819,041.46	294,841.53	524,199.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,263,911.03	1,263,911.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	268,290.61	268,290.61	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,285,709.48	**2,238,031.97**	**12,743,862.91**	**1,303,814.60**	**288,300.09**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
57030 McBain Rural Agricultural Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,087,290.55	3,866.87	7,083,423.68	0.00	0.00
Support Serv - Pupil	293,433.53	0.00	293,433.53	0.00	0.00
Support Serv - Instructional	640,630.93	38,978.02	601,652.91	0.00	0.00
Support Serv - Board of Ed	93,084.70	0.00	93,084.70	0.00	0.00
Support Serv - Executive Adm	326,566.00	0.00	326,566.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	745,886.81	0.00	745,886.81	0.00	0.00
Support Serv - Business	155,386.35	2,101.66	0.00	153,284.69	153,284.69
Operations and Maintenance	1,152,614.21	76,882.03	52,368.20	1,023,363.98	0.00
Pupil Transportation	1,010,526.56	102,536.00	907,990.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	322,158.03	0.00	0.00	322,158.03	322,158.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	33,307.62	0.00	33,307.62	0.00	0.00
Support Serv - Other	294,020.80	9,245.67	284,775.13	0.00	0.00
Community Services	2,472.82	0.00	2,472.82	0.00	0.00
Payments to Government Agencies	13,745.76	13,745.76	0.00	0.00	0.00
Facilities Acquisition	3,166.54	3,166.54	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	866,317.45	362,837.61	503,479.84	0.00	0.00
Community Services	31,860.48	5,750.19	26,110.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	381,710.30	381,710.30	0.00	0.00	0.00
Capital Project Funds					
All Costs	302,125.97	302,125.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,756,305.41	**1,302,946.62**	**10,954,552.09**	**1,498,806.70**	**475,442.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58000 Monroe ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,111,870.48	235,818.15	5,876,052.33	0.00	0.00
Support Serv - Pupil	1,776,393.89	0.00	1,776,393.89	0.00	0.00
Support Serv - Instructional	3,255,811.30	0.00	3,255,811.30	0.00	0.00
Support Serv - Board of Ed	52,223.02	0.00	52,223.02	0.00	0.00
Support Serv - Executive Adm	477,873.06	0.00	477,873.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	387,547.49	0.00	387,547.49	0.00	0.00
Support Serv - Business	1,171,195.22	6,259.19	193,676.57	971,259.46	971,259.46
Operations and Maintenance	491,389.25	7,651.00	136,157.34	347,580.91	0.00
Pupil Transportation	315,158.20	134,580.00	180,578.20	0.00	0.00
Support Serv - Planning & Research	205,269.26	0.00	205,269.26	0.00	0.00
Support Serv - Communication	128,724.97	0.00	128,724.97	0.00	0.00
Support Serv - Staff & Personnel	536,368.92	2,230.67	43,127.55	491,010.70	491,010.70
Support Serv - Technology	1,706,503.30	9,169.29	112,174.96	1,585,159.05	1,585,159.05
Support Serv - Pupil Accounting	43,776.32	0.00	43,776.32	0.00	0.00
Support Serv - Central - Other	62,439.22	0.00	62,439.22	0.00	0.00
Support Serv - Other	6,117.46	0.00	6,117.46	0.00	0.00
Community Services	891,591.95	0.00	891,591.95	0.00	0.00
Payments to Government Agencies	8,964,420.37	8,964,420.37	0.00	0.00	0.00
Facilities Acquisition	1,770.40	0.00	1,770.40	0.00	0.00
Special Revenue Funds					
Instructional	14,127,455.61	161,393.76	13,966,061.85	0.00	0.00
Support Serv - Pupil	15,565,035.28	23,069.09	15,541,966.19	0.00	0.00
Support Serv - Instructional	2,574,546.50	0.00	2,574,546.50	0.00	0.00
Support Serv - Board of Ed	49,938.50	0.00	49,938.50	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	442,646.67	0.00	442,646.67	0.00	0.00
Support Serv - Business	94,755.54	17,052.62	0.00	77,702.92	77,702.92
Operations and Maintenance	972,766.80	195,855.55	35,746.87	741,164.38	0.00
Pupil Transportation	1,340,983.65	134,580.00	1,206,403.65	0.00	0.00
Support Serv - Planning & Research	129,913.70	0.00	129,913.70	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	22,730.22	0.00	0.00	22,730.22	22,730.22
Support Serv - Technology	107,737.17	0.00	38,746.44	68,990.73	68,990.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	54,314.05	0.00	54,314.05	0.00	0.00
Support Serv - Other	211,392.60	62,691.65	148,700.95	0.00	0.00
Community Services	424,868.30	0.00	424,868.30	0.00	0.00
Payments to Government Agencies	7,646,046.14	7,646,046.14	0.00	0.00	0.00
Facilities Acquisition	276.58	0.00	276.58	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	248,490.85	248,490.85	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	70,600,342.24	**17,849,308.33**	**48,445,435.54**	**4,305,598.37**	**3,216,853.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58010 Monroe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	33,612,396.88	1,122,378.75	32,490,018.13	0.00	0.00
Support Serv - Pupil	4,447,767.07	4,192.65	4,443,574.42	0.00	0.00
Support Serv - Instructional	2,848,673.73	5,846.14	2,842,827.59	0.00	0.00
Support Serv - Board of Ed	455,163.27	36,660.58	418,502.69	0.00	0.00
Support Serv - Executive Adm	463,298.19	4,960.06	458,338.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,904,465.64	33,196.17	3,871,269.47	0.00	0.00
Support Serv - Business	783,676.78	18,956.84	93,873.23	670,846.71	670,846.71
Operations and Maintenance	6,120,629.26	220,972.81	242,254.44	5,657,402.01	0.00
Pupil Transportation	2,887,931.90	7,282.38	2,880,649.52	0.00	0.00
Support Serv - Planning & Research	42,403.77	0.00	42,403.77	0.00	0.00
Support Serv - Communication	167,304.31	0.00	167,304.31	0.00	0.00
Support Serv - Staff & Personnel	575,638.10	395.44	74,004.56	501,238.10	501,238.10
Support Serv - Technology	3,829,360.14	2,046,126.80	106,318.61	1,676,914.73	1,676,914.73
Support Serv - Pupil Accounting	147,226.61	149.99	147,076.62	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	944,303.06	8,695.96	935,607.10	0.00	0.00
Community Services	829,727.86	33,109.97	796,617.89	0.00	0.00
Payments to Government Agencies	17,922.39	17,922.39	0.00	0.00	0.00
Facilities Acquisition	1,004,319.10	1,002,709.10	1,610.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,823,520.22	2,113,902.31	1,709,617.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,741,450.00	2,741,450.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,579,111.92	16,579,111.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	86,226,290.20	**25,998,020.26**	**51,721,868.39**	**8,506,401.55**	**2,848,999.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58020 Airport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,715,454.18	539,173.25	20,176,280.93	0.00	0.00
Support Serv - Pupil	1,159,602.15	0.00	1,159,602.15	0.00	0.00
Support Serv - Instructional	842,717.51	0.00	842,717.51	0.00	0.00
Support Serv - Board of Ed	43,775.94	0.00	43,775.94	0.00	0.00
Support Serv - Executive Adm	342,999.10	0.00	342,999.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,047,963.85	0.00	2,047,963.85	0.00	0.00
Support Serv - Business	500,541.71	0.00	0.00	500,541.71	500,541.71
Operations and Maintenance	2,973,320.42	259,006.50	9,982.01	2,704,331.91	0.00
Pupil Transportation	2,277,462.70	0.00	2,277,462.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,248.76	0.00	48,248.76	0.00	0.00
Support Serv - Staff & Personnel	73,672.88	0.00	961.60	72,711.28	72,711.28
Support Serv - Technology	547,869.76	12,149.33	23,887.50	511,832.93	511,832.93
Support Serv - Pupil Accounting	131,793.83	0.00	131,793.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	524,321.60	7,000.00	517,321.60	0.00	0.00
Community Services	491,305.67	0.00	491,305.67	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,428.95	0.00	2,071.48	357.47	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,794,046.19	202,508.75	1,591,537.44	0.00	0.00
Community Services	774,346.10	0.00	774,346.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	37,450.01	37,450.01	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,883,507.28	1,883,507.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	556,180.44	556,180.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,769,009.03	**3,496,975.56**	**30,482,258.17**	**3,789,775.30**	**1,085,085.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58030 Bedford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,645,526.06	209,574.00	26,435,952.06	0.00	0.00
Support Serv - Pupil	2,189,491.18	0.00	2,189,491.18	0.00	0.00
Support Serv - Instructional	1,268,589.02	26,402.17	1,242,186.85	0.00	0.00
Support Serv - Board of Ed	142,708.39	10,581.00	132,127.39	0.00	0.00
Support Serv - Executive Adm	1,158,743.24	0.00	1,158,743.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,592,642.03	0.00	3,592,642.03	0.00	0.00
Support Serv - Business	544,971.16	52,075.85	2,764.68	490,130.63	490,130.63
Operations and Maintenance	3,345,648.54	104,255.34	52,357.18	3,189,036.02	0.00
Pupil Transportation	2,818,836.81	0.00	2,818,836.81	0.00	0.00
Support Serv - Planning & Research	47,686.19	0.00	47,686.19	0.00	0.00
Support Serv - Communication	19,399.44	0.00	19,399.44	0.00	0.00
Support Serv - Staff & Personnel	584,246.93	0.00	18,541.46	565,705.47	565,705.47
Support Serv - Technology	53,134.27	14,407.89	38,726.38	0.00	0.00
Support Serv - Pupil Accounting	9,791.20	0.00	9,791.20	0.00	0.00
Support Serv - Central - Other	92,498.90	0.00	92,498.90	0.00	0.00
Support Serv - Other	1,216,861.38	231,400.00	985,461.38	0.00	0.00
Community Services	1,742.69	0.00	1,742.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	450,000.00	450,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	121,381.28	0.00	121,381.28	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	914,763.92	262,587.18	652,176.74	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	82,110.00	0.00	0.00	82,110.00	82,110.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,006.32	0.00	1,006.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	754,917.28	0.00	0.00	754,917.28	754,917.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,382,347.95	800,149.76	1,582,198.19	0.00	0.00
Community Services	831,498.67	9,263.77	822,234.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,382,238.63	2,382,238.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,537,690.95	11,537,690.95	0.00	0.00	0.00
Trust Funds					
All Costs *	210,536.84	86,493.26	124,043.58	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,401,009.27	**16,177,119.80**	**42,141,990.07**	**5,081,899.40**	**1,892,863.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58050 Dundee Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,691,505.73	66,968.49	11,624,537.24	0.00	0.00
Support Serv - Pupil	721,496.36	0.00	721,496.36	0.00	0.00
Support Serv - Instructional	128,942.19	0.00	128,942.19	0.00	0.00
Support Serv - Board of Ed	181,395.00	0.00	181,395.00	0.00	0.00
Support Serv - Executive Adm	505,223.75	564.80	504,658.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,069,243.12	0.00	1,069,243.12	0.00	0.00
Support Serv - Business	455,529.95	69,113.90	7,662.16	378,753.89	378,753.89
Operations and Maintenance	3,031,700.67	545,538.42	387,236.26	2,098,925.99	0.00
Pupil Transportation	1,070,390.43	134,314.00	936,076.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	488.51	0.00	488.51	0.00	0.00
Support Serv - Staff & Personnel	25,747.85	0.00	4,528.00	21,219.85	21,219.85
Support Serv - Technology	824,981.92	285,542.11	8,556.95	530,882.86	530,882.86
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	642,838.55	1,725.30	641,113.25	0.00	0.00
Community Services	135,091.34	6,824.08	128,267.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	750.00	0.00	750.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	52,754.39	0.00	52,754.39	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,201,638.17	939.00	1,200,699.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,839,208.75	2,839,208.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	391,196.47	391,196.47	0.00	0.00	0.00
Trust Funds					
All Costs *	16,289.00	0.00	16,289.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,986,412.15	**4,341,935.32**	**17,614,694.24**	**3,029,782.59**	**930,856.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58070 Ida Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,696,214.73	16,184.06	9,680,030.67	0.00	0.00
Support Serv - Pupil	1,038,739.02	699.00	1,038,040.02	0.00	0.00
Support Serv - Instructional	186,675.99	0.00	186,675.99	0.00	0.00
Support Serv - Board of Ed	112,467.37	0.00	112,467.37	0.00	0.00
Support Serv - Executive Adm	343,841.13	2,798.10	341,043.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,352,903.83	3,628.17	1,349,275.66	0.00	0.00
Support Serv - Business	315,286.26	14,981.00	16,086.19	284,219.07	284,219.07
Operations and Maintenance	1,310,985.80	6,920.99	103,348.26	1,200,716.55	0.00
Pupil Transportation	974,969.94	83,448.00	891,521.94	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,725.99	0.00	9,725.99	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	9,314.74	5,466.61	98.13	3,750.00	3,750.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,121.78	7,445.27	336,676.51	0.00	0.00
Community Services	37.00	0.00	37.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	517.34	517.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	301,175.50	276,057.68	25,117.82	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	131.37	0.00	131.37	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	316,217.46	67,251.97	18,569.76	230,395.73	230,395.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,059,296.57	417,576.23	641,720.34	0.00	0.00
Community Services	13,114.63	6,850.00	6,264.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	526,459.17	526,459.17	0.00	0.00	0.00
Trust Funds					
All Costs *	250.00	0.00	250.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,912,445.62	**1,436,283.59**	**14,757,080.68**	**1,719,081.35**	**518,364.80**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58080 Jefferson Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,951,002.92	24,488.00	9,926,514.92	0.00	0.00
Support Serv - Pupil	725,927.63	0.00	725,927.63	0.00	0.00
Support Serv - Instructional	374,542.17	0.00	374,542.17	0.00	0.00
Support Serv - Board of Ed	84,564.58	82.62	84,481.96	0.00	0.00
Support Serv - Executive Adm	301,070.03	0.00	301,070.03	0.00	0.00
Support Serv - Grant Writer	6,502.72	0.00	6,502.72	0.00	0.00
Support Serv - School Adm	992,708.75	0.00	992,708.75	0.00	0.00
Support Serv - Business	425,086.81	17,844.33	3,590.67	403,651.81	403,651.81
Operations and Maintenance	2,471,839.59	105,091.78	292,733.57	2,074,014.24	0.00
Pupil Transportation	937,965.88	6,000.00	931,965.88	0.00	0.00
Support Serv - Planning & Research	19,365.14	0.00	19,365.14	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	21,250.96	0.00	3,010.96	18,240.00	18,240.00
Support Serv - Technology	520,724.56	208,069.89	0.00	312,654.67	312,654.67
Support Serv - Pupil Accounting	72,862.35	0.00	72,862.35	0.00	0.00
Support Serv - Central - Other	7,654.51	0.00	7,654.51	0.00	0.00
Support Serv - Other	393,988.65	0.00	393,988.65	0.00	0.00
Community Services	272,321.29	7,393.78	264,927.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	77,536.98	0.00	77,536.98	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	6,502.82	0.00	6,502.82	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	20.31	20.31	0.00	0.00	0.00
Operations and Maintenance	1,659.12	0.00	0.00	1,659.12	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,144,609.53	186,919.54	957,689.99	0.00	0.00
Community Services	938,604.63	31,434.60	907,170.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	229,764.00	229,764.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,978,075.93	**817,108.85**	**16,350,747.24**	**2,810,219.84**	**734,546.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58090 Mason Consolidated Schools (Monroe)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,658,892.27	219,352.99	7,439,539.28	0.00	0.00
Support Serv - Pupil	729,732.74	0.00	729,732.74	0.00	0.00
Support Serv - Instructional	46,951.87	0.00	46,951.87	0.00	0.00
Support Serv - Board of Ed	87,006.75	0.00	87,006.75	0.00	0.00
Support Serv - Executive Adm	313,822.82	9,885.19	303,937.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	708,285.97	10,089.94	698,196.03	0.00	0.00
Support Serv - Business	256,344.93	3,793.61	33,417.91	219,133.41	219,133.41
Operations and Maintenance	1,396,495.71	269,118.94	70,894.65	1,056,482.12	0.00
Pupil Transportation	1,346,161.01	752,687.32	593,473.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,589.31	0.00	51,589.31	0.00	0.00
Support Serv - Staff & Personnel	13,979.64	0.00	1,184.54	12,795.10	12,795.10
Support Serv - Technology	23,664.20	0.00	5,255.00	18,409.20	18,409.20
Support Serv - Pupil Accounting	8,452.00	0.00	8,452.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	329,139.97	4,914.15	324,225.82	0.00	0.00
Community Services	43,288.19	4,690.00	38,598.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	124,663.41	95,726.64	28,936.77	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	76,926.56	0.00	76,926.56	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,009.24	0.00	0.00	3,009.24	3,009.24
Support Serv - Technology	94,078.54	188.47	6,200.00	87,690.07	87,690.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	686,934.72	241,890.84	445,043.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	840,141.59	840,141.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,839,561.44	**2,452,479.68**	**10,989,562.62**	**1,397,519.14**	**341,037.02**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58100 Summerfield Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,997,470.43	0.00	3,997,470.43	0.00	0.00
Support Serv - Pupil	435,347.57	0.00	435,347.57	0.00	0.00
Support Serv - Instructional	40,784.42	0.00	40,784.42	0.00	0.00
Support Serv - Board of Ed	39,032.09	0.00	39,032.09	0.00	0.00
Support Serv - Executive Adm	242,037.92	0.00	242,037.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	489,752.29	897.00	488,855.29	0.00	0.00
Support Serv - Business	206,149.47	0.00	1,196.36	204,953.11	204,953.11
Operations and Maintenance	793,864.59	16,638.13	102,053.55	675,172.91	0.00
Pupil Transportation	499,171.42	10,361.14	488,810.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,894.80	0.00	3,235.31	1,659.49	1,659.49
Support Serv - Technology	40,302.11	0.00	808.80	39,493.31	39,493.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	258,775.87	1,485.51	257,290.36	0.00	0.00
Community Services	3,060.91	0.00	3,060.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	178,592.86	128,288.18	50,304.68	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	75,724.48	61,901.00	13,761.76	61.72	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	28,820.03	1,320.00	0.00	27,500.03	27,500.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	604,311.77	84,927.99	519,383.78	0.00	0.00
Community Services	129,924.37	3,521.42	126,402.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	423,900.00	423,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,493.56	61,493.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,553,410.96	**794,733.93**	**6,809,836.46**	**948,840.57**	**273,605.94**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58110 Whiteford Agricultural School District of the Counties of Lenawee and Monroe
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,334,940.65	96,302.06	5,238,638.59	0.00	0.00
Support Serv - Pupil	336,481.86	0.00	336,481.86	0.00	0.00
Support Serv - Instructional	327,814.92	2,933.35	324,881.57	0.00	0.00
Support Serv - Board of Ed	35,932.54	0.00	35,932.54	0.00	0.00
Support Serv - Executive Adm	262,733.13	2,253.48	260,479.65	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	536,842.56	108.82	536,733.74	0.00	0.00
Support Serv - Business	326,475.95	4,299.90	36,730.98	285,445.07	285,445.07
Operations and Maintenance	762,994.32	38,505.97	23,555.39	700,932.96	0.00
Pupil Transportation	432,068.95	0.00	432,068.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,142.74	0.00	17,142.74	0.00	0.00
Support Serv - Staff & Personnel	83,305.35	0.00	11,143.25	72,162.10	72,162.10
Support Serv - Technology	38,977.48	2,637.96	0.00	36,339.52	36,339.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	268,461.95	4,407.39	264,054.56	0.00	0.00
Community Services	68.00	0.00	68.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,173.79	0.00	2,075.60	98.19	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	563,347.27	200,426.98	362,920.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,174,505.04	1,174,505.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,907,245.44	5,907,245.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,411,511.94	**7,433,626.39**	**7,882,907.71**	**1,094,977.84**	**393,946.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58901 New Bedford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	360,026.08	0.00	360,026.08	0.00	0.00
Support Serv - Pupil	12,282.87	0.00	12,282.87	0.00	0.00
Support Serv - Instructional	99.00	0.00	99.00	0.00	0.00
Support Serv - Board of Ed	11,597.25	0.00	11,597.25	0.00	0.00
Support Serv - Executive Adm	142,136.70	0.00	142,136.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	135,683.06	0.00	135,683.06	0.00	0.00
Support Serv - Business	22,580.15	30.52	0.00	22,549.63	22,549.63
Operations and Maintenance	165,217.24	46,700.00	5,550.00	112,967.24	0.00
Pupil Transportation	52,003.79	0.00	52,003.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,394.05	0.00	11,394.05	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,496.52	0.00	11,908.49	2,588.03	2,588.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,239.86	0.00	9,239.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	65,000.07	0.00	65,000.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,001,756.64	**46,730.52**	**816,921.22**	**138,104.90**	**25,137.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
58902 Triumph Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,597,073.00	0.00	3,597,073.00	0.00	0.00
Support Serv - Pupil	280,319.00	0.00	280,319.00	0.00	0.00
Support Serv - Instructional	1,168,355.00	0.00	1,168,355.00	0.00	0.00
Support Serv - Board of Ed	122,980.00	0.00	122,980.00	0.00	0.00
Support Serv - Executive Adm	374,612.00	0.00	374,612.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	622,524.00	0.00	622,524.00	0.00	0.00
Support Serv - Business	197,173.00	0.00	0.00	197,173.00	197,173.00
Operations and Maintenance	1,302,608.00	0.00	28,783.00	1,273,825.00	0.00
Pupil Transportation	150.00	0.00	150.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	49,501.00	0.00	49,501.00	0.00	0.00
Support Serv - Staff & Personnel	357,074.00	0.00	0.00	357,074.00	357,074.00
Support Serv - Technology	279,279.00	0.00	810.00	278,469.00	278,469.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	22,155.00	0.00	22,155.00	0.00	0.00
Support Serv - Other	4,723.00	0.00	4,723.00	0.00	0.00
Community Services	1,926.00	0.00	1,926.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,110.00	0.00	344,110.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,724,562.00	**0.00**	**6,618,021.00**	**2,106,541.00**	**832,716.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59000 Montcalm Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,020,843.26	0.00	1,020,843.26	0.00	0.00
Support Serv - Pupil	832,844.23	0.00	832,844.23	0.00	0.00
Support Serv - Instructional	1,491,867.58	23,366.00	1,468,501.58	0.00	0.00
Support Serv - Board of Ed	44,706.51	0.00	44,706.51	0.00	0.00
Support Serv - Executive Adm	391,431.59	0.00	391,431.59	0.00	0.00
Support Serv - Grant Writer	15,217.15	0.00	15,217.15	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	910,717.94	661.46	47,345.33	862,711.15	862,711.15
Operations and Maintenance	418,220.43	0.00	1,033.00	417,187.43	0.00
Pupil Transportation	3,202.38	0.00	3,202.38	0.00	0.00
Support Serv - Planning & Research	2,587.05	0.00	2,587.05	0.00	0.00
Support Serv - Communication	4,294.94	0.00	4,294.94	0.00	0.00
Support Serv - Staff & Personnel	5,690.76	0.00	2,227.34	3,463.42	3,463.42
Support Serv - Technology	817,894.40	5,484.96	3,368.68	809,040.76	809,040.76
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	342,683.49	0.00	342,683.49	0.00	0.00
Payments to Government Agencies	3,071,949.03	3,071,949.03	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,854,424.36	169,560.28	7,684,864.08	0.00	0.00
Support Serv - Pupil	6,751,063.78	0.00	6,751,063.78	0.00	0.00
Support Serv - Instructional	1,649,030.64	0.00	1,649,030.64	0.00	0.00
Support Serv - Board of Ed	33,010.00	0.00	33,010.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	139,292.37	4,918.88	134,373.49	0.00	0.00
Support Serv - Business	13,238.74	13,238.74	0.00	0.00	0.00
Operations and Maintenance	1,058,350.78	0.00	0.00	1,058,350.78	0.00
Pupil Transportation	2,089,254.94	320,829.04	1,768,425.90	0.00	0.00
Support Serv - Planning & Research	186,187.06	0.00	186,187.06	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,478.82	0.00	3,454.63	10,024.19	10,024.19
Support Serv - Technology	240,118.30	0.00	17,871.14	222,247.16	222,247.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	109,111.18	0.00	109,111.18	0.00	0.00
Community Services	12,370.56	0.00	12,370.56	0.00	0.00
Payments to Government Agencies	2,227,493.67	2,227,493.67	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	848,633.08	848,633.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,599,209.02	**6,686,135.14**	**22,530,048.99**	**3,383,024.89**	**1,907,486.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59020 Carson City-Crystal Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,355,621.17	6,170.79	5,349,450.38	0.00	0.00
Support Serv - Pupil	454,676.65	0.00	454,676.65	0.00	0.00
Support Serv - Instructional	109,309.95	3,631.89	105,678.06	0.00	0.00
Support Serv - Board of Ed	75,761.89	0.00	75,761.89	0.00	0.00
Support Serv - Executive Adm	248,407.39	429.19	247,978.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	673,446.55	2,333.37	671,113.18	0.00	0.00
Support Serv - Business	169,472.00	21,289.46	614.00	147,568.54	147,568.54
Operations and Maintenance	832,590.37	73,346.13	1,234.70	758,009.54	0.00
Pupil Transportation	406,488.27	111,654.74	294,833.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	954.91	0.00	130.00	824.91	824.91
Support Serv - Technology	267,104.97	67,767.14	81.95	199,255.88	199,255.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	333,014.39	15,053.00	317,961.39	0.00	0.00
Community Services	1,108.50	0.00	1,108.50	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	831,593.02	451,144.02	380,449.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,279,420.85	1,279,420.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,227,172.84	2,227,172.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,266,143.72	**4,259,413.42**	**7,901,071.43**	**1,105,658.87**	**347,649.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59045 Montabella Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,461,159.26	33,884.00	5,427,275.26	0.00	0.00
Support Serv - Pupil	702,051.35	0.00	702,051.35	0.00	0.00
Support Serv - Instructional	484,379.76	576.60	483,803.16	0.00	0.00
Support Serv - Board of Ed	53,439.68	0.00	53,439.68	0.00	0.00
Support Serv - Executive Adm	211,699.14	0.00	211,699.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	468,231.40	0.00	468,231.40	0.00	0.00
Support Serv - Business	122,564.76	12,038.57	0.00	110,526.19	110,526.19
Operations and Maintenance	1,086,777.02	207,247.82	2,279.00	877,250.20	0.00
Pupil Transportation	698,918.61	212,478.46	486,440.15	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	45,024.25	0.00	45,024.25	0.00	0.00
Support Serv - Staff & Personnel	8,038.12	0.00	1,275.00	6,763.12	6,763.12
Support Serv - Technology	126,876.85	19,065.21	7,315.00	100,496.64	100,496.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,007.21	7,335.84	252,671.37	0.00	0.00
Community Services	4,512.87	0.00	4,512.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	601,388.12	249,347.24	352,040.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,035,279.85	1,035,279.85	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,357,410.71	9,357,410.71	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,727,758.96	**11,134,664.30**	**8,498,058.51**	**1,095,036.15**	**217,785.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59070 Greenville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,081,365.40	119,705.68	26,961,659.72	0.00	0.00
Support Serv - Pupil	3,501,697.14	0.00	3,501,697.14	0.00	0.00
Support Serv - Instructional	2,027,854.13	0.00	2,027,854.13	0.00	0.00
Support Serv - Board of Ed	128,665.08	0.00	128,665.08	0.00	0.00
Support Serv - Executive Adm	824,514.46	0.00	824,514.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,599,509.66	577.18	2,598,932.48	0.00	0.00
Support Serv - Business	792,477.79	157,873.04	0.00	634,604.75	634,604.75
Operations and Maintenance	3,608,143.04	82,039.34	0.00	3,526,103.70	0.00
Pupil Transportation	2,062,766.56	282,542.00	1,780,224.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,425.72	0.00	15,425.72	0.00	0.00
Support Serv - Staff & Personnel	460,320.35	8,997.81	21,965.36	429,357.18	429,357.18
Support Serv - Technology	952,522.34	9,729.13	0.00	942,793.21	942,793.21
Support Serv - Pupil Accounting	49,588.96	0.00	49,588.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,475,968.95	51,921.38	1,424,047.57	0.00	0.00
Community Services	751,181.59	1,308.41	749,873.18	0.00	0.00
Payments to Government Agencies	259,251.39	259,251.39	0.00	0.00	0.00
Facilities Acquisition	461,350.83	461,350.83	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	628.20	320.00	0.00	308.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,631,240.36	1,278,782.84	1,352,457.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,792,423.38	5,792,423.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,825,719.79	7,825,719.79	0.00	0.00	0.00
Trust Funds					
All Costs *	15,855.25	4,321.36	11,533.89	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	63,318,470.37	**16,336,863.56**	**41,448,439.77**	**5,533,167.04**	**2,006,755.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59080 Tri County Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,695,164.86	43,097.09	13,652,067.77	0.00	0.00
Support Serv - Pupil	1,319,958.64	0.00	1,319,958.64	0.00	0.00
Support Serv - Instructional	950,121.99	0.00	950,121.99	0.00	0.00
Support Serv - Board of Ed	117,172.61	0.00	117,172.61	0.00	0.00
Support Serv - Executive Adm	276,135.98	0.00	276,135.98	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,113,074.70	0.00	1,113,074.70	0.00	0.00
Support Serv - Business	447,205.90	92,768.61	19,596.73	334,840.56	334,840.56
Operations and Maintenance	1,479,260.49	14,928.06	14,390.53	1,449,941.90	0.00
Pupil Transportation	1,332,826.72	34,240.00	1,298,586.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	17,743.00	0.00	17,743.00	0.00	0.00
Support Serv - Technology	593,122.17	287,158.27	23,110.00	282,853.90	282,853.90
Support Serv - Pupil Accounting	128,038.34	0.00	128,038.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	411,172.78	0.00	411,172.78	0.00	0.00
Community Services	66,777.33	0.00	66,777.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	75,389.16	75,389.16	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	20,284.86	0.00	20,284.86	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.57	0.00	0.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.39	0.00	0.00	0.39	0.39
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	867.39	0.00	867.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,262,551.31	606,006.03	656,545.28	0.00	0.00
Community Services	150,852.55	41,870.94	108,981.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,944,400.00	1,944,400.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,177,669.56	12,177,669.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,579,791.30	**15,317,527.72**	**20,194,626.83**	**2,067,636.75**	**617,694.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59090 Lakeview Community Schools (Montcalm)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,091,897.77	2,835.20	7,089,062.57	0.00	0.00
Support Serv - Pupil	653,727.54	0.00	653,727.54	0.00	0.00
Support Serv - Instructional	456,379.59	0.00	456,379.59	0.00	0.00
Support Serv - Board of Ed	51,239.79	0.00	51,239.79	0.00	0.00
Support Serv - Executive Adm	337,037.67	2,445.81	334,591.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	734,937.94	0.00	734,937.94	0.00	0.00
Support Serv - Business	135,190.13	25,251.07	0.00	109,939.06	109,939.06
Operations and Maintenance	1,580,485.67	32,961.63	0.00	1,547,524.04	0.00
Pupil Transportation	870,105.61	0.00	870,105.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,980.95	0.00	2,250.00	4,730.95	4,730.95
Support Serv - Technology	288,222.38	4,975.08	8,962.50	274,284.80	274,284.80
Support Serv - Pupil Accounting	27,045.49	0.00	27,045.49	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,818.26	17,514.34	252,303.92	0.00	0.00
Community Services	7,379.14	0.00	7,379.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	13.20	0.00	13.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,374.54	0.00	5,320.79	53.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	25,186.10	0.00	0.00	25,186.10	25,186.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	884,275.46	456,837.76	427,437.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	12,117,419.11	12,117,419.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	132,432.59	132,432.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,675,148.93	**12,792,672.59**	**10,920,757.64**	**1,961,718.70**	**414,140.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59125 Central Montcalm Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,772,497.88	167,268.34	9,605,229.54	0.00	0.00
Support Serv - Pupil	892,585.25	0.00	892,585.25	0.00	0.00
Support Serv - Instructional	417,423.73	0.00	417,423.73	0.00	0.00
Support Serv - Board of Ed	53,680.74	0.00	53,680.74	0.00	0.00
Support Serv - Executive Adm	418,770.05	0.00	418,770.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,021,056.19	0.00	1,021,056.19	0.00	0.00
Support Serv - Business	205,430.14	34,480.20	193.06	170,756.88	170,756.88
Operations and Maintenance	1,857,110.93	198,397.87	14,848.53	1,643,864.53	0.00
Pupil Transportation	1,067,736.12	42,200.00	1,025,536.12	0.00	0.00
Support Serv - Planning & Research	3,493.68	0.00	3,493.68	0.00	0.00
Support Serv - Communication	540.00	0.00	540.00	0.00	0.00
Support Serv - Staff & Personnel	20,765.06	0.00	7,136.23	13,628.83	13,628.83
Support Serv - Technology	333,648.55	46,339.35	16,540.00	270,769.20	270,769.20
Support Serv - Pupil Accounting	16,989.56	0.00	16,989.56	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,732.32	0.00	348,732.32	0.00	0.00
Community Services	10,274.37	0.00	10,274.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,823.50	0.00	8,823.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,215,651.51	365,000.26	850,651.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,433,447.87	2,433,447.87	0.00	0.00	0.00
Capital Project Funds					
All Costs	648,436.96	648,436.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,747,094.41	**3,935,570.85**	**14,712,504.12**	**2,099,019.44**	**455,154.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59150 Vestaburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,122,116.84	3,482.20	6,118,634.64	0.00	0.00
Support Serv - Pupil	511,094.05	0.00	511,094.05	0.00	0.00
Support Serv - Instructional	344,617.37	0.00	344,617.37	0.00	0.00
Support Serv - Board of Ed	68,893.28	0.00	68,893.28	0.00	0.00
Support Serv - Executive Adm	402,978.78	0.00	402,978.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	481,674.16	0.00	481,674.16	0.00	0.00
Support Serv - Business	286,222.62	8,694.32	0.00	277,528.30	277,528.30
Operations and Maintenance	757,548.08	104,049.00	0.00	653,499.08	0.00
Pupil Transportation	290,401.50	0.00	290,401.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	414,375.62	95.38	0.00	414,280.24	414,280.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	175,485.81	0.00	175,485.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	6,179.00	6,179.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	13,531.65	0.00	0.00	13,531.65	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,758.85	0.00	0.00	3,758.85	3,758.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	529,658.12	203,374.65	326,283.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,078,306.98	1,078,306.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,486,842.71	**1,404,181.53**	**8,720,063.06**	**1,362,598.12**	**695,567.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
59900 Success Virtual Learning Centers of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,991,598.15	673,581.27	5,318,016.88	0.00	0.00
Support Serv - Pupil	1,484,300.06	0.00	1,484,300.06	0.00	0.00
Support Serv - Instructional	3,562,455.94	3,372.83	3,559,083.11	0.00	0.00
Support Serv - Board of Ed	208,219.98	0.00	208,219.98	0.00	0.00
Support Serv - Executive Adm	617,912.16	0.00	617,912.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	66,539.16	0.00	66,539.16	0.00	0.00
Support Serv - Business	450,148.59	0.00	0.00	450,148.59	450,148.59
Operations and Maintenance	3,337,125.10	0.00	0.00	3,337,125.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	639,571.52	5,916.72	633,654.80	0.00	0.00
Support Serv - Staff & Personnel	269,813.34	0.00	0.00	269,813.34	269,813.34
Support Serv - Technology	131,315.05	0.00	0.00	131,315.05	131,315.05
Support Serv - Pupil Accounting	377,692.82	0.00	377,692.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,522.36	0.00	6,522.36	0.00	0.00
Community Services	413.62	0.00	413.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,143,627.85	**682,870.82**	**12,272,354.95**	**4,188,402.08**	**851,276.98**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
60010 Atlanta Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,980,433.50	23,235.00	1,957,198.50	0.00	0.00
Support Serv - Pupil	115,743.13	0.00	115,743.13	0.00	0.00
Support Serv - Instructional	160,395.10	88,182.00	72,213.10	0.00	0.00
Support Serv - Board of Ed	24,532.02	0.00	24,532.02	0.00	0.00
Support Serv - Executive Adm	100,080.32	0.00	100,080.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	150,375.43	0.00	150,375.43	0.00	0.00
Support Serv - Business	171,158.62	2,701.64	0.00	168,456.98	168,456.98
Operations and Maintenance	408,499.04	20,549.36	15,029.18	372,920.50	0.00
Pupil Transportation	198,084.27	2,606.61	195,477.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	89,889.96	0.00	0.00	89,889.96	89,889.96
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	110,121.64	12,249.00	97,872.64	0.00	0.00
Community Services	4,055.97	0.00	4,055.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	262,608.62	134,016.96	128,591.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	511,567.50	511,567.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	77,596.60	77,596.60	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,365,141.72	**872,704.67**	**2,861,169.61**	**631,267.44**	**258,346.94**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
60020 Hillman Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,102,001.18	0.00	3,102,001.18	0.00	0.00
Support Serv - Pupil	167,248.76	0.00	167,248.76	0.00	0.00
Support Serv - Instructional	236,756.05	115,692.00	121,064.05	0.00	0.00
Support Serv - Board of Ed	59,796.98	0.00	59,796.98	0.00	0.00
Support Serv - Executive Adm	129,289.45	0.00	129,289.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	361,836.31	0.00	361,836.31	0.00	0.00
Support Serv - Business	194,258.24	15,122.56	0.00	179,135.68	179,135.68
Operations and Maintenance	541,984.40	42,893.56	2,496.02	496,594.82	0.00
Pupil Transportation	348,933.43	50,774.00	298,159.43	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	189,590.55	9,940.63	0.00	179,649.92	179,649.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	125,283.57	14,646.00	110,637.57	0.00	0.00
Community Services	467.00	0.00	467.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	400,779.65	146,258.25	254,521.40	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	544,430.54	544,430.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	195,191.46	195,191.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,597,847.57	**1,134,949.00**	**4,607,518.15**	**855,380.42**	**358,785.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61000 Muskegon Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,942,452.40	1,870.15	2,940,582.25	0.00	0.00
Support Serv - Pupil	1,114,719.21	0.00	1,114,719.21	0.00	0.00
Support Serv - Instructional	6,418,458.20	36,141.40	6,382,316.80	0.00	0.00
Support Serv - Board of Ed	226,809.79	0.00	226,809.79	0.00	0.00
Support Serv - Executive Adm	799,537.54	0.00	799,537.54	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	362,605.58	15,221.97	347,383.61	0.00	0.00
Support Serv - Business	1,574,748.91	27,962.19	60,195.50	1,486,591.22	1,486,591.22
Operations and Maintenance	1,071,405.04	72,297.37	72,203.77	926,903.90	0.00
Pupil Transportation	573,360.08	375.00	572,985.08	0.00	0.00
Support Serv - Planning & Research	4,075.28	0.00	4,075.28	0.00	0.00
Support Serv - Communication	393,062.36	13,350.12	379,712.24	0.00	0.00
Support Serv - Staff & Personnel	669,583.73	6,032.21	96,065.29	567,486.23	567,486.23
Support Serv - Technology	2,247,016.56	17,000.12	0.00	2,230,016.44	2,230,016.44
Support Serv - Pupil Accounting	276,186.38	772.43	275,413.95	0.00	0.00
Support Serv - Central - Other	173,228.92	0.00	173,228.92	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	6,131,580.09	159,012.44	5,972,567.65	0.00	0.00
Payments to Government Agencies	14,209,378.59	14,209,378.59	0.00	0.00	0.00
Facilities Acquisition	233,576.25	223,176.25	10,400.00	0.00	0.00
Special Revenue Funds					
Instructional	10,362,497.37	218,851.15	10,143,646.22	0.00	0.00
Support Serv - Pupil	7,099,415.67	3,731.89	7,095,683.78	0.00	0.00
Support Serv - Instructional	2,858,016.42	45,966.14	2,812,050.28	0.00	0.00
Support Serv - Board of Ed	21,512.00	0.00	21,512.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,580,042.24	12,118.00	1,567,924.24	0.00	0.00
Support Serv - Business	34,158.48	0.00	275.31	33,883.17	33,883.17
Operations and Maintenance	1,040,987.46	18,549.40	26,576.97	995,861.09	0.00
Pupil Transportation	31,286.15	0.00	31,286.15	0.00	0.00
Support Serv - Planning & Research	412,713.12	1,790.51	410,922.61	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	49,860.45	0.00	8,398.34	41,462.11	41,462.11
Support Serv - Technology	159,103.47	999.00	0.00	158,104.47	158,104.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,746.82	78,342.20	107,404.62	0.00	0.00
Community Services	197.19	0.00	197.19	0.00	0.00
Payments to Government Agencies	15,469,304.28	15,469,304.28	0.00	0.00	0.00
Facilities Acquisition	936,863.98	924,938.39	11,925.59	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	305,826.25	305,826.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	79,969,316.26	**31,863,007.45**	**41,666,000.18**	**6,440,308.63**	**4,517,543.64**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61010 Muskegon, Public Schools of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,553,105.86	6,277.27	26,546,828.59	0.00	0.00
Support Serv - Pupil	4,447,559.39	0.00	4,447,559.39	0.00	0.00
Support Serv - Instructional	4,549,487.53	0.00	4,549,487.53	0.00	0.00
Support Serv - Board of Ed	191,240.61	0.00	191,240.61	0.00	0.00
Support Serv - Executive Adm	566,533.94	0.00	566,533.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,385,876.01	0.00	2,385,876.01	0.00	0.00
Support Serv - Business	913,208.61	67,260.69	249.00	845,698.92	845,698.92
Operations and Maintenance	9,270,261.88	60,809.93	4,857,336.70	4,352,115.25	0.00
Pupil Transportation	1,496,420.08	35,975.00	1,460,445.08	0.00	0.00
Support Serv - Planning & Research	44,646.30	0.00	44,646.30	0.00	0.00
Support Serv - Communication	56,028.56	0.00	56,028.56	0.00	0.00
Support Serv - Staff & Personnel	657,720.96	0.00	209,384.36	448,336.60	448,336.60
Support Serv - Technology	1,780,076.03	0.00	1,152,531.55	627,544.48	627,544.48
Support Serv - Pupil Accounting	12,480.00	0.00	12,480.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	877,724.75	26,119.91	851,604.84	0.00	0.00
Community Services	660,624.30	0.00	660,624.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	150,000.00	0.00	150,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	64,048.64	0.00	5,832.45	58,216.19	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,843.11	1,768.00	0.00	75.11	75.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,736,335.77	373,165.01	2,363,170.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,298,575.84	3,298,575.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,458,977.29	21,458,977.29	0.00	0.00	0.00
Trust Funds					
All Costs *	70,376.70	0.00	70,376.70	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	82,243,152.16	**25,328,928.94**	**50,582,236.67**	**6,331,986.55**	**1,921,655.11**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61060 Mona Shores Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,426,612.77	14,415.63	32,412,197.14	0.00	0.00
Support Serv - Pupil	3,321,258.63	2,019.24	3,319,239.39	0.00	0.00
Support Serv - Instructional	886,527.96	0.00	886,527.96	0.00	0.00
Support Serv - Board of Ed	66,799.45	0.00	66,799.45	0.00	0.00
Support Serv - Executive Adm	532,915.07	0.00	532,915.07	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,518,040.58	1,156.27	2,516,884.31	0.00	0.00
Support Serv - Business	608,360.60	74,649.50	13,108.81	520,602.29	520,602.29
Operations and Maintenance	3,694,627.69	10,148.00	78,188.47	3,606,291.22	0.00
Pupil Transportation	1,404,548.05	116,233.60	1,288,314.45	0.00	0.00
Support Serv - Planning & Research	6,095.48	0.00	6,095.48	0.00	0.00
Support Serv - Communication	9,683.68	0.00	9,683.68	0.00	0.00
Support Serv - Staff & Personnel	414,185.49	0.00	84,165.29	330,020.20	330,020.20
Support Serv - Technology	321,707.96	0.00	13,683.64	308,024.32	308,024.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,332,954.67	265,894.52	1,067,060.15	0.00	0.00
Community Services	27,581.83	0.00	27,581.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,588,710.37	1,588,710.37	0.00	0.00	0.00
Special Revenue Funds					
Instructional	339,701.68	0.00	339,701.68	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,506,714.15	1,045,835.93	460,878.22	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	776.74	0.00	0.00	776.74	776.74
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	27,806.97	0.00	0.00	27,806.97	27,806.97
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,955,987.44	1,858,111.63	2,097,875.81	0.00	0.00
Community Services	965,920.90	11,350.58	954,570.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	141,942.55	141,942.55	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,303,629.79	6,303,629.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,731,351.46	30,731,351.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	93,134,441.96	**42,165,449.07**	**46,175,471.15**	**4,793,521.74**	**1,187,230.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61065 Oakridge Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,545,793.46	92,645.72	14,453,147.74	0.00	0.00
Support Serv - Pupil	1,818,365.54	0.00	1,818,365.54	0.00	0.00
Support Serv - Instructional	724,877.10	0.00	724,877.10	0.00	0.00
Support Serv - Board of Ed	68,384.86	0.00	68,384.86	0.00	0.00
Support Serv - Executive Adm	279,318.12	0.00	279,318.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,723,003.20	362.67	1,722,640.53	0.00	0.00
Support Serv - Business	485,403.77	0.00	24,255.41	461,148.36	461,148.36
Operations and Maintenance	1,943,538.56	156,784.57	113,474.75	1,673,279.24	0.00
Pupil Transportation	1,337,177.39	442,814.00	894,363.39	0.00	0.00
Support Serv - Planning & Research	1.60	0.00	1.60	0.00	0.00
Support Serv - Communication	43,102.54	0.00	43,102.54	0.00	0.00
Support Serv - Staff & Personnel	149,263.85	0.00	48,269.61	100,994.24	100,994.24
Support Serv - Technology	485,283.14	134,236.58	64,019.43	287,027.13	287,027.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	506,465.75	0.00	506,465.75	0.00	0.00
Community Services	23,555.16	0.00	23,555.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	76,146.52	76,146.52	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	251,682.62	225,664.02	0.00	26,018.60	26,018.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,334,255.44	647,967.23	686,288.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	125,583.25	125,583.25	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,741,108.94	2,741,108.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,123,729.21	5,123,729.21	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,786,040.02	**9,767,042.71**	**21,470,529.74**	**2,548,467.57**	**875,188.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61080 Fruitport Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,244,384.06	7,273.65	19,237,110.41	0.00	0.00
Support Serv - Pupil	3,107,709.90	0.00	3,107,709.90	0.00	0.00
Support Serv - Instructional	1,339,558.74	0.00	1,339,558.74	0.00	0.00
Support Serv - Board of Ed	62,645.20	0.00	62,645.20	0.00	0.00
Support Serv - Executive Adm	436,763.33	0.00	436,763.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,871,805.00	0.00	1,871,805.00	0.00	0.00
Support Serv - Business	578,408.47	115,798.22	262.62	462,347.63	462,347.63
Operations and Maintenance	3,239,267.21	10,150.00	88,404.92	3,140,712.29	0.00
Pupil Transportation	1,851,235.60	0.00	1,851,235.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,666.04	0.00	24,666.04	0.00	0.00
Support Serv - Staff & Personnel	8,839.16	0.00	8,839.16	0.00	0.00
Support Serv - Technology	409,364.15	3,970.00	0.00	405,394.15	405,394.15
Support Serv - Pupil Accounting	5,509.00	0.00	5,509.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	603,551.04	9,332.08	594,218.96	0.00	0.00
Community Services	95,769.88	3,056.91	92,712.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	755,704.94	366,766.75	388,938.19	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	229.95	0.00	0.00	229.95	229.95
Operations and Maintenance	1,158.52	0.00	0.00	1,158.52	0.00
Pupil Transportation	5,251.72	0.00	5,251.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	34,307.16	0.00	0.00	34,307.16	34,307.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,042,141.61	759,268.66	1,282,872.95	0.00	0.00
Community Services	922,717.23	25,735.25	896,981.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,879.88	2,879.88	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,520,825.97	5,520,825.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,217,252.46	7,217,252.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	49,381,946.22	**14,042,309.83**	**31,295,486.69**	**4,044,149.70**	**902,278.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61120 Holton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,408,864.10	0.00	6,408,864.10	0.00	0.00
Support Serv - Pupil	897,697.47	0.00	897,697.47	0.00	0.00
Support Serv - Instructional	283,436.35	0.00	283,436.35	0.00	0.00
Support Serv - Board of Ed	41,706.53	0.00	41,706.53	0.00	0.00
Support Serv - Executive Adm	282,803.13	0.00	282,803.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	479,893.78	0.00	479,893.78	0.00	0.00
Support Serv - Business	233,696.70	25,615.29	0.00	208,081.41	208,081.41
Operations and Maintenance	1,027,793.87	23,483.00	107,672.48	896,638.39	0.00
Pupil Transportation	723,569.05	0.00	723,569.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,375.00	0.00	1,375.00	0.00	0.00
Support Serv - Staff & Personnel	7,264.01	0.00	0.00	7,264.01	7,264.01
Support Serv - Technology	149,601.71	0.00	8,953.30	140,648.41	140,648.41
Support Serv - Pupil Accounting	53,090.11	0.00	53,090.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,324.44	14,617.72	287,706.72	0.00	0.00
Community Services	57,436.11	0.00	57,436.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,972.54	23,972.54	0.00	0.00	0.00
Special Revenue Funds					
Instructional	60,036.30	0.00	60,036.30	0.00	0.00
Support Serv - Pupil	32,326.94	0.00	32,326.94	0.00	0.00
Support Serv - Instructional	39,715.38	0.00	39,715.38	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,000.00	0.00	0.00	1,000.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	54,870.10	24,552.81	0.00	30,317.29	30,317.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,452,210.61	928,199.23	524,011.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,477,900.00	1,477,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	108,689.09	108,689.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,201,273.32	**2,627,029.68**	**10,290,294.13**	**1,283,949.51**	**386,311.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61180 Montague Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,154,732.44	58,282.99	11,096,449.45	0.00	0.00
Support Serv - Pupil	1,235,561.23	0.00	1,235,561.23	0.00	0.00
Support Serv - Instructional	325,417.77	0.00	325,417.77	0.00	0.00
Support Serv - Board of Ed	38,232.49	0.00	38,232.49	0.00	0.00
Support Serv - Executive Adm	284,094.97	0.00	284,094.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,005,518.96	0.00	1,005,518.96	0.00	0.00
Support Serv - Business	203,133.04	3,417.90	3,063.00	196,652.14	196,652.14
Operations and Maintenance	1,769,244.04	9,022.94	238,013.38	1,522,207.72	0.00
Pupil Transportation	895,222.09	120,566.00	774,656.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	75,247.55	0.00	1,900.00	73,347.55	73,347.55
Support Serv - Technology	298,481.22	190,118.40	0.00	108,362.82	108,362.82
Support Serv - Pupil Accounting	36,242.96	0.00	36,242.96	0.00	0.00
Support Serv - Central - Other	3,637.50	0.00	3,637.50	0.00	0.00
Support Serv - Other	467,513.62	0.00	467,513.62	0.00	0.00
Community Services	826.56	0.00	826.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	46,067.60	35,002.00	11,065.60	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	42,423.87	0.00	42,423.87	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,056.23	0.00	0.00	2,056.23	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	101,411.23	0.00	0.00	101,411.23	101,411.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,554,150.30	757,748.24	796,402.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	521,396.96	521,396.96	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,747,043.15	6,747,043.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	149,675.73	149,675.73	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,957,331.51	**8,592,274.31**	**16,361,019.51**	**2,004,037.69**	**479,773.74**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61190 Orchard View Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,764,544.29	1,140.03	17,763,404.26	0.00	0.00
Support Serv - Pupil	1,484,424.13	0.00	1,484,424.13	0.00	0.00
Support Serv - Instructional	443,812.11	0.00	443,812.11	0.00	0.00
Support Serv - Board of Ed	74,415.97	0.00	74,415.97	0.00	0.00
Support Serv - Executive Adm	470,921.22	0.00	470,921.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,558,616.96	0.00	1,558,616.96	0.00	0.00
Support Serv - Business	411,709.20	9,773.19	23,169.25	378,766.76	378,766.76
Operations and Maintenance	1,942,372.76	30,947.32	118,153.68	1,793,271.76	0.00
Pupil Transportation	1,131,712.05	96,219.88	1,035,492.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	43,951.95	0.00	43,951.95	0.00	0.00
Support Serv - Technology	211,449.07	0.00	5,811.81	205,637.26	205,637.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	353,730.25	320.00	353,410.25	0.00	0.00
Community Services	124,965.04	0.00	124,965.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,525,787.62	0.00	1,525,787.62	0.00	0.00
Support Serv - Pupil	381,537.39	0.00	381,537.39	0.00	0.00
Support Serv - Instructional	443,315.25	0.00	443,315.25	0.00	0.00
Support Serv - Board of Ed	21,023.25	0.00	21,023.25	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	69,539.99	0.00	36,271.52	33,268.47	33,268.47
Operations and Maintenance	477,839.99	0.00	130,864.18	346,975.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,589.00	0.00	1,589.00	0.00	0.00
Support Serv - Technology	583,956.99	303,872.19	0.00	280,084.80	280,084.80
Support Serv - Pupil Accounting	71,550.31	0.00	71,550.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,235,571.60	992,074.75	1,243,496.85	0.00	0.00
Community Services	1,720,204.08	30,492.88	1,689,711.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,638.32	16,638.32	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,426,411.52	3,426,411.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	297,538.17	297,538.17	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,289,128.48	**5,205,428.25**	**29,045,695.37**	**3,038,004.86**	**897,757.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61210 Ravenna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,069,999.68	0.00	7,069,999.68	0.00	0.00
Support Serv - Pupil	963,467.78	0.00	963,467.78	0.00	0.00
Support Serv - Instructional	378,725.74	211,010.54	167,715.20	0.00	0.00
Support Serv - Board of Ed	66,787.87	0.00	66,787.87	0.00	0.00
Support Serv - Executive Adm	371,781.50	0.00	371,781.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	670,994.34	0.00	670,994.34	0.00	0.00
Support Serv - Business	222,589.87	16,479.84	10,000.00	196,110.03	196,110.03
Operations and Maintenance	1,404,490.06	138,547.01	60,000.00	1,205,943.05	0.00
Pupil Transportation	460,471.32	4,045.00	456,426.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	51,948.48	0.00	9,589.70	42,358.78	42,358.78
Support Serv - Technology	123,089.34	0.00	10,000.00	113,089.34	113,089.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	27,900.48	0.00	27,900.48	0.00	0.00
Support Serv - Other	432,058.88	0.00	432,058.88	0.00	0.00
Community Services	7,906.00	0.00	7,906.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	33,118.27	0.00	33,118.27	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	3,526.89	3,526.89	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	102,141.98	0.00	0.00	102,141.98	102,141.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,185,417.53	222,186.77	963,230.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,406,741.01	3,406,741.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,626,022.13	2,626,022.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,609,179.15	**6,628,559.19**	**11,320,976.78**	**1,659,643.18**	**453,700.13**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61220 Reeths-Puffer Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,993,238.72	6,024.33	24,987,214.39	0.00	0.00
Support Serv - Pupil	4,294,455.41	0.00	4,294,455.41	0.00	0.00
Support Serv - Instructional	1,660,137.60	0.00	1,660,137.60	0.00	0.00
Support Serv - Board of Ed	76,413.72	0.00	76,413.72	0.00	0.00
Support Serv - Executive Adm	692,725.92	0.00	692,725.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,628,484.32	196,883.60	2,431,600.72	0.00	0.00
Support Serv - Business	578,549.42	104,771.19	0.00	473,778.23	473,778.23
Operations and Maintenance	3,260,208.33	125.70	91,920.47	3,168,162.16	0.00
Pupil Transportation	2,117,864.96	0.00	2,117,864.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,446.19	0.00	17,446.19	0.00	0.00
Support Serv - Staff & Personnel	60,594.54	0.00	37,200.00	23,394.54	23,394.54
Support Serv - Technology	496,130.90	3,740.00	0.00	492,390.90	492,390.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	71,784.34	0.00	71,784.34	0.00	0.00
Support Serv - Other	1,068,062.87	0.00	1,068,062.87	0.00	0.00
Community Services	282,651.43	0.00	282,651.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	60,540.90	0.00	60,540.90	0.00	0.00
Support Serv - Instructional	291,871.25	286,825.50	5,045.75	0.00	0.00
Support Serv - Board of Ed	1,900.00	0.00	1,900.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,040.16	0.00	18,259.00	1,781.16	0.00
Pupil Transportation	3,427.57	0.00	3,427.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	94,973.36	33,364.00	0.00	61,609.36	61,609.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,679,423.27	979,922.91	1,699,500.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,522,030.22	7,522,030.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	187,474.34	187,474.34	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	53,160,429.74	**9,321,161.79**	**39,618,151.60**	**4,221,116.35**	**1,051,173.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61230 North Muskegon Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,521,288.02	0.00	7,521,288.02	0.00	0.00
Support Serv - Pupil	846,463.01	0.00	846,463.01	0.00	0.00
Support Serv - Instructional	342,369.74	0.00	342,369.74	0.00	0.00
Support Serv - Board of Ed	40,595.37	0.00	40,595.37	0.00	0.00
Support Serv - Executive Adm	420,762.41	0.00	420,762.41	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	506,298.89	0.00	506,298.89	0.00	0.00
Support Serv - Business	170,306.65	21,610.15	0.00	148,696.50	148,696.50
Operations and Maintenance	799,064.23	14,169.66	20,000.00	764,894.57	0.00
Pupil Transportation	200,638.14	12,200.00	188,438.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,402.91	0.00	0.00	3,402.91	3,402.91
Support Serv - Technology	189,003.64	1,400.00	0.00	187,603.64	187,603.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	359,437.74	0.00	359,437.74	0.00	0.00
Community Services	39,766.92	0.00	39,766.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	60,750.00	60,750.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	17,236.49	0.00	0.00	17,236.49	17,236.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	834,191.18	274,698.02	559,493.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	182,868.76	182,868.76	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,409,579.61	1,409,579.61	0.00	0.00	0.00
Capital Project Funds					
All Costs	187,850.00	187,850.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,131,873.71	**2,165,126.20**	**10,844,913.40**	**1,121,834.11**	**356,939.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61240 Whitehall District Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,624,501.41	1,705.83	15,622,795.58	0.00	0.00
Support Serv - Pupil	1,909,015.33	0.00	1,909,015.33	0.00	0.00
Support Serv - Instructional	995,791.32	0.00	995,791.32	0.00	0.00
Support Serv - Board of Ed	67,968.49	0.00	67,968.49	0.00	0.00
Support Serv - Executive Adm	445,654.73	0.00	445,654.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,521,950.57	0.00	1,521,950.57	0.00	0.00
Support Serv - Business	420,230.02	26,466.22	0.00	393,763.80	393,763.80
Operations and Maintenance	1,880,157.83	19,250.00	347,847.08	1,513,060.75	0.00
Pupil Transportation	1,082,383.80	47,300.00	1,035,083.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,861.00	0.00	2,861.00	0.00	0.00
Support Serv - Staff & Personnel	22,055.19	0.00	1,226.35	20,828.84	20,828.84
Support Serv - Technology	329,009.35	0.00	0.00	329,009.35	329,009.35
Support Serv - Pupil Accounting	97,329.63	0.00	97,329.63	0.00	0.00
Support Serv - Central - Other	7,090.34	0.00	7,090.34	0.00	0.00
Support Serv - Other	755,678.70	7,495.00	748,183.70	0.00	0.00
Community Services	155,459.55	29,788.40	125,671.15	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	434,579.55	434,579.55	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,015,024.42	146,104.71	1,868,919.71	0.00	0.00
Support Serv - Pupil	48,735.42	0.00	48,735.42	0.00	0.00
Support Serv - Instructional	241,811.17	0.00	241,811.17	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	836.09	0.00	836.09	0.00	0.00
Operations and Maintenance	95,453.34	0.00	71,472.99	23,980.35	0.00
Pupil Transportation	61,155.44	0.00	61,155.44	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,155.84	0.00	6,155.84	0.00	0.00
Support Serv - Staff & Personnel	2,126.31	0.00	2,126.31	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,451,372.75	899,625.60	1,551,747.15	0.00	0.00
Community Services	1,841,595.93	0.00	1,841,595.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,187,430.00	4,187,430.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	36,703,413.52	**5,799,745.31**	**28,623,025.12**	**2,280,643.09**	**743,601.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61900 Muskegon Montessori Academy for Environmental Change
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	862,582.74	0.00	862,582.74	0.00	0.00
Support Serv - Pupil	83,637.84	0.00	83,637.84	0.00	0.00
Support Serv - Instructional	66,053.09	0.00	66,053.09	0.00	0.00
Support Serv - Board of Ed	23,547.83	0.00	23,547.83	0.00	0.00
Support Serv - Executive Adm	224,693.23	0.00	224,693.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	154,128.34	0.00	154,128.34	0.00	0.00
Support Serv - Business	1,903.63	0.00	0.00	1,903.63	1,903.63
Operations and Maintenance	168,494.81	0.00	1,133.98	167,360.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,738.12	0.00	11,738.12	0.00	0.00
Support Serv - Staff & Personnel	9,010.11	0.00	0.00	9,010.11	9,010.11
Support Serv - Technology	32,539.79	0.00	0.00	32,539.79	32,539.79
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	13,783.40	0.00	13,783.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,000.00	5,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	115,941.00	115,941.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,773,053.93	**120,941.00**	**1,441,298.57**	**210,814.36**	**43,453.53**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61902 Timberland Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,813,538.00	0.00	3,813,538.00	0.00	0.00
Support Serv - Pupil	508,761.00	0.00	508,761.00	0.00	0.00
Support Serv - Instructional	593,720.00	0.00	593,720.00	0.00	0.00
Support Serv - Board of Ed	100,443.00	0.00	100,443.00	0.00	0.00
Support Serv - Executive Adm	191,496.00	0.00	191,496.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	541,205.00	0.00	541,205.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,118,404.00	0.00	43,385.00	1,075,019.00	0.00
Pupil Transportation	502,096.00	0.00	502,096.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,471.00	0.00	35,471.00	0.00	0.00
Support Serv - Staff & Personnel	37,995.00	0.00	0.00	37,995.00	37,995.00
Support Serv - Technology	78,873.00	0.00	0.00	78,873.00	78,873.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	12,977.00	0.00	12,977.00	0.00	0.00
Community Services	4,302.00	0.00	4,302.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	450,826.00	0.00	450,826.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,110,704.00	**0.00**	**6,830,810.00**	**1,279,894.00**	**204,875.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61904 Three Oaks Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,750,505.61	32,305.20	2,718,200.41	0.00	0.00
Support Serv - Pupil	390,654.98	0.00	390,654.98	0.00	0.00
Support Serv - Instructional	165,298.43	0.00	165,298.43	0.00	0.00
Support Serv - Board of Ed	27,953.15	0.00	27,953.15	0.00	0.00
Support Serv - Executive Adm	505,795.42	0.00	505,795.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	372,236.10	7,997.20	364,238.90	0.00	0.00
Support Serv - Business	27,645.18	4,895.50	0.00	22,749.68	22,749.68
Operations and Maintenance	433,091.17	0.00	34,831.09	398,260.08	0.00
Pupil Transportation	344,726.73	0.00	344,726.73	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43,957.80	0.00	43,957.80	0.00	0.00
Support Serv - Staff & Personnel	7,306.30	0.00	0.00	7,306.30	7,306.30
Support Serv - Technology	35,578.88	0.00	0.00	35,578.88	35,578.88
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,886.35	0.00	1,886.35	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	51,173.00	51,173.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,093.07	179,563.88	192,529.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	35,245.44	35,245.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,565,147.61	**311,180.22**	**4,790,072.45**	**463,894.94**	**65,634.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61905 Muskegon Heights Public School Academy System
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,906,377.71	21,675.50	3,884,702.21	0.00	0.00
Support Serv - Pupil	1,005,723.70	0.00	1,005,723.70	0.00	0.00
Support Serv - Instructional	1,219,963.91	0.00	1,219,963.91	0.00	0.00
Support Serv - Board of Ed	65,782.38	0.00	65,782.38	0.00	0.00
Support Serv - Executive Adm	516,773.06	0.00	516,773.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	464,124.31	0.00	464,124.31	0.00	0.00
Support Serv - Business	354,698.88	4,411.83	0.00	350,287.05	350,287.05
Operations and Maintenance	1,484,367.60	0.00	161,727.78	1,322,639.82	0.00
Pupil Transportation	429,458.35	0.00	429,458.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,811.72	0.00	8,811.72	0.00	0.00
Support Serv - Staff & Personnel	144,070.46	0.00	4,496.14	139,574.32	139,574.32
Support Serv - Technology	12,691.24	0.00	0.00	12,691.24	12,691.24
Support Serv - Pupil Accounting	25,161.45	0.00	25,161.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	231,444.83	0.00	231,444.83	0.00	0.00
Community Services	135,165.99	0.00	135,165.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	1,769.30	0.00	1,769.30	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	168,836.81	0.00	167,715.36	1,121.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	21,512.69	855.19	0.00	20,657.50	20,657.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,023,493.93	910,798.18	112,695.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	980.00	0.00	980.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,221,208.32	**937,740.70**	**8,436,496.24**	**1,846,971.38**	**523,210.11**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
61906 Muskegon Covenant Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	547,582.69	35,189.64	512,393.05	0.00	0.00
Support Serv - Pupil	102,068.82	0.00	102,068.82	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	20,499.92	0.00	20,499.92	0.00	0.00
Support Serv - Executive Adm	232,833.96	0.00	232,833.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	339,738.17	55,557.87	284,180.30	0.00	0.00
Support Serv - Business	23,920.23	0.00	0.00	23,920.23	23,920.23
Operations and Maintenance	200,468.61	0.00	29,755.00	170,713.61	0.00
Pupil Transportation	9,903.26	0.00	9,903.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	32,344.09	0.00	32,344.09	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	51,689.04	0.00	51,689.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	7,766.40	7,766.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,568,815.19	**98,513.91**	**1,275,667.44**	**194,633.84**	**23,920.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
62000 Newaygo County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,052,023.31	153,827.33	2,898,195.98	0.00	0.00
Support Serv - Pupil	868,684.92	0.00	868,684.92	0.00	0.00
Support Serv - Instructional	1,360,435.45	0.00	1,360,435.45	0.00	0.00
Support Serv - Board of Ed	77,940.24	0.00	77,940.24	0.00	0.00
Support Serv - Executive Adm	465,292.90	0.00	465,292.90	0.00	0.00
Support Serv - Grant Writer	23,326.67	0.00	23,326.67	0.00	0.00
Support Serv - School Adm	12,572.38	0.00	12,572.38	0.00	0.00
Support Serv - Business	550,385.69	1.63	6,673.94	543,710.12	543,710.12
Operations and Maintenance	804,618.11	50,897.50	96,669.07	657,051.54	0.00
Pupil Transportation	107,133.40	0.00	107,133.40	0.00	0.00
Support Serv - Planning & Research	24,809.06	0.00	24,809.06	0.00	0.00
Support Serv - Communication	36,637.00	0.00	36,637.00	0.00	0.00
Support Serv - Staff & Personnel	230,117.48	0.00	22,103.46	208,014.02	208,014.02
Support Serv - Technology	134,315.79	0.00	15,090.22	119,225.57	119,225.57
Support Serv - Pupil Accounting	59,095.61	0.00	59,095.61	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,044,776.68	0.00	1,044,776.68	0.00	0.00
Payments to Government Agencies	973,921.55	973,921.55	0.00	0.00	0.00
Facilities Acquisition	58,174.30	58,174.30	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,618,072.07	168,795.17	4,449,276.90	0.00	0.00
Support Serv - Pupil	4,931,329.29	0.00	4,931,329.29	0.00	0.00
Support Serv - Instructional	1,224,982.57	35,509.94	1,189,472.63	0.00	0.00
Support Serv - Board of Ed	20,486.04	0.00	20,486.04	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	204,968.00	0.00	204,968.00	0.00	0.00
Support Serv - Business	75,866.12	40.60	652.58	75,172.94	75,172.94
Operations and Maintenance	907,571.10	31,245.00	0.00	876,326.10	0.00
Pupil Transportation	7,201.13	0.00	7,201.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	630.00	0.00	630.00	0.00	0.00
Support Serv - Staff & Personnel	13,782.43	0.00	481.48	13,300.95	13,300.95
Support Serv - Technology	347,773.30	0.00	0.00	347,773.30	347,773.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	7,581.92	0.00	7,581.92	0.00	0.00
Support Serv - Other	265,441.77	32,243.39	233,198.38	0.00	0.00
Community Services	82,837.29	0.00	82,837.29	0.00	0.00
Payments to Government Agencies	2,027,805.40	2,027,805.40	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	158,275.00	158,275.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	252,691.78	252,691.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	2,984,382.34	42,239.17	2,942,143.17	0.00	0.00
Internal Service Funds					
All Costs	134,505.26	134,505.26	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,150,443.35	**4,120,173.02**	**21,189,695.79**	**2,840,574.54**	**1,307,196.90**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
62040 Fremont Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,799,504.71	468.58	16,799,036.13	0.00	0.00
Support Serv - Pupil	568,290.48	0.00	568,290.48	0.00	0.00
Support Serv - Instructional	434,905.96	0.00	434,905.96	0.00	0.00
Support Serv - Board of Ed	72,022.60	0.00	72,022.60	0.00	0.00
Support Serv - Executive Adm	417,199.25	0.00	417,199.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,767,998.59	0.00	1,767,998.59	0.00	0.00
Support Serv - Business	424,088.54	25,346.99	15,292.20	383,449.35	383,449.35
Operations and Maintenance	1,805,142.77	4,450.00	74,234.83	1,726,457.94	0.00
Pupil Transportation	1,242,628.99	129,348.00	1,113,280.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	11,751.14	0.00	11,751.14	0.00	0.00
Support Serv - Staff & Personnel	3,153.50	0.00	575.00	2,578.50	2,578.50
Support Serv - Technology	578,842.09	11,544.00	34,862.77	532,435.32	532,435.32
Support Serv - Pupil Accounting	57,148.57	0.00	57,148.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	761,401.76	37,819.00	723,582.76	0.00	0.00
Community Services	579,261.43	59,903.13	519,358.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	65,684.35	0.00	65,684.35	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,553,058.88	465,815.06	1,087,243.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,813,925.00	3,813,925.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	846,838.02	846,838.02	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,802,846.63	**5,395,457.78**	**23,762,467.74**	**2,644,921.11**	**918,463.17**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
62050 Grant Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,444,664.15	35,518.03	12,409,146.12	0.00	0.00
Support Serv - Pupil	788,762.32	1,568.47	787,193.85	0.00	0.00
Support Serv - Instructional	553,839.02	0.00	553,839.02	0.00	0.00
Support Serv - Board of Ed	130,608.19	0.00	130,608.19	0.00	0.00
Support Serv - Executive Adm	375,186.57	0.00	375,186.57	0.00	0.00
Support Serv - Grant Writer	15,846.04	0.00	15,846.04	0.00	0.00
Support Serv - School Adm	1,114,100.56	0.00	1,114,100.56	0.00	0.00
Support Serv - Business	285,260.86	3,889.00	993.00	280,378.86	280,378.86
Operations and Maintenance	1,566,389.56	83,698.87	22,525.03	1,460,165.66	0.00
Pupil Transportation	994,994.47	182,658.00	812,336.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,893.49	0.00	4,893.49	0.00	0.00
Support Serv - Staff & Personnel	1,684.97	0.00	1,684.97	0.00	0.00
Support Serv - Technology	537,298.30	6,849.43	86,361.82	444,087.05	444,087.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	400,683.16	0.00	400,683.16	0.00	0.00
Community Services	272,763.85	2,132.64	270,631.21	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	533.23	0.00	517.24	15.99	0.00
Pupil Transportation	38.27	0.00	38.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,060,057.22	443,520.45	616,536.77	0.00	0.00
Community Services	10,338.55	5,145.00	5,193.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	362,371.98	362,371.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	60,990.00	60,990.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,981,304.76	**1,188,341.87**	**17,608,315.33**	**2,184,647.56**	**724,465.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
62060 Hesperia Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,146,679.93	9,996.00	7,136,683.93	0.00	0.00
Support Serv - Pupil	429,151.91	0.00	429,151.91	0.00	0.00
Support Serv - Instructional	186,113.17	0.00	186,113.17	0.00	0.00
Support Serv - Board of Ed	52,651.08	2,398.00	50,253.08	0.00	0.00
Support Serv - Executive Adm	268,622.98	736.80	267,886.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	373,462.89	0.00	373,462.89	0.00	0.00
Support Serv - Business	246,256.45	17,640.80	614.00	228,001.65	228,001.65
Operations and Maintenance	784,397.26	72,196.45	479,483.32	232,717.49	0.00
Pupil Transportation	712,289.40	134,279.06	578,010.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	41.56	0.00	0.00	41.56	41.56
Support Serv - Technology	444,047.67	260,366.04	2,198.50	181,483.13	181,483.13
Support Serv - Pupil Accounting	18,222.16	0.00	18,222.16	0.00	0.00
Support Serv - Central - Other	5,047.87	0.00	5,047.87	0.00	0.00
Support Serv - Other	338,848.18	5,145.05	333,703.13	0.00	0.00
Community Services	159,186.39	0.00	159,186.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,025.97	0.00	5,025.97	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	949,893.93	266,678.49	683,215.44	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,390,876.98	2,390,876.98	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,510,815.78	**3,160,313.67**	**10,708,258.28**	**642,243.83**	**409,526.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
62070 Newaygo Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,184,380.32	0.00	12,184,380.32	0.00	0.00
Support Serv - Pupil	361,031.39	1,790.00	359,241.39	0.00	0.00
Support Serv - Instructional	65,507.80	0.00	65,507.80	0.00	0.00
Support Serv - Board of Ed	66,039.37	0.00	66,039.37	0.00	0.00
Support Serv - Executive Adm	243,496.50	0.00	243,496.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,207,686.06	0.00	1,207,686.06	0.00	0.00
Support Serv - Business	370,855.58	0.00	31,290.00	339,565.58	339,565.58
Operations and Maintenance	1,503,328.89	3,099.56	514,282.49	985,946.84	0.00
Pupil Transportation	990,598.51	104,209.63	886,388.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,174.81	0.00	8,174.81	0.00	0.00
Support Serv - Staff & Personnel	932.00	0.00	0.00	932.00	932.00
Support Serv - Technology	532,462.07	270,533.06	16,669.00	245,260.01	245,260.01
Support Serv - Pupil Accounting	42,593.35	0.00	42,593.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	383,196.23	25,832.08	357,364.15	0.00	0.00
Community Services	129,224.08	0.00	129,224.08	0.00	0.00
Payments to Government Agencies	4,648.94	4,648.94	0.00	0.00	0.00
Facilities Acquisition	20,654.92	7,516.37	13,138.55	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,185,962.67	599,405.13	586,557.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,195,350.00	2,195,350.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,496,123.49	**3,212,384.77**	**16,712,034.29**	**1,571,704.43**	**585,757.59**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
62090 White Cloud Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,426,176.62	0.00	6,426,176.62	0.00	0.00
Support Serv - Pupil	545,009.29	0.00	545,009.29	0.00	0.00
Support Serv - Instructional	13,165.57	0.00	13,165.57	0.00	0.00
Support Serv - Board of Ed	60,749.36	0.00	60,749.36	0.00	0.00
Support Serv - Executive Adm	203,072.05	0.00	203,072.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	575,870.37	0.00	575,870.37	0.00	0.00
Support Serv - Business	167,872.18	0.00	0.00	167,872.18	167,872.18
Operations and Maintenance	1,514,965.20	158,417.12	360,192.75	996,355.33	0.00
Pupil Transportation	643,872.17	50,020.00	593,852.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,707.12	0.00	0.00	5,707.12	5,707.12
Support Serv - Technology	479,324.13	0.00	245,993.93	233,330.20	233,330.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	182,705.94	0.00	182,705.94	0.00	0.00
Community Services	3,332.01	0.00	3,332.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	156,353.00	156,353.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,257.62	0.00	2,257.62	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	683,175.10	314,947.89	368,227.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,142,854.41	2,142,854.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	984,886.66	984,886.66	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,791,348.80	**3,807,479.08**	**9,580,604.89**	**1,403,264.83**	**406,909.50**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
62470 Big Jackson School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	145,462.76	0.00	145,462.76	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	3,642.76	0.00	3,642.76	0.00	0.00
Support Serv - Board of Ed	8,634.44	0.00	8,634.44	0.00	0.00
Support Serv - Executive Adm	1.00	0.00	1.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	30,877.63	0.00	30,877.63	0.00	0.00
Support Serv - Business	7,654.53	0.00	0.00	7,654.53	7,654.53
Operations and Maintenance	106,023.67	46,727.12	0.00	59,296.55	0.00
Pupil Transportation	49,961.89	0.00	49,961.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	34.00	0.00	0.00	34.00	34.00
Support Serv - Technology	2,705.00	0.00	0.00	2,705.00	2,705.00
Support Serv - Pupil Accounting	475.00	0.00	475.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,335.17	0.00	1,335.17	0.00	0.00
Community Services	330.00	0.00	330.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	357,137.85	**46,727.12**	**240,720.65**	**69,690.08**	**10,393.53**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63000 Oakland Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,693.55	0.00	45,693.55	0.00	0.00
Support Serv - Pupil	1,525,079.46	0.00	1,525,079.46	0.00	0.00
Support Serv - Instructional	13,629,230.60	0.00	13,629,230.60	0.00	0.00
Support Serv - Board of Ed	106,780.62	0.00	106,780.62	0.00	0.00
Support Serv - Executive Adm	1,472,126.02	0.00	1,472,126.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,727.07	0.00	6,727.07	0.00	0.00
Support Serv - Business	1,373,550.10	11,031.11	48,833.00	1,313,685.99	1,313,685.99
Operations and Maintenance	711,741.58	0.00	28,440.00	683,301.58	0.00
Pupil Transportation	1,267,638.49	0.00	1,267,638.49	0.00	0.00
Support Serv - Planning & Research	489,385.79	0.00	489,385.79	0.00	0.00
Support Serv - Communication	406,898.24	0.00	406,898.24	0.00	0.00
Support Serv - Staff & Personnel	292,362.15	0.00	861.03	291,501.12	291,501.12
Support Serv - Technology	5,384,541.77	391,266.45	8,108.40	4,985,166.92	4,985,166.92
Support Serv - Pupil Accounting	374,338.87	0.00	374,338.87	0.00	0.00
Support Serv - Central - Other	550,456.14	0.00	550,456.14	0.00	0.00
Support Serv - Other	673,115.29	701.70	672,413.59	0.00	0.00
Community Services	1,190,292.37	0.00	1,190,292.37	0.00	0.00
Payments to Government Agencies	22,515,878.55	22,515,878.55	0.00	0.00	0.00
Facilities Acquisition	18,610.01	703.80	17,906.21	0.00	0.00
Special Revenue Funds					
Instructional	21,200,305.19	327,942.70	20,872,362.49	0.00	0.00
Support Serv - Pupil	15,463,485.35	317,302.81	15,146,182.54	0.00	0.00
Support Serv - Instructional	6,229,446.64	0.00	6,229,446.64	0.00	0.00
Support Serv - Board of Ed	406,747.18	0.00	406,747.18	0.00	0.00
Support Serv - Executive Adm	1,716,349.06	1,264.58	1,715,084.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,765,813.49	0.00	2,765,813.49	0.00	0.00
Support Serv - Business	2,855,780.67	180,580.36	0.00	2,675,200.31	2,675,200.31
Operations and Maintenance	4,401,147.27	0.00	7,009.06	4,394,138.21	0.00
Pupil Transportation	162,320.72	0.00	162,320.72	0.00	0.00
Support Serv - Planning & Research	1,210,036.20	0.00	1,210,036.20	0.00	0.00
Support Serv - Communication	356,602.63	0.00	356,602.63	0.00	0.00
Support Serv - Staff & Personnel	1,199,827.52	0.00	97,316.69	1,102,510.83	1,102,510.83
Support Serv - Technology	17,831,064.53	312,639.56	46,639.68	17,471,785.29	17,471,785.29
Support Serv - Pupil Accounting	357,332.04	0.00	357,332.04	0.00	0.00
Support Serv - Central - Other	1,529,137.32	0.00	1,529,137.32	0.00	0.00
Support Serv - Other	484,110.81	0.00	484,110.81	0.00	0.00
Community Services	30,560.00	0.00	30,560.00	0.00	0.00
Payments to Government Agencies	214,623,615.41	214,623,615.41	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,023,900.00	3,023,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,028,140.54	2,028,140.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	1,845,157.75	470,556.13	1,374,601.62	0.00	0.00
Internal Service Funds					
All Costs	8,423,625.81	8,423,625.81	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	360,178,952.80	**252,629,149.51**	**74,632,513.04**	**32,917,290.25**	**27,839,850.46**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63010 Birmingham Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	81,773,177.75	245,291.56	81,527,886.19	0.00	0.00
Support Serv - Pupil	9,945,657.53	0.00	9,945,657.53	0.00	0.00
Support Serv - Instructional	9,276,231.51	695,922.96	8,580,308.55	0.00	0.00
Support Serv - Board of Ed	489,722.20	0.00	489,722.20	0.00	0.00
Support Serv - Executive Adm	968,107.84	0.00	968,107.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,785,056.41	0.00	7,785,056.41	0.00	0.00
Support Serv - Business	2,149,087.51	454,947.24	4,497.90	1,689,642.37	1,689,642.37
Operations and Maintenance	12,620,510.33	8,442.96	219,478.25	12,392,589.12	0.00
Pupil Transportation	4,493,342.11	0.00	4,493,342.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	441,769.35	0.00	441,769.35	0.00	0.00
Support Serv - Staff & Personnel	982,533.29	0.00	4,070.00	978,463.29	978,463.29
Support Serv - Technology	1,733,816.28	0.00	0.00	1,733,816.28	1,733,816.28
Support Serv - Pupil Accounting	8,326.00	0.00	8,326.00	0.00	0.00
Support Serv - Central - Other	2,970.00	0.00	2,970.00	0.00	0.00
Support Serv - Other	2,070,195.04	0.00	2,070,195.04	0.00	0.00
Community Services	2,685,065.34	150.00	2,684,915.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	18,159.92	0.00	18,159.92	0.00	0.00
Special Revenue Funds					
Instructional	3,386,720.98	15,650.67	3,371,070.31	0.00	0.00
Support Serv - Pupil	1,593,228.86	0.00	1,593,228.86	0.00	0.00
Support Serv - Instructional	443,534.19	0.00	443,534.19	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	171,151.43	0.00	0.00	171,151.43	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,601,195.38	1,076,368.48	2,524,826.90	0.00	0.00
Community Services	2,514,604.58	14,595.28	2,500,009.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	22,556,743.76	22,556,743.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	32,309,329.65	32,309,329.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	204,020,237.24	**57,377,442.56**	**129,677,132.19**	**16,965,662.49**	**4,401,921.94**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63020 Ferndale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,385,236.20	115,782.54	24,269,453.66	0.00	0.00
Support Serv - Pupil	3,713,797.46	0.00	3,713,797.46	0.00	0.00
Support Serv - Instructional	2,567,658.37	12,301.00	2,555,357.37	0.00	0.00
Support Serv - Board of Ed	189,900.74	0.00	189,900.74	0.00	0.00
Support Serv - Executive Adm	439,733.02	0.00	439,733.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,463,031.53	0.00	2,463,031.53	0.00	0.00
Support Serv - Business	668,657.27	0.00	81,873.94	586,783.33	586,783.33
Operations and Maintenance	4,166,966.95	795,496.47	389,477.72	2,981,992.76	0.00
Pupil Transportation	1,255,609.95	0.00	1,255,609.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	366,005.89	0.00	366,005.89	0.00	0.00
Support Serv - Staff & Personnel	432,023.20	0.00	77,410.34	354,612.86	354,612.86
Support Serv - Technology	248,463.23	0.00	19,625.00	228,838.23	228,838.23
Support Serv - Pupil Accounting	170,683.31	0.00	170,683.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	662,117.89	0.00	662,117.89	0.00	0.00
Community Services	672,848.32	29.33	672,818.99	0.00	0.00
Payments to Government Agencies	8,296.16	8,296.16	0.00	0.00	0.00
Facilities Acquisition	287,627.81	287,627.81	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,622,123.08	586,201.17	1,035,921.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,655,254.59	6,655,254.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,011,025.20	18,011,025.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	68,987,060.17	**26,472,014.27**	**38,362,818.72**	**4,152,227.18**	**1,170,234.42**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63030 Pontiac City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,465,419.69	1,112,626.23	30,352,793.46	0.00	0.00
Support Serv - Pupil	5,432,596.94	0.00	5,432,596.94	0.00	0.00
Support Serv - Instructional	3,886,828.21	0.00	3,886,828.21	0.00	0.00
Support Serv - Board of Ed	534,144.95	0.00	534,144.95	0.00	0.00
Support Serv - Executive Adm	790,617.76	0.00	790,617.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,673,151.01	0.00	3,673,151.01	0.00	0.00
Support Serv - Business	1,070,054.63	133,842.43	0.00	936,212.20	936,212.20
Operations and Maintenance	8,744,507.77	57,262.52	1,058,920.86	7,628,324.39	0.00
Pupil Transportation	2,335,920.95	0.00	2,335,920.95	0.00	0.00
Support Serv - Planning & Research	157,335.07	0.00	157,335.07	0.00	0.00
Support Serv - Communication	178,414.34	0.00	178,414.34	0.00	0.00
Support Serv - Staff & Personnel	5,932,145.55	0.00	5,085,093.68	847,051.87	847,051.87
Support Serv - Technology	1,215,324.03	24,318.00	0.00	1,191,006.03	1,191,006.03
Support Serv - Pupil Accounting	430,139.81	0.00	430,139.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,193.86	815.96	277,377.90	0.00	0.00
Community Services	249,946.98	0.00	249,946.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,371,337.68	822,282.16	549,055.52	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	19,756.91	0.00	19,756.91	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	271.25	0.00	0.00	271.25	271.25
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,957,042.63	989,341.43	1,967,701.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,600,750.00	5,600,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	30,244,249.74	30,244,249.74	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	719,182.69	719,182.69	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	107,287,332.45	**39,704,671.16**	**56,979,795.55**	**10,602,865.74**	**2,974,541.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63040 Royal Oak Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,881,139.66	17,668.74	44,863,470.92	0.00	0.00
Support Serv - Pupil	7,223,725.87	0.00	7,223,725.87	0.00	0.00
Support Serv - Instructional	3,336,144.79	0.00	3,336,144.79	0.00	0.00
Support Serv - Board of Ed	164,845.77	0.00	164,845.77	0.00	0.00
Support Serv - Executive Adm	457,387.63	0.00	457,387.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,444,305.46	0.00	3,444,305.46	0.00	0.00
Support Serv - Business	947,154.49	55,057.63	0.00	892,096.86	892,096.86
Operations and Maintenance	7,660,754.52	98,021.28	1,716,732.42	5,846,000.82	0.00
Pupil Transportation	1,512,764.63	0.00	1,512,764.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	129,893.30	0.00	129,893.30	0.00	0.00
Support Serv - Staff & Personnel	712,566.69	0.00	4,005.64	708,561.05	708,561.05
Support Serv - Technology	1,130,358.63	0.00	0.00	1,130,358.63	1,130,358.63
Support Serv - Pupil Accounting	103,774.72	0.00	103,774.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,261,110.41	0.00	1,261,110.41	0.00	0.00
Community Services	1,123,474.64	0.00	1,123,474.64	0.00	0.00
Payments to Government Agencies	16,159.09	16,159.09	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,277,382.46	0.00	1,277,382.46	0.00	0.00
Support Serv - Pupil	111,604.48	0.00	111,604.48	0.00	0.00
Support Serv - Instructional	236.00	0.00	236.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	201,032.68	0.00	0.00	201,032.68	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,379,802.28	947,772.47	1,432,029.81	0.00	0.00
Community Services	802,515.74	0.00	802,515.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,539,572.73	8,539,572.73	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,004,893.75	12,004,893.75	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	99,422,600.42	**21,679,145.69**	**68,965,404.69**	**8,778,050.04**	**2,731,016.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63050 Berkley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,032,333.23	15,550.53	48,016,782.70	0.00	0.00
Support Serv - Pupil	5,005,453.86	0.00	5,005,453.86	0.00	0.00
Support Serv - Instructional	3,863,754.34	4,978.79	3,858,775.55	0.00	0.00
Support Serv - Board of Ed	61,272.48	0.00	61,272.48	0.00	0.00
Support Serv - Executive Adm	802,443.85	0.00	802,443.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,081,041.03	16,003.75	3,065,037.28	0.00	0.00
Support Serv - Business	962,561.59	20,299.33	68,504.00	873,758.26	873,758.26
Operations and Maintenance	3,917,213.09	117,922.78	433,603.47	3,365,686.84	0.00
Pupil Transportation	701,880.56	0.00	701,880.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	265,255.63	0.00	265,255.63	0.00	0.00
Support Serv - Staff & Personnel	312,062.79	0.00	31,964.01	280,098.78	280,098.78
Support Serv - Technology	1,846,838.36	687,078.82	55,150.00	1,104,609.54	1,104,609.54
Support Serv - Pupil Accounting	365,452.12	0.00	365,452.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	729,857.78	0.00	729,857.78	0.00	0.00
Community Services	100,438.98	0.00	100,438.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	15,636.00	15,636.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	280,622.76	0.00	0.00	280,622.76	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,956,728.42	455,473.58	1,501,254.84	0.00	0.00
Community Services	2,998,958.55	23,334.81	2,975,623.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,821,806.26	3,821,806.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,539,982.84	2,539,982.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,661,594.52	**7,718,067.49**	**68,038,750.85**	**5,904,776.18**	**2,258,466.58**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63060 Southfield Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	55,719,772.51	29,688.63	55,690,083.88	0.00	0.00
Support Serv - Pupil	8,208,001.53	0.00	8,208,001.53	0.00	0.00
Support Serv - Instructional	4,537,191.96	5,586.29	4,531,605.67	0.00	0.00
Support Serv - Board of Ed	219,559.28	425.16	219,134.12	0.00	0.00
Support Serv - Executive Adm	1,068,720.37	1,952.19	1,066,768.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,705,095.80	0.00	4,705,095.80	0.00	0.00
Support Serv - Business	994,040.93	631.65	87,252.89	906,156.39	906,156.39
Operations and Maintenance	8,315,455.76	139,958.10	156,220.24	8,019,277.42	0.00
Pupil Transportation	4,987,014.05	0.00	4,987,014.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	390,168.60	0.00	390,168.60	0.00	0.00
Support Serv - Staff & Personnel	803,284.21	336.48	109.90	802,837.83	802,837.83
Support Serv - Technology	1,766,131.85	0.00	0.00	1,766,131.85	1,766,131.85
Support Serv - Pupil Accounting	370,938.63	0.00	370,938.63	0.00	0.00
Support Serv - Central - Other	20,424.00	0.00	20,424.00	0.00	0.00
Support Serv - Other	2,505,993.41	0.00	2,505,993.41	0.00	0.00
Community Services	321,345.76	4,513.87	316,831.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,625,646.21	179,673.51	2,445,972.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,669,190.12	5,669,190.12	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,853,068.11	5,853,068.11	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	109,081,043.09	**11,885,024.11**	**85,701,615.49**	**11,494,403.49**	**3,475,126.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63070 Avondale School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,595,961.10	335,546.36	36,260,414.74	0.00	0.00
Support Serv - Pupil	3,895,139.67	0.00	3,895,139.67	0.00	0.00
Support Serv - Instructional	1,556,047.33	1,193.86	1,554,853.47	0.00	0.00
Support Serv - Board of Ed	99,249.59	0.00	99,249.59	0.00	0.00
Support Serv - Executive Adm	451,637.73	0.00	451,637.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,668,614.40	0.00	2,668,614.40	0.00	0.00
Support Serv - Business	718,406.55	0.00	47,900.00	670,506.55	670,506.55
Operations and Maintenance	4,420,931.53	0.00	262,758.29	4,158,173.24	0.00
Pupil Transportation	1,497,427.32	0.00	1,497,427.32	0.00	0.00
Support Serv - Planning & Research	125,848.17	16.57	125,831.60	0.00	0.00
Support Serv - Communication	209,980.56	4,850.98	205,129.58	0.00	0.00
Support Serv - Staff & Personnel	566,806.49	1,113.35	9,458.25	556,234.89	556,234.89
Support Serv - Technology	588,668.47	813.81	359.94	587,494.72	587,494.72
Support Serv - Pupil Accounting	384,523.45	0.00	384,523.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	733,359.47	28,829.96	704,529.51	0.00	0.00
Community Services	10,044.00	0.00	10,044.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,134.34	5,134.34	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,225.67	0.00	0.00	2,225.67	0.00
Pupil Transportation	428.79	0.00	428.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,804,057.42	795,921.26	1,008,136.16	0.00	0.00
Community Services	946,233.32	669.26	945,564.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	17,677.00	17,677.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,613,482.50	10,613,482.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,755,398.20	6,755,398.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	74,667,283.07	**18,560,647.45**	**50,132,000.55**	**5,974,635.07**	**1,814,236.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63080 Bloomfield Hills Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	59,997,921.87	100,518.88	59,897,402.99	0.00	0.00
Support Serv - Pupil	8,894,846.96	0.00	8,894,846.96	0.00	0.00
Support Serv - Instructional	6,678,624.90	241.74	6,678,383.16	0.00	0.00
Support Serv - Board of Ed	177,698.35	0.00	177,698.35	0.00	0.00
Support Serv - Executive Adm	641,420.33	0.00	641,420.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,608,127.39	99.98	4,608,027.41	0.00	0.00
Support Serv - Business	1,264,818.49	214,661.29	614.00	1,049,543.20	1,049,543.20
Operations and Maintenance	7,765,236.08	18,689.45	61,829.57	7,684,717.06	0.00
Pupil Transportation	3,850,585.13	559.72	3,850,025.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	589,002.27	299.97	588,702.30	0.00	0.00
Support Serv - Staff & Personnel	1,229,096.66	0.00	44,150.86	1,184,945.80	1,184,945.80
Support Serv - Technology	2,395,894.64	50.00	802.47	2,395,042.17	2,395,042.17
Support Serv - Pupil Accounting	155,923.58	0.00	155,923.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,428,333.59	5.67	2,428,327.92	0.00	0.00
Community Services	1,690,299.14	0.00	1,690,299.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,711,717.12	2,518.95	10,709,198.17	0.00	0.00
Support Serv - Pupil	2,307,176.50	0.00	2,307,176.50	0.00	0.00
Support Serv - Instructional	693,223.54	0.00	693,223.54	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	627,862.31	0.00	627,862.31	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	2,030,159.51	0.00	0.00	2,030,159.51	0.00
Pupil Transportation	61,028.33	51,563.00	9,465.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	108.69	0.00	0.00	108.69	108.69
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,718,989.49	1,474,723.50	2,244,265.99	0.00	0.00
Community Services	1,888,867.68	0.00	1,888,867.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,369,210.78	11,369,210.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	43,553,874.77	43,553,874.77	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	12,499,845.48	12,499,845.48	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	191,829,893.58	**69,286,863.18**	**108,198,513.97**	**14,344,516.43**	**4,629,639.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63090 Clarenceville School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,717,484.09	575,090.46	15,142,393.63	0.00	0.00
Support Serv - Pupil	1,502,563.12	0.00	1,502,563.12	0.00	0.00
Support Serv - Instructional	1,478,174.28	24,780.00	1,453,394.28	0.00	0.00
Support Serv - Board of Ed	81,271.39	296.79	80,974.60	0.00	0.00
Support Serv - Executive Adm	333,328.83	0.00	333,328.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,339,210.52	49.97	1,339,160.55	0.00	0.00
Support Serv - Business	480,202.42	11,973.29	0.00	468,229.13	468,229.13
Operations and Maintenance	1,581,723.96	0.00	56,687.61	1,525,036.35	0.00
Pupil Transportation	638,866.43	0.00	638,866.43	0.00	0.00
Support Serv - Planning & Research	3,716.00	0.00	3,716.00	0.00	0.00
Support Serv - Communication	695.00	0.00	695.00	0.00	0.00
Support Serv - Staff & Personnel	71,432.17	0.00	4,539.26	66,892.91	66,892.91
Support Serv - Technology	282,941.32	10,412.70	0.00	272,528.62	272,528.62
Support Serv - Pupil Accounting	105,210.07	0.00	105,210.07	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	398,844.63	29,951.45	368,893.18	0.00	0.00
Community Services	6,641.06	0.00	6,641.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	34,355.68	0.00	34,355.68	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	17,207.30	0.00	16,346.94	860.36	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,280,651.13	547,176.85	733,474.28	0.00	0.00
Community Services	346,554.20	7,252.50	339,301.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,958,143.89	1,958,143.89	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,659,217.49	**3,165,127.90**	**22,160,542.22**	**2,333,547.37**	**807,650.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63100 Novi Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	56,693,394.67	4,912.57	56,688,482.10	0.00	0.00
Support Serv - Pupil	6,466,970.56	0.00	6,466,970.56	0.00	0.00
Support Serv - Instructional	5,444,534.33	0.00	5,444,534.33	0.00	0.00
Support Serv - Board of Ed	204,179.83	0.00	204,179.83	0.00	0.00
Support Serv - Executive Adm	501,401.08	0.00	501,401.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,276,248.39	0.00	4,276,248.39	0.00	0.00
Support Serv - Business	951,280.18	0.00	0.00	951,280.18	951,280.18
Operations and Maintenance	6,263,863.21	46,330.00	19,427.56	6,198,105.65	0.00
Pupil Transportation	2,353,468.74	0.00	2,353,468.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	255,005.30	0.00	255,005.30	0.00	0.00
Support Serv - Staff & Personnel	564,546.50	0.00	1,585.00	562,961.50	562,961.50
Support Serv - Technology	1,219,403.14	73,000.00	184,506.84	961,896.30	961,896.30
Support Serv - Pupil Accounting	247,161.41	0.00	247,161.41	0.00	0.00
Support Serv - Central - Other	209,582.05	0.00	209,582.05	0.00	0.00
Support Serv - Other	1,436,328.52	0.00	1,436,328.52	0.00	0.00
Community Services	1,612,567.80	0.00	1,612,567.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	614.00	0.00	0.00	614.00	614.00
Operations and Maintenance	1,031,754.07	0.00	0.00	1,031,754.07	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,436,679.49	1,331,766.73	3,104,912.76	0.00	0.00
Community Services	547,531.89	0.00	547,531.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	44,960,750.00	44,960,750.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,136,848.43	38,136,848.43	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	177,814,113.59	**84,553,607.73**	**83,553,894.16**	**9,706,611.70**	**2,476,751.98**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63110 Oxford Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,821,546.98	1,574,108.89	49,247,438.09	0.00	0.00
Support Serv - Pupil	6,008,247.03	3,198.00	6,005,049.03	0.00	0.00
Support Serv - Instructional	3,559,756.39	38,648.83	3,521,107.56	0.00	0.00
Support Serv - Board of Ed	416,705.05	0.00	416,705.05	0.00	0.00
Support Serv - Executive Adm	636,479.37	4,247.70	632,231.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	5,007,289.49	3,952.99	5,003,336.50	0.00	0.00
Support Serv - Business	1,012,261.61	78,803.78	0.00	933,457.83	933,457.83
Operations and Maintenance	8,162,179.05	146,363.80	2,448,007.59	5,567,807.66	0.00
Pupil Transportation	2,844,326.82	0.00	2,844,326.82	0.00	0.00
Support Serv - Planning & Research	1,574.46	0.00	1,574.46	0.00	0.00
Support Serv - Communication	460,893.77	0.00	460,893.77	0.00	0.00
Support Serv - Staff & Personnel	627,099.59	900.00	0.00	626,199.59	626,199.59
Support Serv - Technology	2,522,399.88	367,956.19	124,661.13	2,029,782.56	2,029,782.56
Support Serv - Pupil Accounting	645,999.63	3,476.74	642,522.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,340,510.26	75,087.17	1,265,423.09	0.00	0.00
Community Services	9,115.71	0.00	9,115.71	0.00	0.00
Payments to Government Agencies	5,688.93	5,688.93	0.00	0.00	0.00
Facilities Acquisition	156,804.20	155,161.49	1,642.71	0.00	0.00
Special Revenue Funds					
Instructional	387,820.64	5,343.20	382,477.44	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	130,292.30	0.00	130,292.30	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,083.59	0.00	0.00	11,083.59	0.00
Pupil Transportation	180.39	0.00	180.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	43.23	0.00	43.23	0.00	0.00
Support Serv - Staff & Personnel	730.00	0.00	657.00	73.00	73.00
Support Serv - Technology	13,236.94	0.00	0.00	13,236.94	13,236.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,827,064.85	1,457,214.98	2,369,849.87	0.00	0.00
Community Services	1,512,942.51	31,083.38	1,481,859.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,082.04	26,082.04	0.00	0.00	0.00
Debt Service Funds					
All Costs **	25,095,794.54	25,095,794.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,991,069.13	8,991,069.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	124,235,218.38	**38,064,181.78**	**76,989,395.43**	**9,181,641.17**	**3,602,749.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63130 Hazel Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,929,096.37	29,614.06	26,899,482.31	0.00	0.00
Support Serv - Pupil	2,846,068.15	0.00	2,846,068.15	0.00	0.00
Support Serv - Instructional	2,368,662.60	0.00	2,368,662.60	0.00	0.00
Support Serv - Board of Ed	233,472.41	0.00	233,472.41	0.00	0.00
Support Serv - Executive Adm	524,202.03	0.00	524,202.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,061,174.58	0.00	2,061,174.58	0.00	0.00
Support Serv - Business	680,518.90	14,920.57	3,063.00	662,535.33	662,535.33
Operations and Maintenance	5,268,236.31	203,352.61	1,808,402.90	3,256,480.80	0.00
Pupil Transportation	375,661.11	0.00	375,661.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	149,777.52	0.00	149,777.52	0.00	0.00
Support Serv - Staff & Personnel	315,995.61	0.00	0.00	315,995.61	315,995.61
Support Serv - Technology	1,474,289.52	893,501.48	0.00	580,788.04	580,788.04
Support Serv - Pupil Accounting	184,498.46	0.00	184,498.46	0.00	0.00
Support Serv - Central - Other	60,283.35	0.00	60,283.35	0.00	0.00
Support Serv - Other	512,787.38	559.81	512,227.57	0.00	0.00
Community Services	163,479.25	0.00	163,479.25	0.00	0.00
Payments to Government Agencies	266,665.00	266,665.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,140,974.82	0.00	4,140,974.82	0.00	0.00
Support Serv - Pupil	2,537,450.95	0.00	2,537,450.95	0.00	0.00
Support Serv - Instructional	429,852.08	0.00	429,852.08	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	413,735.45	0.00	413,735.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	132,984.89	0.00	132,984.89	0.00	0.00
Support Serv - Other	1,607,248.58	768,958.43	838,290.15	0.00	0.00
Community Services	199,008.03	0.00	199,008.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,606,748.96	10,606,748.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,405,317.18	1,405,317.18	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,888,189.49	**14,189,638.10**	**46,882,751.61**	**4,815,799.78**	**1,559,318.98**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63140 Madison District Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,940,571.61	3,432.00	7,937,139.61	0.00	0.00
Support Serv - Pupil	1,124,676.86	0.00	1,124,676.86	0.00	0.00
Support Serv - Instructional	606,123.87	48,500.00	557,623.87	0.00	0.00
Support Serv - Board of Ed	202,410.77	0.00	202,410.77	0.00	0.00
Support Serv - Executive Adm	358,744.96	0.00	358,744.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,446,648.10	2,997.14	1,443,650.96	0.00	0.00
Support Serv - Business	474,643.75	22,253.69	0.00	452,390.06	452,390.06
Operations and Maintenance	2,120,551.08	0.00	402,291.23	1,718,259.85	0.00
Pupil Transportation	865,170.07	0.00	865,170.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,476.87	0.00	21,476.87	0.00	0.00
Support Serv - Staff & Personnel	70,899.15	0.00	32,874.45	38,024.70	38,024.70
Support Serv - Technology	268,732.95	0.00	176,851.00	91,881.95	91,881.95
Support Serv - Pupil Accounting	45,246.64	0.00	45,246.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	138,752.03	0.00	138,752.03	0.00	0.00
Community Services	88,837.30	0.00	88,837.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	941,610.61	447,718.00	493,892.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,191,800.47	1,191,800.47	0.00	0.00	0.00
Capital Project Funds					
All Costs	100,244.93	100,244.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,007,142.02	**1,816,946.23**	**13,889,639.23**	**2,300,556.56**	**582,296.71**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63150 Troy School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	114,149,953.00	160,767.00	113,989,186.00	0.00	0.00
Support Serv - Pupil	14,746,569.00	0.00	14,746,569.00	0.00	0.00
Support Serv - Instructional	9,263,532.00	10,971.00	9,252,561.00	0.00	0.00
Support Serv - Board of Ed	495,729.00	0.00	495,729.00	0.00	0.00
Support Serv - Executive Adm	1,196,105.00	0.00	1,196,105.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,280,766.00	688.00	9,280,078.00	0.00	0.00
Support Serv - Business	1,625,810.00	10,264.00	0.00	1,615,546.00	1,615,546.00
Operations and Maintenance	12,115,873.00	213,527.00	888,013.00	11,014,333.00	0.00
Pupil Transportation	3,549,290.00	0.00	3,549,290.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	672,299.00	0.00	672,299.00	0.00	0.00
Support Serv - Staff & Personnel	1,359,679.00	0.00	149,609.00	1,210,070.00	1,210,070.00
Support Serv - Technology	904,478.00	2,641.00	6,406.00	895,431.00	895,431.00
Support Serv - Pupil Accounting	214,274.00	0.00	214,274.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,259,833.00	36,806.00	2,223,027.00	0.00	0.00
Community Services	198,165.00	0.00	198,165.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,870,070.00	12,801.00	1,857,269.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	498,765.00	0.00	498,765.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	18,187.00	0.00	18,187.00	0.00	0.00
Support Serv - Business	229,454.00	7,661.00	217,258.00	4,535.00	4,535.00
Operations and Maintenance	271,531.00	33,175.00	6,195.00	232,161.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,622.00	0.00	2,622.00	0.00	0.00
Support Serv - Staff & Personnel	7,697.00	0.00	0.00	7,697.00	7,697.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,005,728.00	2,228,333.00	4,777,395.00	0.00	0.00
Community Services	4,186,575.00	4,380.00	4,182,195.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	492,818.00	492,818.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,850,023.00	16,850,023.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,579,577.00	15,579,577.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	219,045,402.00	**35,644,432.00**	**168,421,197.00**	**14,979,773.00**	**3,733,279.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63160 West Bloomfield School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,369,543.06	38,826.81	44,330,716.25	0.00	0.00
Support Serv - Pupil	6,472,118.55	0.00	6,472,118.55	0.00	0.00
Support Serv - Instructional	4,356,282.33	4,200.00	4,352,082.33	0.00	0.00
Support Serv - Board of Ed	289,522.04	0.00	289,522.04	0.00	0.00
Support Serv - Executive Adm	567,322.47	0.00	567,322.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,619,646.27	0.00	4,619,646.27	0.00	0.00
Support Serv - Business	1,051,666.61	60,291.83	0.00	991,374.78	991,374.78
Operations and Maintenance	5,373,354.64	447,447.00	126,744.39	4,799,163.25	0.00
Pupil Transportation	2,909,114.27	0.00	2,909,114.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	306,452.55	0.00	306,452.55	0.00	0.00
Support Serv - Staff & Personnel	799,194.90	0.00	2,430.98	796,763.92	796,763.92
Support Serv - Technology	1,128,435.55	0.00	96,106.73	1,032,328.82	1,032,328.82
Support Serv - Pupil Accounting	180,894.00	0.00	180,894.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,268,588.10	18.71	1,268,569.39	0.00	0.00
Community Services	313,993.93	0.00	313,993.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,883,121.15	1,240,692.95	1,642,428.20	0.00	0.00
Community Services	1,773,994.79	0.00	1,773,994.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,123,552.53	14,123,552.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,914,347.40	21,914,347.40	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	114,701,145.14	**37,829,377.23**	**69,252,137.14**	**7,619,630.77**	**2,820,467.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63180 Brandon School District in the Counties of Oakland and Lapeer
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,577,734.44	238,430.75	15,339,303.69	0.00	0.00
Support Serv - Pupil	1,685,305.65	0.00	1,685,305.65	0.00	0.00
Support Serv - Instructional	944,271.43	59,128.80	885,142.63	0.00	0.00
Support Serv - Board of Ed	111,153.13	369.10	110,784.03	0.00	0.00
Support Serv - Executive Adm	306,954.05	0.00	306,954.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,357,663.79	825.82	1,356,837.97	0.00	0.00
Support Serv - Business	595,218.03	50,419.38	22,252.19	522,546.46	522,546.46
Operations and Maintenance	2,769,880.62	79,971.39	15,335.73	2,674,573.50	0.00
Pupil Transportation	1,644,371.73	0.00	1,644,371.73	0.00	0.00
Support Serv - Planning & Research	7,514.12	0.00	7,514.12	0.00	0.00
Support Serv - Communication	53,264.70	0.00	53,264.70	0.00	0.00
Support Serv - Staff & Personnel	213,614.96	3,457.82	4,947.80	205,209.34	205,209.34
Support Serv - Technology	1,167,548.94	719,358.75	11,673.87	436,516.32	436,516.32
Support Serv - Pupil Accounting	121,478.76	0.00	121,478.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	675,917.56	19,915.00	656,002.56	0.00	0.00
Community Services	234,732.83	0.00	234,732.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	38,979.72	22,595.00	16,384.72	0.00	0.00
Support Serv - Pupil	3,040.14	0.00	3,040.14	0.00	0.00
Support Serv - Instructional	23,050.83	0.00	23,050.83	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,590,456.28	549,273.52	1,041,182.76	0.00	0.00
Community Services	346,446.52	853.47	345,593.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,561,442.81	8,561,442.81	0.00	0.00	0.00
Capital Project Funds					
All Costs	617,956.58	617,956.58	0.00	0.00	0.00
Trust Funds					
All Costs *	5,000.00	0.00	5,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,652,997.62	**10,923,998.19**	**23,890,153.81**	**3,838,845.62**	**1,164,272.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63190 Clarkston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	71,147,759.87	48,837.22	71,098,922.65	0.00	0.00
Support Serv - Pupil	6,821,766.59	0.00	6,821,766.59	0.00	0.00
Support Serv - Instructional	8,967,278.15	0.00	8,967,278.15	0.00	0.00
Support Serv - Board of Ed	129,500.30	0.00	129,500.30	0.00	0.00
Support Serv - Executive Adm	691,543.97	0.00	691,543.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,681,116.81	0.00	4,681,116.81	0.00	0.00
Support Serv - Business	806,629.57	116,912.20	0.00	689,717.37	689,717.37
Operations and Maintenance	7,374,990.73	58,771.42	31,261.77	7,284,957.54	0.00
Pupil Transportation	4,982,571.58	1,776,150.00	3,206,421.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	215,016.23	0.00	215,016.23	0.00	0.00
Support Serv - Staff & Personnel	1,288,651.32	0.00	11,012.07	1,277,639.25	1,277,639.25
Support Serv - Technology	1,139,450.95	25,298.57	0.00	1,114,152.38	1,114,152.38
Support Serv - Pupil Accounting	460,636.79	0.00	460,636.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,013,566.27	0.00	1,013,566.27	0.00	0.00
Community Services	517,319.85	0.00	517,319.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	309,702.29	2,397.13	307,305.16	0.00	0.00
Support Serv - Pupil	19,836.26	0.00	19,836.26	0.00	0.00
Support Serv - Instructional	213,136.52	48,346.48	164,790.04	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	35,390.91	0.00	0.00	35,390.91	35,390.91
Operations and Maintenance	93,538.07	0.00	15,709.00	77,829.07	0.00
Pupil Transportation	15,000.00	0.00	15,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	525.00	0.00	525.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,783,429.95	1,614,570.87	2,168,859.08	0.00	0.00
Community Services	1,442,585.16	0.00	1,442,585.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	83,295,904.25	83,295,904.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,852,447.54	2,852,447.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	202,299,294.93	**89,839,635.68**	**101,979,972.73**	**10,479,686.52**	**3,116,899.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63200 Farmington Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	85,950,390.03	114,808.09	85,835,581.94	0.00	0.00
Support Serv - Pupil	15,397,717.88	0.00	15,397,717.88	0.00	0.00
Support Serv - Instructional	7,895,847.53	0.00	7,895,847.53	0.00	0.00
Support Serv - Board of Ed	185,581.78	0.00	185,581.78	0.00	0.00
Support Serv - Executive Adm	1,169,250.86	0.00	1,169,250.86	0.00	0.00
Support Serv - Grant Writer	4,000.00	0.00	4,000.00	0.00	0.00
Support Serv - School Adm	6,745,957.32	0.00	6,745,957.32	0.00	0.00
Support Serv - Business	1,350,867.78	110,140.89	0.00	1,240,726.89	1,240,726.89
Operations and Maintenance	9,730,189.61	14,520.77	796,918.45	8,918,750.39	0.00
Pupil Transportation	5,967,126.86	0.00	5,967,126.86	0.00	0.00
Support Serv - Planning & Research	1,500.00	0.00	1,500.00	0.00	0.00
Support Serv - Communication	514,983.06	0.00	514,983.06	0.00	0.00
Support Serv - Staff & Personnel	1,236,203.31	0.00	70,715.29	1,165,488.02	1,165,488.02
Support Serv - Technology	1,752,761.84	0.00	106,688.98	1,646,072.86	1,646,072.86
Support Serv - Pupil Accounting	196,443.25	0.00	196,443.25	0.00	0.00
Support Serv - Central - Other	31,821.46	0.00	31,821.46	0.00	0.00
Support Serv - Other	2,137,752.46	0.00	2,137,752.46	0.00	0.00
Community Services	1,668,286.54	0.00	1,668,286.54	0.00	0.00
Payments to Government Agencies	942,469.00	942,469.00	0.00	0.00	0.00
Facilities Acquisition	7,000.00	7,000.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,091,586.09	1,854,832.55	2,236,753.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,159,611.04	13,159,611.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	19,518,208.50	19,518,208.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	16,558,005.00	16,558,005.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	196,213,561.20	**52,279,595.84**	**130,962,927.20**	**12,971,038.16**	**4,052,287.77**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63210 Holly Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,466,332.92	3,905.20	23,462,427.72	0.00	0.00
Support Serv - Pupil	3,202,833.39	0.00	3,202,833.39	0.00	0.00
Support Serv - Instructional	1,869,697.33	15,476.08	1,854,221.25	0.00	0.00
Support Serv - Board of Ed	79,525.13	0.00	79,525.13	0.00	0.00
Support Serv - Executive Adm	394,666.11	0.00	394,666.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,190,935.74	1,298.70	2,189,637.04	0.00	0.00
Support Serv - Business	593,423.75	82,288.52	6,700.00	504,435.23	504,435.23
Operations and Maintenance	3,843,429.49	34,612.00	157,530.97	3,651,286.52	0.00
Pupil Transportation	2,432,459.48	369,073.30	2,063,386.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	99,333.63	0.00	99,333.63	0.00	0.00
Support Serv - Staff & Personnel	235,596.70	0.00	23,471.30	212,125.40	212,125.40
Support Serv - Technology	985,214.25	13,764.04	4,060.23	967,389.98	967,389.98
Support Serv - Pupil Accounting	88,356.20	0.00	88,356.20	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	785,041.72	0.00	785,041.72	0.00	0.00
Community Services	17,031.90	0.00	17,031.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,277,123.11	1,277,123.11	0.00	0.00	0.00
Special Revenue Funds					
Instructional	278,148.13	94.88	278,053.25	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	54.29	0.00	54.29	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,431,605.36	880,779.19	1,550,826.17	0.00	0.00
Community Services	802,939.84	2,375.26	800,564.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,597,536.91	8,597,536.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,095,046.04	12,095,046.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	65,766,331.42	**23,373,373.23**	**37,057,721.06**	**5,335,237.13**	**1,683,950.61**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63220 Huron Valley Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	63,034,226.14	102,546.14	62,931,680.00	0.00	0.00
Support Serv - Pupil	8,929,413.53	0.00	8,929,413.53	0.00	0.00
Support Serv - Instructional	4,649,766.81	149.00	4,649,617.81	0.00	0.00
Support Serv - Board of Ed	371,870.79	0.00	371,870.79	0.00	0.00
Support Serv - Executive Adm	577,292.30	0.00	577,292.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,080,129.34	549.97	6,079,579.37	0.00	0.00
Support Serv - Business	1,335,472.23	31,702.77	4,389.09	1,299,380.37	1,299,380.37
Operations and Maintenance	10,366,701.85	473,585.99	295,453.13	9,597,662.73	0.00
Pupil Transportation	5,658,540.30	0.00	5,658,540.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	613,022.36	0.00	613,022.36	0.00	0.00
Support Serv - Staff & Personnel	844,615.78	0.00	5,466.99	839,148.79	839,148.79
Support Serv - Technology	1,975,682.73	583.00	0.00	1,975,099.73	1,975,099.73
Support Serv - Pupil Accounting	6,497.82	0.00	6,497.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,675,635.67	42.00	1,675,593.67	0.00	0.00
Community Services	1,816,438.29	0.00	1,816,438.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,695,943.72	1,132.00	2,694,811.72	0.00	0.00
Support Serv - Pupil	134,987.92	0.00	134,987.92	0.00	0.00
Support Serv - Instructional	25,800.61	0.00	25,800.61	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	536,598.41	0.00	536,598.41	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	228,000.00	0.00	0.00	228,000.00	0.00
Pupil Transportation	19,320.77	0.00	19,320.77	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,340.17	0.00	1,340.17	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,492,243.26	1,715,920.61	3,776,322.65	0.00	0.00
Community Services	689,412.80	0.00	689,412.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,922,584.17	20,922,584.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,556,064.28	38,556,064.28	0.00	0.00	0.00
Trust Funds					
All Costs *	18,671.90	0.00	18,671.90	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	177,256,273.95	**61,804,859.93**	**101,512,122.40**	**13,939,291.62**	**4,113,628.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63230 Lake Orion Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	58,701,897.56	82,391.81	58,619,505.75	0.00	0.00
Support Serv - Pupil	7,964,275.82	0.00	7,964,275.82	0.00	0.00
Support Serv - Instructional	4,008,499.80	79,100.00	3,929,399.80	0.00	0.00
Support Serv - Board of Ed	186,377.67	0.00	186,377.67	0.00	0.00
Support Serv - Executive Adm	1,359,552.58	0.00	1,359,552.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,755,097.80	10,174.35	4,744,923.45	0.00	0.00
Support Serv - Business	1,066,484.13	24,014.04	0.00	1,042,470.09	1,042,470.09
Operations and Maintenance	6,201,741.08	0.00	236,055.61	5,965,685.47	0.00
Pupil Transportation	5,542,789.99	1,115,442.00	4,427,347.99	0.00	0.00
Support Serv - Planning & Research	762.12	0.00	762.12	0.00	0.00
Support Serv - Communication	210,262.33	2.99	210,259.34	0.00	0.00
Support Serv - Staff & Personnel	1,120,762.87	7,150.00	63,485.24	1,050,127.63	1,050,127.63
Support Serv - Technology	1,511,246.24	169.99	17,375.21	1,493,701.04	1,493,701.04
Support Serv - Pupil Accounting	233,431.35	0.00	233,431.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,293,342.04	842.70	1,292,499.34	0.00	0.00
Community Services	172,974.96	0.00	172,974.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,986,641.30	125.07	1,986,516.23	0.00	0.00
Support Serv - Pupil	700,240.04	0.00	700,240.04	0.00	0.00
Support Serv - Instructional	280,688.40	848.99	279,839.41	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	1,379.25	0.00	1,379.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,656,725.01	1,114,040.61	2,542,684.40	0.00	0.00
Community Services	1,531,963.66	27,413.01	1,504,550.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,685,069.36	17,685,069.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,667,625.09	27,667,625.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	818,172.45	818,172.45	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	148,658,002.90	**48,632,582.46**	**90,473,436.21**	**9,551,984.23**	**3,586,298.76**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63240 South Lyon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,371,155.54	164,867.61	61,206,287.93	0.00	0.00
Support Serv - Pupil	8,758,896.46	0.00	8,758,896.46	0.00	0.00
Support Serv - Instructional	4,531,235.08	5,000.56	4,526,234.52	0.00	0.00
Support Serv - Board of Ed	66,419.65	0.00	66,419.65	0.00	0.00
Support Serv - Executive Adm	1,001,558.89	10,649.26	990,909.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,592,190.17	0.00	6,592,190.17	0.00	0.00
Support Serv - Business	1,052,498.60	0.00	0.00	1,052,498.60	1,052,498.60
Operations and Maintenance	7,802,280.94	17,703.54	111,104.13	7,673,473.27	0.00
Pupil Transportation	4,008,688.84	0.00	4,008,688.84	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,091.20	0.00	40,091.20	0.00	0.00
Support Serv - Staff & Personnel	371,764.67	0.00	0.00	371,764.67	371,764.67
Support Serv - Technology	463,732.39	277,334.84	0.00	186,397.55	186,397.55
Support Serv - Pupil Accounting	230,964.05	0.00	230,964.05	0.00	0.00
Support Serv - Central - Other	145,422.79	0.00	145,422.79	0.00	0.00
Support Serv - Other	2,123,407.18	128,860.96	1,994,546.22	0.00	0.00
Community Services	115,770.56	2,546.95	113,223.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	96,988.48	0.00	0.00	96,988.48	0.00
Pupil Transportation	5,819.41	0.00	5,819.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,711,570.81	1,232,061.04	1,479,509.77	0.00	0.00
Community Services	1,956,310.49	32,044.76	1,924,265.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,142,461.50	20,142,461.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	12,121,557.52	12,121,557.52	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	135,710,785.22	**34,135,088.54**	**92,194,574.11**	**9,381,122.57**	**1,610,660.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63250 Oak Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,547,229.17	153,424.87	32,393,804.30	0.00	0.00
Support Serv - Pupil	3,878,093.37	0.00	3,878,093.37	0.00	0.00
Support Serv - Instructional	3,031,244.29	0.00	3,031,244.29	0.00	0.00
Support Serv - Board of Ed	150,094.56	0.00	150,094.56	0.00	0.00
Support Serv - Executive Adm	443,875.38	0.00	443,875.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,118,441.06	0.00	3,118,441.06	0.00	0.00
Support Serv - Business	883,293.47	3,285.92	5,683.95	874,323.60	874,323.60
Operations and Maintenance	6,006,556.07	64,656.99	53,627.21	5,888,271.87	0.00
Pupil Transportation	2,401,308.14	0.00	2,401,308.14	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	97,950.46	0.00	97,950.46	0.00	0.00
Support Serv - Staff & Personnel	597,879.50	0.00	91,672.27	506,207.23	506,207.23
Support Serv - Technology	975,694.59	54,330.85	79,820.20	841,543.54	841,543.54
Support Serv - Pupil Accounting	353,730.72	0.00	353,730.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	505,299.04	0.00	505,299.04	0.00	0.00
Community Services	2,400,070.05	0.00	2,400,070.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,380,119.39	1,380,119.39	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	102,017.38	0.00	102,017.38	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,118,412.84	1,428,286.33	690,126.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,872.85	0.00	36,872.85	0.00	0.00
Debt Service Funds					
All Costs **	3,243,133.70	3,243,133.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,778,251.94	5,778,251.94	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	70,049,567.97	**12,105,489.99**	**49,833,731.74**	**8,110,346.24**	**2,222,074.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63260 Rochester Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	118,269,433.26	305,975.13	117,963,458.13	0.00	0.00
Support Serv - Pupil	18,316,763.25	0.00	18,316,763.25	0.00	0.00
Support Serv - Instructional	9,482,872.26	16,000.35	9,466,871.91	0.00	0.00
Support Serv - Board of Ed	740,132.85	1,271.45	738,861.40	0.00	0.00
Support Serv - Executive Adm	1,305,856.38	1,380.54	1,304,475.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,531,188.93	1,441.94	9,529,746.99	0.00	0.00
Support Serv - Business	2,157,442.67	309,058.07	33,348.75	1,815,035.85	1,815,035.85
Operations and Maintenance	15,600,831.02	155,299.89	173,193.36	15,272,337.77	0.00
Pupil Transportation	7,275,516.96	2,121.71	7,273,395.25	0.00	0.00
Support Serv - Planning & Research	26,400.00	0.00	26,400.00	0.00	0.00
Support Serv - Communication	401,284.95	1,040.00	400,244.95	0.00	0.00
Support Serv - Staff & Personnel	2,869,464.92	0.00	45,441.84	2,824,023.08	2,824,023.08
Support Serv - Technology	3,373,883.33	7,641.88	345,166.79	3,021,074.66	3,021,074.66
Support Serv - Pupil Accounting	368,076.15	0.00	368,076.15	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,888,968.82	46,102.20	2,842,866.62	0.00	0.00
Community Services	2,899,940.44	18,343.75	2,881,596.69	0.00	0.00
Payments to Government Agencies	4,000.00	4,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	152,885.36	69,187.17	83,698.19	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	153,608.98	0.00	153,608.98	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	4,314.47	0.00	1,128.52	3,185.95	3,185.95
Operations and Maintenance	198,923.13	648.00	1,784.03	196,491.10	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,125.00	0.00	1,125.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,705,798.78	2,088,352.76	4,617,446.02	0.00	0.00
Community Services	603,400.84	0.00	603,400.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,783,512.89	10,783,512.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	15,082,256.88	15,082,256.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	229,197,882.52	**28,893,634.61**	**177,172,099.50**	**23,132,148.41**	**7,663,319.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63270 Clawson Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,184,091.42	1,086.36	12,183,005.06	0.00	0.00
Support Serv - Pupil	1,200,998.63	0.00	1,200,998.63	0.00	0.00
Support Serv - Instructional	738,800.42	435,857.41	302,943.01	0.00	0.00
Support Serv - Board of Ed	162,379.75	0.00	162,379.75	0.00	0.00
Support Serv - Executive Adm	427,582.78	0.00	427,582.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,084,450.78	0.00	1,084,450.78	0.00	0.00
Support Serv - Business	510,122.98	29,423.80	0.00	480,699.18	480,699.18
Operations and Maintenance	1,708,375.65	0.00	1,487.18	1,706,888.47	0.00
Pupil Transportation	352,358.32	0.00	352,358.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66,155.94	0.00	66,155.94	0.00	0.00
Support Serv - Staff & Personnel	30,137.89	0.00	0.00	30,137.89	30,137.89
Support Serv - Technology	446,215.73	0.00	0.00	446,215.73	446,215.73
Support Serv - Pupil Accounting	80,501.50	0.00	80,501.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	412,226.25	0.00	412,226.25	0.00	0.00
Community Services	20,541.12	0.00	20,541.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	868,967.64	1,931.85	867,035.79	0.00	0.00
Support Serv - Pupil	271,399.22	0.00	271,399.22	0.00	0.00
Support Serv - Instructional	143,215.55	0.00	143,215.55	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	3,097.45	0.00	0.00	3,097.45	0.00
Pupil Transportation	1,721.00	0.00	1,721.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	583,849.67	299,494.82	284,354.85	0.00	0.00
Community Services	823,563.34	0.00	823,563.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,490,791.66	4,490,791.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,552,907.06	1,552,907.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,164,451.75	**6,811,492.96**	**18,685,920.07**	**2,667,038.72**	**957,052.80**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63280 Lamphere Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,113,473.66	0.00	21,113,473.66	0.00	0.00
Support Serv - Pupil	2,190,366.58	0.00	2,190,366.58	0.00	0.00
Support Serv - Instructional	2,269,141.19	59,745.00	2,209,396.19	0.00	0.00
Support Serv - Board of Ed	81,362.76	0.00	81,362.76	0.00	0.00
Support Serv - Executive Adm	466,018.33	0.00	466,018.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,257,761.51	0.00	2,257,761.51	0.00	0.00
Support Serv - Business	582,068.97	0.00	0.00	582,068.97	582,068.97
Operations and Maintenance	3,565,716.91	0.00	0.00	3,565,716.91	0.00
Pupil Transportation	619,021.65	0.00	619,021.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	380,977.40	0.00	1,000.00	379,977.40	379,977.40
Support Serv - Technology	40,890.62	0.00	0.00	40,890.62	40,890.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	65,233.82	0.00	65,233.82	0.00	0.00
Support Serv - Other	611,227.94	0.00	611,227.94	0.00	0.00
Community Services	244,125.77	0.00	244,125.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,667,326.29	0.00	1,667,326.29	0.00	0.00
Support Serv - Pupil	417,337.86	0.00	417,337.86	0.00	0.00
Support Serv - Instructional	403,565.36	0.00	403,565.36	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,357.36	0.00	0.00	2,357.36	2,357.36
Operations and Maintenance	4,167.88	0.00	0.00	4,167.88	0.00
Pupil Transportation	16,686.83	0.00	16,686.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,889,625.90	761,243.27	1,128,382.63	0.00	0.00
Community Services	930,284.45	0.00	930,284.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,740.57	1,740.57	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,839,748.78	2,839,748.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	42,660,228.39	**3,662,477.62**	**34,422,571.63**	**4,575,179.14**	**1,005,294.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63290 Walled Lake Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	108,230,368.94	958,906.03	107,271,462.91	0.00	0.00
Support Serv - Pupil	14,714,058.82	0.00	14,714,058.82	0.00	0.00
Support Serv - Instructional	7,695,894.66	1,664,531.45	6,031,363.21	0.00	0.00
Support Serv - Board of Ed	207,451.80	0.00	207,451.80	0.00	0.00
Support Serv - Executive Adm	738,834.96	0.00	738,834.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	9,360,145.86	0.00	9,360,145.86	0.00	0.00
Support Serv - Business	2,309,515.41	112,361.90	184,020.61	2,013,132.90	2,013,132.90
Operations and Maintenance	12,360,502.50	7,467.42	1,316,078.11	11,036,956.97	0.00
Pupil Transportation	6,187,487.38	11,139.49	6,176,347.89	0.00	0.00
Support Serv - Planning & Research	34,675.57	0.00	34,675.57	0.00	0.00
Support Serv - Communication	532,207.00	0.00	532,207.00	0.00	0.00
Support Serv - Staff & Personnel	1,152,789.05	0.00	109,327.34	1,043,461.71	1,043,461.71
Support Serv - Technology	1,889,669.38	31,497.96	3,147.50	1,855,023.92	1,855,023.92
Support Serv - Pupil Accounting	420,207.55	0.00	420,207.55	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,152,438.41	32,986.83	2,119,451.58	0.00	0.00
Community Services	284,720.81	12.48	284,708.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	433,319.39	960.70	432,358.69	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	84,709.38	0.00	84,709.38	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,266.58	0.00	0.00	2,266.58	2,266.58
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	200.00	0.00	200.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,399,752.25	2,519,214.91	4,880,537.34	0.00	0.00
Community Services	1,700,597.42	27,770.98	1,672,826.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	23,744,248.13	23,744,248.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	70,044,745.55	70,044,745.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	271,680,806.80	**99,155,843.83**	**156,574,120.89**	**15,950,842.08**	**4,913,885.11**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63300 Waterford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	61,469,870.75	1,892,415.70	59,577,455.05	0.00	0.00
Support Serv - Pupil	11,439,507.59	0.00	11,439,507.59	0.00	0.00
Support Serv - Instructional	3,345,436.59	307.70	3,345,128.89	0.00	0.00
Support Serv - Board of Ed	426,046.40	49.17	425,997.23	0.00	0.00
Support Serv - Executive Adm	954,961.99	156.70	954,805.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,063,271.18	1,094.12	6,062,177.06	0.00	0.00
Support Serv - Business	1,298,701.06	97,640.67	0.00	1,201,060.39	1,201,060.39
Operations and Maintenance	9,921,231.49	139,762.06	367,908.84	9,413,560.59	0.00
Pupil Transportation	5,179,078.61	281,910.56	4,897,168.05	0.00	0.00
Support Serv - Planning & Research	249,471.58	67,952.00	181,519.58	0.00	0.00
Support Serv - Communication	516,205.05	0.00	516,205.05	0.00	0.00
Support Serv - Staff & Personnel	682,574.95	0.00	20,438.89	662,136.06	662,136.06
Support Serv - Technology	1,711,235.96	291,605.27	0.00	1,419,630.69	1,419,630.69
Support Serv - Pupil Accounting	245,325.86	0.00	245,325.86	0.00	0.00
Support Serv - Central - Other	612,586.67	0.00	612,586.67	0.00	0.00
Support Serv - Other	1,515,422.99	0.00	1,515,422.99	0.00	0.00
Community Services	160,164.73	0.00	160,164.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,123,503.85	0.00	2,123,503.85	0.00	0.00
Support Serv - Pupil	938,356.70	0.00	938,356.70	0.00	0.00
Support Serv - Instructional	1,962,201.54	5,225.92	1,956,975.62	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	206,739.00	0.00	0.00	206,739.00	0.00
Pupil Transportation	100,380.50	0.00	100,380.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	116,912.02	0.00	116,912.02	0.00	0.00
Support Serv - Other	6,238,921.47	2,567,893.26	3,671,028.21	0.00	0.00
Community Services	2,372,702.40	8,217.71	2,364,484.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	27,176,889.37	27,176,889.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,109,619.24	13,109,619.24	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	160,137,319.54	**45,640,739.45**	**101,593,453.36**	**12,903,126.73**	**3,282,827.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63900 Oakland County Academy of Media & Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,053,844.00	0.00	1,053,844.00	0.00	0.00
Support Serv - Pupil	191,235.00	0.00	191,235.00	0.00	0.00
Support Serv - Instructional	139,685.00	0.00	139,685.00	0.00	0.00
Support Serv - Board of Ed	35,318.00	0.00	35,318.00	0.00	0.00
Support Serv - Executive Adm	189,020.00	0.00	189,020.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	193,024.00	0.00	193,024.00	0.00	0.00
Support Serv - Business	60,084.00	7,284.00	0.00	52,800.00	52,800.00
Operations and Maintenance	221,828.00	0.00	0.00	221,828.00	0.00
Pupil Transportation	206,397.00	0.00	206,397.00	0.00	0.00
Support Serv - Planning & Research	3,463.00	0.00	3,463.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	59,763.00	0.00	0.00	59,763.00	59,763.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,300.00	0.00	1,300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,354,961.00	**7,284.00**	**2,013,286.00**	**334,391.00**	**112,563.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63901 AGBU Alex-Marie Manoogian School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,502,841.00	0.00	2,502,841.00	0.00	0.00
Support Serv - Pupil	119,980.00	0.00	119,980.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	24,266.00	0.00	24,266.00	0.00	0.00
Support Serv - Executive Adm	91,453.00	0.00	91,453.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	583,337.00	0.00	583,337.00	0.00	0.00
Support Serv - Business	75,565.00	0.00	0.00	75,565.00	75,565.00
Operations and Maintenance	331,255.00	0.00	0.00	331,255.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	253,764.00	0.00	0.00	253,764.00	253,764.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,900.00	4,900.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	22,133.00	0.00	22,133.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,009,494.00	**4,900.00**	**3,344,010.00**	**660,584.00**	**329,329.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63906 Pontiac Academy for Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,668,725.70	100,152.90	2,568,572.80	0.00	0.00
Support Serv - Pupil	676,466.39	0.00	676,466.39	0.00	0.00
Support Serv - Instructional	352,431.32	0.00	352,431.32	0.00	0.00
Support Serv - Board of Ed	61,037.50	0.00	61,037.50	0.00	0.00
Support Serv - Executive Adm	540,817.45	0.00	540,817.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	284,410.15	0.00	284,410.15	0.00	0.00
Support Serv - Business	337,285.42	0.00	2,000.00	335,285.42	335,285.42
Operations and Maintenance	664,394.60	66,033.73	101,227.05	497,133.82	0.00
Pupil Transportation	92,994.35	0.00	92,994.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,190.52	0.00	52,190.52	0.00	0.00
Support Serv - Staff & Personnel	155,103.94	0.00	0.00	155,103.94	155,103.94
Support Serv - Technology	205,802.69	31,111.80	666.66	174,024.23	174,024.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,516.12	0.00	14,516.12	0.00	0.00
Support Serv - Other	30,812.60	0.00	30,812.60	0.00	0.00
Community Services	50,357.73	0.00	50,357.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,283.81	268,803.55	19,480.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,475,630.29	**466,101.98**	**4,847,980.90**	**1,161,547.41**	**664,413.59**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63907 Great Lakes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	963,841.27	0.00	963,841.27	0.00	0.00
Support Serv - Pupil	95,863.87	0.00	95,863.87	0.00	0.00
Support Serv - Instructional	481,352.99	0.00	481,352.99	0.00	0.00
Support Serv - Board of Ed	127,934.83	0.00	127,934.83	0.00	0.00
Support Serv - Executive Adm	82,635.56	0.00	82,635.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	295,764.65	0.00	295,764.65	0.00	0.00
Support Serv - Business	2,321.73	284.65	0.00	2,037.08	2,037.08
Operations and Maintenance	499,126.92	166,594.78	0.00	332,532.14	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	4,907.00	0.00	4,907.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	73,833.87	0.00	48,426.67	25,407.20	25,407.20
Support Serv - Technology	38,544.85	1,078.35	0.00	37,466.50	37,466.50
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,546.97	1,546.97	0.00	0.00	0.00
Community Services	301.51	0.00	301.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,667,976.02	**169,504.75**	**2,101,028.35**	**397,442.92**	**64,910.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63909 Oakside Prep Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,892,222.00	0.00	5,892,222.00	0.00	0.00
Support Serv - Pupil	511,224.00	0.00	511,224.00	0.00	0.00
Support Serv - Instructional	1,212,147.00	0.00	1,212,147.00	0.00	0.00
Support Serv - Board of Ed	110,857.00	0.00	110,857.00	0.00	0.00
Support Serv - Executive Adm	334,978.00	0.00	334,978.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	709,279.00	0.00	709,279.00	0.00	0.00
Support Serv - Business	95,593.00	0.00	0.00	95,593.00	95,593.00
Operations and Maintenance	1,475,145.00	0.00	77,353.00	1,397,792.00	0.00
Pupil Transportation	52,323.00	0.00	52,323.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,344.00	0.00	28,344.00	0.00	0.00
Support Serv - Staff & Personnel	196,124.00	0.00	0.00	196,124.00	196,124.00
Support Serv - Technology	55,413.00	0.00	303.00	55,110.00	55,110.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,315.00	0.00	11,315.00	0.00	0.00
Support Serv - Other	21,686.00	0.00	21,686.00	0.00	0.00
Community Services	202.00	0.00	202.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	538,783.00	0.00	538,783.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,245,635.00	**0.00**	**9,501,016.00**	**1,744,619.00**	**346,827.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63910 Dr. Joseph F. Pollack Academic Center of Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,034,723.54	6,526.43	4,028,197.11	0.00	0.00
Support Serv - Pupil	488,615.00	928.17	487,686.83	0.00	0.00
Support Serv - Instructional	764,691.45	64,771.47	699,919.98	0.00	0.00
Support Serv - Board of Ed	349,218.78	0.00	349,218.78	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	518,176.64	2,323.56	515,853.08	0.00	0.00
Support Serv - Business	247,284.74	2,098.78	5,085.00	240,100.96	240,100.96
Operations and Maintenance	656,725.86	55,896.46	43,266.63	557,562.77	0.00
Pupil Transportation	151,485.00	0.00	151,485.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	77,492.00	0.00	0.00	77,492.00	77,492.00
Support Serv - Technology	160,553.78	8,993.96	8,777.39	142,782.43	142,782.43
Support Serv - Pupil Accounting	137,046.06	0.00	137,046.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	37,215.14	0.00	37,215.14	0.00	0.00
Community Services	55,658.94	117.99	55,540.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,400.00	3,400.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	679,667.00	679,667.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,361,953.93	**824,723.82**	**6,519,291.95**	**1,017,938.16**	**460,375.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63911 Holly Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,241,223.58	0.00	4,241,223.58	0.00	0.00
Support Serv - Pupil	250,021.03	0.00	250,021.03	0.00	0.00
Support Serv - Instructional	621,257.47	32,747.85	588,509.62	0.00	0.00
Support Serv - Board of Ed	10,678.96	0.00	10,678.96	0.00	0.00
Support Serv - Executive Adm	159,888.59	0.00	159,888.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	483,611.14	0.00	483,611.14	0.00	0.00
Support Serv - Business	142,474.48	0.00	21,875.52	120,598.96	120,598.96
Operations and Maintenance	719,823.68	15,284.78	52,531.72	652,007.18	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	43,544.28	0.00	43,544.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,712.07	0.00	20,712.07	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	420,669.56	282,293.13	138,376.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,853,274.71	5,853,274.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	216,744.10	216,744.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,183,923.65	**6,400,344.57**	**6,010,972.94**	**772,606.14**	**120,598.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63912 Oakland International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,421,619.57	0.00	4,421,619.57	0.00	0.00
Support Serv - Pupil	468,470.41	0.00	468,470.41	0.00	0.00
Support Serv - Instructional	1,205,100.67	0.00	1,205,100.67	0.00	0.00
Support Serv - Board of Ed	16,550.00	0.00	16,550.00	0.00	0.00
Support Serv - Executive Adm	416,036.36	0.00	416,036.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	419,298.55	0.00	419,298.55	0.00	0.00
Support Serv - Business	1,539,016.43	0.00	0.00	1,539,016.43	1,539,016.43
Operations and Maintenance	2,231,161.58	436,343.30	555,957.13	1,238,861.15	0.00
Pupil Transportation	269,368.82	171,819.60	97,549.22	0.00	0.00
Support Serv - Planning & Research	104,363.73	0.00	104,363.73	0.00	0.00
Support Serv - Communication	53,425.02	0.00	53,425.02	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	95,696.04	0.00	0.00	95,696.04	95,696.04
Support Serv - Pupil Accounting	21,725.76	0.00	21,725.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	571,441.51	523,536.03	47,905.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	235,294.71	235,294.71	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,068,569.16	**1,366,993.64**	**7,828,001.90**	**2,873,573.62**	**1,634,712.47**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63913 Walton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,066,881.00	0.00	4,066,881.00	0.00	0.00
Support Serv - Pupil	396,823.00	0.00	396,823.00	0.00	0.00
Support Serv - Instructional	1,177,770.00	0.00	1,177,770.00	0.00	0.00
Support Serv - Board of Ed	114,739.00	0.00	114,739.00	0.00	0.00
Support Serv - Executive Adm	363,868.00	0.00	363,868.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	582,980.00	0.00	582,980.00	0.00	0.00
Support Serv - Business	156,479.00	0.00	0.00	156,479.00	156,479.00
Operations and Maintenance	1,580,597.00	0.00	63,661.00	1,516,936.00	0.00
Pupil Transportation	96.00	0.00	96.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,522.00	0.00	40,522.00	0.00	0.00
Support Serv - Staff & Personnel	283,437.00	0.00	0.00	283,437.00	283,437.00
Support Serv - Technology	168,670.00	0.00	4,116.00	164,554.00	164,554.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,582.00	0.00	17,582.00	0.00	0.00
Support Serv - Other	39,412.00	0.00	39,412.00	0.00	0.00
Community Services	25,148.00	0.00	25,148.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	536,916.00	0.00	536,916.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,551,920.00	**0.00**	**7,430,514.00**	**2,121,406.00**	**604,470.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63914 Advanced Technology Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,504,707.31	13,965.73	7,490,741.58	0.00	0.00
Support Serv - Pupil	1,333,484.40	0.00	1,333,484.40	0.00	0.00
Support Serv - Instructional	954,609.13	0.00	954,609.13	0.00	0.00
Support Serv - Board of Ed	83,314.50	0.00	83,314.50	0.00	0.00
Support Serv - Executive Adm	902,799.51	0.00	902,799.51	0.00	0.00
Support Serv - Grant Writer	75,664.40	0.00	75,664.40	0.00	0.00
Support Serv - School Adm	642,875.08	0.00	642,875.08	0.00	0.00
Support Serv - Business	648,587.97	10,075.36	45.67	638,466.94	638,466.94
Operations and Maintenance	1,760,226.99	257,005.95	327,422.75	1,175,798.29	0.00
Pupil Transportation	59,499.49	0.00	59,499.49	0.00	0.00
Support Serv - Planning & Research	123,120.48	0.00	123,120.48	0.00	0.00
Support Serv - Communication	68,961.76	0.00	68,961.76	0.00	0.00
Support Serv - Staff & Personnel	165,944.62	0.00	9,272.58	156,672.04	156,672.04
Support Serv - Technology	185,586.90	16,456.58	0.00	169,130.32	169,130.32
Support Serv - Pupil Accounting	21,697.12	0.00	21,697.12	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,935.40	5,652.30	183,283.10	0.00	0.00
Community Services	97,333.65	0.00	97,333.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	227,333.99	226,465.99	868.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	12,534.65	0.00	12,534.65	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	623,608.72	195,181.40	428,427.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	749,725.00	749,725.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,430,551.07	**1,474,528.31**	**12,815,955.17**	**2,140,067.59**	**964,269.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63915 Arts and Technology Academy of Pontiac
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,334,962.00	0.00	4,334,962.00	0.00	0.00
Support Serv - Pupil	555,749.00	0.00	555,749.00	0.00	0.00
Support Serv - Instructional	99,634.00	0.00	99,634.00	0.00	0.00
Support Serv - Board of Ed	158,307.00	0.00	158,307.00	0.00	0.00
Support Serv - Executive Adm	835,795.00	0.00	835,795.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	514,764.00	0.00	514,764.00	0.00	0.00
Support Serv - Business	26,705.00	24,369.00	0.00	2,336.00	2,336.00
Operations and Maintenance	1,084,044.00	39,542.00	50,000.00	994,502.00	0.00
Pupil Transportation	109,517.00	0.00	109,517.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,122.00	0.00	4,122.00	0.00	0.00
Support Serv - Technology	294,671.00	0.00	6,375.00	288,296.00	288,296.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	69,926.00	0.00	69,926.00	0.00	0.00
Community Services	146,669.00	0.00	146,669.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	651,143.00	651,143.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	450,556.00	311,518.00	139,038.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	860,517.00	860,517.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,462.00	4,462.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,201,543.00	**1,891,551.00**	**7,024,858.00**	**1,285,134.00**	**290,632.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63917 Bradford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,298,568.24	75,396.76	6,223,171.48	0.00	0.00
Support Serv - Pupil	1,040,869.78	0.00	1,040,869.78	0.00	0.00
Support Serv - Instructional	522,935.94	0.00	522,935.94	0.00	0.00
Support Serv - Board of Ed	17,581.33	0.00	17,581.33	0.00	0.00
Support Serv - Executive Adm	1,669,617.42	0.00	1,669,617.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	967,117.26	0.00	967,117.26	0.00	0.00
Support Serv - Business	235,346.90	58,548.17	6,000.00	170,798.73	170,798.73
Operations and Maintenance	1,088,961.11	680.68	91,750.49	996,529.94	0.00
Pupil Transportation	546,653.11	0.00	546,653.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	79,368.25	0.00	79,368.25	0.00	0.00
Support Serv - Staff & Personnel	25,307.05	0.00	5,000.00	20,307.05	20,307.05
Support Serv - Technology	479,127.59	0.00	136,926.30	342,201.29	342,201.29
Support Serv - Pupil Accounting	21,954.82	0.00	21,954.82	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	77,686.47	0.00	77,686.47	0.00	0.00
Community Services	57,877.46	0.00	57,877.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	110,694.88	110,694.88	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	8,660.00	0.00	8,660.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	668,109.44	445,166.87	222,942.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,925.00	5,925.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,212,220.04	1,212,220.04	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,134,582.09	**1,908,632.40**	**11,696,112.68**	**1,529,837.01**	**533,307.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63918 Laurus Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,016,233.00	0.00	4,016,233.00	0.00	0.00
Support Serv - Pupil	446,111.00	0.00	446,111.00	0.00	0.00
Support Serv - Instructional	1,020,903.00	0.00	1,020,903.00	0.00	0.00
Support Serv - Board of Ed	105,189.00	0.00	105,189.00	0.00	0.00
Support Serv - Executive Adm	321,562.00	0.00	321,562.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	545,302.00	0.00	545,302.00	0.00	0.00
Support Serv - Business	127,881.00	0.00	0.00	127,881.00	127,881.00
Operations and Maintenance	1,343,822.00	0.00	93,844.00	1,249,978.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,863.00	0.00	32,863.00	0.00	0.00
Support Serv - Staff & Personnel	225,029.00	0.00	0.00	225,029.00	225,029.00
Support Serv - Technology	139,783.00	0.00	0.00	139,783.00	139,783.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,370.00	0.00	14,370.00	0.00	0.00
Support Serv - Other	7,702.00	0.00	7,702.00	0.00	0.00
Community Services	3,065.00	0.00	3,065.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	288,468.00	0.00	288,468.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,638,283.00	**0.00**	**6,895,612.00**	**1,742,671.00**	**492,693.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63920 Flex High School of Pontiac
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	464,599.66	0.00	464,599.66	0.00	0.00
Support Serv - Pupil	118,920.79	0.00	118,920.79	0.00	0.00
Support Serv - Instructional	133,310.21	0.00	133,310.21	0.00	0.00
Support Serv - Board of Ed	48,317.45	0.00	48,317.45	0.00	0.00
Support Serv - Executive Adm	105,347.12	0.00	105,347.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	85,797.72	0.00	85,797.72	0.00	0.00
Support Serv - Business	93,762.44	2,890.64	18,545.12	72,326.68	72,326.68
Operations and Maintenance	247,120.06	0.00	47,147.20	199,972.86	0.00
Pupil Transportation	838.75	0.00	838.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	52,705.59	0.00	373.01	52,332.58	52,332.58
Support Serv - Technology	90,120.91	0.00	16,580.34	73,540.57	73,540.57
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,044.01	0.00	7,044.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,447,884.71	**2,890.64**	**1,046,821.38**	**398,172.69**	**198,199.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63921 Crescent Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,636,387.00	3,071.00	4,633,316.00	0.00	0.00
Support Serv - Pupil	311,949.00	0.00	311,949.00	0.00	0.00
Support Serv - Instructional	279,350.00	0.00	279,350.00	0.00	0.00
Support Serv - Board of Ed	85,229.00	0.00	85,229.00	0.00	0.00
Support Serv - Executive Adm	779,315.00	0.00	779,315.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,394,339.00	0.00	1,394,339.00	0.00	0.00
Support Serv - Business	89,794.00	78,045.00	0.00	11,749.00	11,749.00
Operations and Maintenance	1,344,870.00	234,828.00	143,069.00	966,973.00	0.00
Pupil Transportation	543,642.00	0.00	543,642.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,833.00	0.00	3,833.00	0.00	0.00
Support Serv - Technology	779,279.00	0.00	364,088.00	415,191.00	415,191.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	36,004.00	0.00	36,004.00	0.00	0.00
Community Services	333,682.00	0.00	333,682.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	595,269.00	435,022.00	160,247.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	267,522.00	267,522.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,480,464.00	**1,018,488.00**	**9,068,063.00**	**1,393,913.00**	**426,940.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63922 Great Oaks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,953,446.00	0.00	3,953,446.00	0.00	0.00
Support Serv - Pupil	245,919.00	0.00	245,919.00	0.00	0.00
Support Serv - Instructional	1,052,871.00	0.00	1,052,871.00	0.00	0.00
Support Serv - Board of Ed	82,127.00	0.00	82,127.00	0.00	0.00
Support Serv - Executive Adm	324,807.00	0.00	324,807.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	586,880.00	0.00	586,880.00	0.00	0.00
Support Serv - Business	141,390.00	0.00	0.00	141,390.00	141,390.00
Operations and Maintenance	1,368,719.00	0.00	53,718.00	1,315,001.00	0.00
Pupil Transportation	2,225.00	0.00	2,225.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,776.00	0.00	35,776.00	0.00	0.00
Support Serv - Staff & Personnel	248,812.00	0.00	0.00	248,812.00	248,812.00
Support Serv - Technology	215,339.00	0.00	555.00	214,784.00	214,784.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,886.00	0.00	15,886.00	0.00	0.00
Support Serv - Other	11,858.00	0.00	11,858.00	0.00	0.00
Community Services	34,399.00	0.00	34,399.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	454,712.00	0.00	454,712.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,775,166.00	**0.00**	**6,855,179.00**	**1,919,987.00**	**604,986.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63923 Four Corners Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,117,957.33	33,305.67	2,084,651.66	0.00	0.00
Support Serv - Pupil	147,608.20	0.00	147,608.20	0.00	0.00
Support Serv - Instructional	33,230.84	0.00	33,230.84	0.00	0.00
Support Serv - Board of Ed	17,132.03	0.00	17,132.03	0.00	0.00
Support Serv - Executive Adm	465,583.45	0.00	465,583.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	229,040.02	0.00	229,040.02	0.00	0.00
Support Serv - Business	8,310.39	0.00	0.00	8,310.39	8,310.39
Operations and Maintenance	327,528.06	37,800.00	5,806.56	283,921.50	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,470.76	0.00	28,470.76	0.00	0.00
Support Serv - Staff & Personnel	21,420.67	0.00	0.00	21,420.67	21,420.67
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	25,973.32	0.00	25,973.32	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	16,399.00	0.00	16,399.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	150,869.06	150,048.31	820.75	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,589,523.13	**221,153.98**	**3,054,716.59**	**313,652.56**	**29,731.06**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63924 Michigan Mathematics and Science Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,242,283.00	0.00	5,242,283.00	0.00	0.00
Support Serv - Pupil	152,249.51	0.00	152,249.51	0.00	0.00
Support Serv - Instructional	146,246.00	0.00	146,246.00	0.00	0.00
Support Serv - Board of Ed	130,441.00	0.00	130,441.00	0.00	0.00
Support Serv - Executive Adm	1,330,796.00	0.00	1,330,796.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	829,834.00	0.00	829,834.00	0.00	0.00
Support Serv - Business	336,888.00	284,913.00	0.00	51,975.00	51,975.00
Operations and Maintenance	1,033,270.00	0.00	0.00	1,033,270.00	0.00
Pupil Transportation	15,876.00	0.00	15,876.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,583.00	0.00	37,583.00	0.00	0.00
Support Serv - Staff & Personnel	211,183.00	0.00	0.00	211,183.00	211,183.00
Support Serv - Technology	1,334,139.00	1,117,164.00	0.00	216,975.00	216,975.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	53,465.00	0.00	53,465.00	0.00	0.00
Support Serv - Pupil	29,324.00	0.00	29,324.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	562,784.00	451,387.00	111,397.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,446,361.51	**1,853,464.00**	**8,079,494.51**	**1,513,403.00**	**480,133.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63926 Faxon Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	330,075.16	0.00	330,075.16	0.00	0.00
Support Serv - Pupil	24,211.05	0.00	24,211.05	0.00	0.00
Support Serv - Instructional	40,780.50	0.00	40,780.50	0.00	0.00
Support Serv - Board of Ed	15,238.45	0.00	15,238.45	0.00	0.00
Support Serv - Executive Adm	78,730.88	0.00	78,730.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	132,542.34	0.00	132,542.34	0.00	0.00
Support Serv - Business	9,060.43	0.00	0.00	9,060.43	9,060.43
Operations and Maintenance	208,524.88	0.00	0.00	208,524.88	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,586.30	0.00	17,586.30	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	45,379.84	0.00	4,565.48	40,814.36	40,814.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	902,129.83	**0.00**	**643,730.16**	**258,399.67**	**49,874.79**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63928 Momentum Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,455,479.60	6,211.40	1,449,268.20	0.00	0.00
Support Serv - Pupil	103,281.00	0.00	103,281.00	0.00	0.00
Support Serv - Instructional	175,841.40	0.00	175,841.40	0.00	0.00
Support Serv - Board of Ed	16,352.18	0.00	16,352.18	0.00	0.00
Support Serv - Executive Adm	298,051.35	0.00	298,051.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	198,904.89	0.00	198,904.89	0.00	0.00
Support Serv - Business	78,333.62	95.00	59,799.62	18,439.00	18,439.00
Operations and Maintenance	379,391.93	0.00	87,314.11	292,077.82	0.00
Pupil Transportation	294,760.00	0.00	294,760.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	190,619.89	160,936.19	29,683.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,191,015.86	**167,242.59**	**2,713,256.45**	**310,516.82**	**18,439.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63929 Waterford Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,468,575.03	27,260.68	2,441,314.35	0.00	0.00
Support Serv - Pupil	233,107.86	0.00	233,107.86	0.00	0.00
Support Serv - Instructional	16,730.73	0.00	16,730.73	0.00	0.00
Support Serv - Board of Ed	81,034.44	0.00	81,034.44	0.00	0.00
Support Serv - Executive Adm	425,963.83	0.00	425,963.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	543,997.51	2,337.94	541,659.57	0.00	0.00
Support Serv - Business	62,577.66	5,881.30	0.00	56,696.36	56,696.36
Operations and Maintenance	269,902.81	13,218.34	4,100.00	252,584.47	0.00
Pupil Transportation	115,658.70	77,393.24	38,265.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	29,070.20	0.00	0.00	29,070.20	29,070.20
Support Serv - Technology	31,670.26	0.00	0.00	31,670.26	31,670.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	56,218.55	21,420.00	34,798.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	900,941.99	838,251.61	62,690.38	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,235,449.57	**985,763.11**	**3,879,665.17**	**370,021.29**	**117,436.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63931 Oakland FlexTech High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	896,239.00	39,636.00	856,603.00	0.00	0.00
Support Serv - Pupil	194,628.00	0.00	194,628.00	0.00	0.00
Support Serv - Instructional	19,486.00	0.00	19,486.00	0.00	0.00
Support Serv - Board of Ed	42,532.00	0.00	42,532.00	0.00	0.00
Support Serv - Executive Adm	226,319.00	0.00	226,319.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	278,659.00	0.00	278,659.00	0.00	0.00
Support Serv - Business	8,914.00	5,651.00	0.00	3,263.00	3,263.00
Operations and Maintenance	228,295.00	12,520.00	674.00	215,101.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	66,894.00	0.00	15,481.00	51,413.00	51,413.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,893.00	0.00	11,893.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,950.00	7,950.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,981,809.00	**65,757.00**	**1,646,275.00**	**269,777.00**	**54,676.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63934 Kingsbury Country Day School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,875,019.86	0.00	1,875,019.86	0.00	0.00
Support Serv - Pupil	75,567.20	0.00	75,567.20	0.00	0.00
Support Serv - Instructional	7,874.29	0.00	7,874.29	0.00	0.00
Support Serv - Board of Ed	26,822.78	0.00	26,822.78	0.00	0.00
Support Serv - Executive Adm	192,584.34	0.00	192,584.34	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	604,410.50	0.00	604,410.50	0.00	0.00
Support Serv - Business	31,123.66	1,505.00	0.00	29,618.66	29,618.66
Operations and Maintenance	219,087.40	0.00	17,609.35	201,478.05	0.00
Pupil Transportation	81,466.91	0.00	81,466.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	23,664.01	0.00	0.00	23,664.01	23,664.01
Support Serv - Technology	51,771.41	0.00	5,053.22	46,718.19	46,718.19
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,886.64	0.00	2,886.64	0.00	0.00
Community Services	18,941.80	0.00	18,941.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	131,482.84	131,482.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	101,586.64	0.00	101,586.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,444,290.28	**132,987.84**	**3,009,823.53**	**301,478.91**	**100,000.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63938 Keys Grace Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,411,893.58	0.00	2,411,893.58	0.00	0.00
Support Serv - Pupil	80,840.07	0.00	80,840.07	0.00	0.00
Support Serv - Instructional	373,094.03	0.00	373,094.03	0.00	0.00
Support Serv - Board of Ed	57,010.00	0.00	57,010.00	0.00	0.00
Support Serv - Executive Adm	1,029,555.67	0.00	1,029,555.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	191,190.42	0.00	191,190.42	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	866,859.39	162,927.20	172,519.05	531,413.14	0.00
Pupil Transportation	1,128,862.67	0.00	1,128,862.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Staff & Personnel	10,182.68	0.00	0.00	10,182.68	10,182.68
Support Serv - Technology	32,776.37	0.00	14,908.20	17,868.17	17,868.17
Support Serv - Pupil Accounting	8,495.63	0.00	8,495.63	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	92,661.91	0.00	92,661.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,746,981.86	2,179,819.91	2,567,161.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,040,404.28	**2,342,747.11**	**8,138,193.18**	**559,463.99**	**28,050.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
63939 Lighthouse Connections Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,795,985.77	0.00	10,795,985.77	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	148,694.37	0.00	148,694.37	0.00	0.00
Support Serv - Board of Ed	7,089.14	0.00	7,089.14	0.00	0.00
Support Serv - Executive Adm	694,239.89	0.00	694,239.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,639,839.56	0.00	7,639,839.56	0.00	0.00
Support Serv - Business	47,480.00	0.00	0.00	47,480.00	47,480.00
Operations and Maintenance	93,766.44	0.00	0.00	93,766.44	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	845,812.04	0.00	0.00	845,812.04	845,812.04
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,272,907.21	**0.00**	**19,285,848.73**	**987,058.48**	**893,292.04**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
64040 Hart Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,114,662.08	71,369.00	9,043,293.08	0.00	0.00
Support Serv - Pupil	813,947.24	0.00	813,947.24	0.00	0.00
Support Serv - Instructional	386,333.45	0.00	386,333.45	0.00	0.00
Support Serv - Board of Ed	52,679.48	0.00	52,679.48	0.00	0.00
Support Serv - Executive Adm	446,081.77	8,250.00	437,831.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	897,174.87	0.00	897,174.87	0.00	0.00
Support Serv - Business	311,739.04	14,926.36	0.00	296,812.68	296,812.68
Operations and Maintenance	1,706,596.35	393,539.00	50,593.67	1,262,463.68	0.00
Pupil Transportation	717,846.60	42,618.44	675,228.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,882.00	0.00	2,882.00	0.00	0.00
Support Serv - Staff & Personnel	175,921.22	0.00	175,692.22	229.00	229.00
Support Serv - Technology	950,545.95	586,939.89	42,600.78	321,005.28	321,005.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500,150.08	46,507.98	453,642.10	0.00	0.00
Community Services	394,050.78	5,521.00	388,529.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	107,669.00	107,669.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,275,279.18	554,317.38	720,961.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,037,461.00	1,037,461.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	280,822.96	280,822.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,171,843.05	**3,149,942.01**	**14,141,390.40**	**1,880,510.64**	**618,046.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
64070 Pentwater Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,276,625.91	6,851.43	2,269,774.48	0.00	0.00
Support Serv - Pupil	107,234.65	0.00	107,234.65	0.00	0.00
Support Serv - Instructional	164,044.90	0.00	164,044.90	0.00	0.00
Support Serv - Board of Ed	50,020.61	0.00	50,020.61	0.00	0.00
Support Serv - Executive Adm	181,911.84	2,283.81	179,628.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	145,173.33	0.00	145,173.33	0.00	0.00
Support Serv - Business	41,384.16	748.75	0.00	40,635.41	40,635.41
Operations and Maintenance	323,865.38	0.00	19,699.65	304,165.73	0.00
Pupil Transportation	92,480.37	0.00	92,480.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	127,191.56	0.00	127,191.56	0.00	0.00
Support Serv - Technology	230,790.69	68,294.63	19,084.58	143,411.48	143,411.48
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,330.25	4,398.95	122,931.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	65,156.62	0.00	65,156.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	271,079.84	271,079.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,328.20	5,328.20	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,210,618.31	**358,985.61**	**3,363,420.08**	**488,212.62**	**184,046.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
64080 Shelby Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,068,757.67	435.31	9,068,322.36	0.00	0.00
Support Serv - Pupil	366,501.95	0.00	366,501.95	0.00	0.00
Support Serv - Instructional	743,196.47	5,298.08	737,898.39	0.00	0.00
Support Serv - Board of Ed	57,530.89	0.00	57,530.89	0.00	0.00
Support Serv - Executive Adm	315,991.70	0.00	315,991.70	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	880,050.46	0.00	880,050.46	0.00	0.00
Support Serv - Business	358,028.26	18,987.04	0.00	339,041.22	339,041.22
Operations and Maintenance	1,480,377.45	103,088.58	18,260.35	1,359,028.52	0.00
Pupil Transportation	707,811.50	16,534.48	691,277.02	0.00	0.00
Support Serv - Planning & Research	19,200.00	0.00	19,200.00	0.00	0.00
Support Serv - Communication	3,917.50	0.00	3,917.50	0.00	0.00
Support Serv - Staff & Personnel	11,138.59	0.00	9,115.48	2,023.11	2,023.11
Support Serv - Technology	211,958.69	5,298.08	108,297.57	98,363.04	98,363.04
Support Serv - Pupil Accounting	1,423.98	0.00	1,423.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,537.16	0.00	413,537.16	0.00	0.00
Community Services	668,972.61	0.00	668,972.61	0.00	0.00
Payments to Government Agencies	53,941.08	53,941.08	0.00	0.00	0.00
Facilities Acquisition	89,847.72	89,847.72	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	5,643.21	0.00	5,643.21	0.00	0.00
Support Serv - Instructional	47.54	0.00	47.54	0.00	0.00
Support Serv - Board of Ed	4,234.70	0.00	4,234.70	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	41,726.59	0.00	33,658.79	8,067.80	0.00
Pupil Transportation	1,173.00	0.00	1,173.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,455,391.91	1,206,930.75	1,248,461.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	878,210.49	878,210.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,670,653.22	1,670,653.22	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	20,509,264.34	**4,049,224.83**	**14,653,515.82**	**1,806,523.69**	**439,427.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
64090 Walkerville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,855,063.35	0.00	1,855,063.35	0.00	0.00
Support Serv - Pupil	75,795.98	0.00	75,795.98	0.00	0.00
Support Serv - Instructional	94,165.61	0.00	94,165.61	0.00	0.00
Support Serv - Board of Ed	25,860.77	0.00	25,860.77	0.00	0.00
Support Serv - Executive Adm	170,267.92	0.00	170,267.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	277,281.81	678.42	276,603.39	0.00	0.00
Support Serv - Business	93,429.09	4,591.16	0.00	88,837.93	88,837.93
Operations and Maintenance	935,522.14	498,815.88	9,007.70	427,698.56	0.00
Pupil Transportation	212,028.59	0.00	212,028.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,662.89	0.00	2,662.89	0.00	0.00
Support Serv - Staff & Personnel	4,685.00	0.00	3,344.00	1,341.00	1,341.00
Support Serv - Technology	81,568.08	0.00	7,656.50	73,911.58	73,911.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	55,599.06	815.00	54,784.06	0.00	0.00
Community Services	264.51	0.00	264.51	0.00	0.00
Payments to Government Agencies	738.07	738.07	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,676,361.90	1,177,357.11	499,004.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	226,382.50	226,382.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	328,631.59	328,631.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,116,308.86	**2,238,009.73**	**3,286,510.06**	**591,789.07**	**164,090.51**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
65045 West Branch-Rose City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,324,533.74	460,877.43	12,863,656.31	0.00	0.00
Support Serv - Pupil	876,353.40	0.00	876,353.40	0.00	0.00
Support Serv - Instructional	631,976.68	0.00	631,976.68	0.00	0.00
Support Serv - Board of Ed	102,410.33	0.00	102,410.33	0.00	0.00
Support Serv - Executive Adm	337,869.87	0.00	337,869.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,306,983.18	0.00	1,306,983.18	0.00	0.00
Support Serv - Business	538,286.10	180,590.31	6,459.03	351,236.76	351,236.76
Operations and Maintenance	4,948,527.20	165,713.70	590,524.73	4,192,288.77	0.00
Pupil Transportation	1,916,659.06	516,692.32	1,399,966.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	224.00	0.00	185.00	39.00	39.00
Support Serv - Technology	753,493.32	405,288.53	2,153.01	346,051.78	346,051.78
Support Serv - Pupil Accounting	48,066.77	0.00	48,066.77	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	545,794.61	28,591.76	517,202.85	0.00	0.00
Community Services	61,677.72	0.00	61,677.72	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,024,743.21	893,994.63	1,130,748.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,444,479.32	1,444,479.32	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,614.27	16,614.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,878,692.78	**4,112,842.27**	**19,876,234.20**	**4,889,616.31**	**697,327.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
65900 Alternative Educational Academy of Ogemaw County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	345,514.03	0.00	345,514.03	0.00	0.00
Support Serv - Pupil	157,585.27	0.00	157,585.27	0.00	0.00
Support Serv - Instructional	34,617.71	0.00	34,617.71	0.00	0.00
Support Serv - Board of Ed	7,950.00	0.00	7,950.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	264,380.50	0.00	264,380.50	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	82,158.01	0.00	12,400.04	69,757.97	0.00
Pupil Transportation	5,032.60	0.00	5,032.60	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,756.42	0.00	6,894.74	7,861.68	7,861.68
Support Serv - Pupil Accounting	8,812.58	0.00	8,812.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,228.00	25,228.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	4,274.90	0.00	4,274.90	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	950,310.02	**25,228.00**	**847,462.37**	**77,619.65**	**7,861.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
66045 Ewen-Trout Creek Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,673,206.89	11,560.32	1,661,646.57	0.00	0.00
Support Serv - Pupil	2,598.13	0.00	2,598.13	0.00	0.00
Support Serv - Instructional	6,069.03	0.00	6,069.03	0.00	0.00
Support Serv - Board of Ed	36,659.49	0.00	36,659.49	0.00	0.00
Support Serv - Executive Adm	66,749.97	0.00	66,749.97	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	151,903.55	0.00	151,903.55	0.00	0.00
Support Serv - Business	120,635.12	6,138.25	0.00	114,496.87	114,496.87
Operations and Maintenance	338,552.77	15,507.37	47,291.88	275,753.52	0.00
Pupil Transportation	284,272.05	0.00	284,272.05	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,159.17	0.00	38,159.17	0.00	0.00
Support Serv - Pupil Accounting	24,975.43	0.00	24,975.43	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	88,149.37	0.00	88,149.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	223,536.24	64,372.26	159,163.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	760,315.37	760,315.37	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,815,782.58	**857,893.57**	**2,567,638.62**	**390,250.39**	**114,496.87**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
66050 Ontonagon Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,987,769.32	2,897.08	1,984,872.24	0.00	0.00
Support Serv - Pupil	102,359.04	0.00	102,359.04	0.00	0.00
Support Serv - Instructional	96,070.39	0.00	96,070.39	0.00	0.00
Support Serv - Board of Ed	42,261.09	0.00	42,261.09	0.00	0.00
Support Serv - Executive Adm	160,428.01	0.00	160,428.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	169,937.16	0.00	169,937.16	0.00	0.00
Support Serv - Business	124,166.85	4,567.78	7,651.99	111,947.08	111,947.08
Operations and Maintenance	511,482.95	121,670.82	3,970.47	385,841.66	0.00
Pupil Transportation	256,909.30	0.00	256,909.30	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,000.00	0.00	0.00	2,000.00	2,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	163,852.67	0.00	163,852.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,420.64	95,776.37	121,644.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	293,230.00	293,230.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	81,553.37	81,553.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,209,440.79	**599,695.42**	**3,109,956.63**	**499,788.74**	**113,947.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
67020 Evart Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,575,675.64	6,000.00	6,569,675.64	0.00	0.00
Support Serv - Pupil	813,491.06	0.00	813,491.06	0.00	0.00
Support Serv - Instructional	313,766.22	0.00	313,766.22	0.00	0.00
Support Serv - Board of Ed	55,435.46	0.00	55,435.46	0.00	0.00
Support Serv - Executive Adm	50,849.79	0.00	50,849.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	599,419.08	0.00	599,419.08	0.00	0.00
Support Serv - Business	223,664.54	0.00	0.00	223,664.54	223,664.54
Operations and Maintenance	1,853,341.57	576,418.99	85,477.09	1,191,445.49	0.00
Pupil Transportation	584,656.96	1,109.85	583,547.11	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	24,000.00	0.00	24,000.00	0.00	0.00
Support Serv - Technology	245,677.47	17,830.81	57,550.28	170,296.38	170,296.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	279,005.34	13,992.76	265,012.58	0.00	0.00
Community Services	1,498.95	0.00	1,498.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,288,592.44	713,030.39	575,562.05	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	505,465.96	505,465.96	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,414,540.48	**1,833,848.76**	**9,995,285.31**	**1,585,406.41**	**393,960.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
67050 Marion Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,628,648.09	0.00	3,628,648.09	0.00	0.00
Support Serv - Pupil	97,796.57	0.00	97,796.57	0.00	0.00
Support Serv - Instructional	29,995.76	0.00	29,995.76	0.00	0.00
Support Serv - Board of Ed	51,907.82	0.00	51,907.82	0.00	0.00
Support Serv - Executive Adm	92,191.35	0.00	92,191.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	367,337.16	0.00	367,337.16	0.00	0.00
Support Serv - Business	49,431.27	1,168.95	0.00	48,262.32	48,262.32
Operations and Maintenance	555,273.55	44,744.95	43,113.30	467,415.30	0.00
Pupil Transportation	479,563.67	0.00	479,563.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	90,815.06	0.00	0.00	90,815.06	90,815.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,570.36	0.00	211,570.36	0.00	0.00
Community Services	56,707.38	0.00	56,707.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	4,460.47	0.00	4,460.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	441,992.01	177,516.19	264,475.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	727,059.17	727,059.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,581,113.55	1,581,113.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,465,863.24	**2,531,602.81**	**5,327,767.75**	**606,492.68**	**139,077.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
67055 Pine River Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,738,384.75	118,064.50	7,620,320.25	0.00	0.00
Support Serv - Pupil	395,539.84	596.02	394,943.82	0.00	0.00
Support Serv - Instructional	273,266.83	10,197.97	263,068.86	0.00	0.00
Support Serv - Board of Ed	137,064.29	0.00	137,064.29	0.00	0.00
Support Serv - Executive Adm	359,605.42	0.00	359,605.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	985,523.52	2,029.98	983,493.54	0.00	0.00
Support Serv - Business	131,903.54	5,310.54	0.00	126,593.00	126,593.00
Operations and Maintenance	1,188,960.02	14,288.40	0.00	1,174,671.62	0.00
Pupil Transportation	831,422.80	127,907.89	703,514.91	0.00	0.00
Support Serv - Planning & Research	2,040.00	0.00	2,040.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,609.64	0.00	1,230.64	4,379.00	4,379.00
Support Serv - Technology	162,709.18	0.00	0.00	162,709.18	162,709.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	342,896.70	18,908.80	323,987.90	0.00	0.00
Community Services	2,421.44	0.00	2,421.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	115,547.22	0.00	115,547.22	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	15,250.86	0.00	14,488.31	762.55	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	845,838.57	307,651.80	538,186.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	935,521.14	935,521.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,165,567.98	2,165,567.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,635,073.74	**3,706,045.02**	**11,459,913.37**	**1,469,115.35**	**293,681.18**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
67060 Reed City Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,009,246.55	0.00	10,009,246.55	0.00	0.00
Support Serv - Pupil	620,313.98	0.00	620,313.98	0.00	0.00
Support Serv - Instructional	515,440.94	0.00	515,440.94	0.00	0.00
Support Serv - Board of Ed	115,264.92	0.00	115,264.92	0.00	0.00
Support Serv - Executive Adm	321,283.33	0.00	321,283.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,196,747.98	5,720.00	1,191,027.98	0.00	0.00
Support Serv - Business	323,583.73	0.00	0.00	323,583.73	323,583.73
Operations and Maintenance	1,739,567.82	62,100.18	284,269.33	1,393,198.31	0.00
Pupil Transportation	746,503.18	43,500.00	703,003.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	425,729.36	14,662.45	123,878.35	287,188.56	287,188.56
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	437,745.00	31,399.43	406,345.57	0.00	0.00
Community Services	47,293.96	0.00	47,293.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,567.71	0.00	0.00	21,567.71	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,259,960.96	728,101.65	531,859.31	0.00	0.00
Community Services	15,835.55	0.00	15,835.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,278,122.50	1,278,122.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	178,034.51	178,034.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,252,241.98	**2,341,640.72**	**14,885,062.95**	**2,025,538.31**	**610,772.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
68010 Mio-AuSable Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,097,238.22	17,294.48	5,079,943.74	0.00	0.00
Support Serv - Pupil	97,592.24	0.00	97,592.24	0.00	0.00
Support Serv - Instructional	54,529.57	0.00	54,529.57	0.00	0.00
Support Serv - Board of Ed	50,930.71	0.00	50,930.71	0.00	0.00
Support Serv - Executive Adm	389,892.78	0.00	389,892.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	404,428.47	0.00	404,428.47	0.00	0.00
Support Serv - Business	54,720.47	23,206.22	0.00	31,514.25	31,514.25
Operations and Maintenance	717,044.77	35,922.34	51,380.31	629,742.12	0.00
Pupil Transportation	348,953.66	0.00	348,953.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	212,900.89	0.00	80,410.66	132,490.23	132,490.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	105,581.83	0.00	105,581.83	0.00	0.00
Community Services	487.29	0.00	487.29	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	508,153.35	172,232.09	335,921.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	249,561.79	249,561.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,212.88	34,212.88	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,326,228.92	**532,429.80**	**7,000,052.52**	**793,746.60**	**164,004.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
68030 Fairview Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,412,328.56	0.00	2,412,328.56	0.00	0.00
Support Serv - Pupil	8,187.61	0.00	8,187.61	0.00	0.00
Support Serv - Instructional	70,242.35	0.00	70,242.35	0.00	0.00
Support Serv - Board of Ed	42,924.78	0.00	42,924.78	0.00	0.00
Support Serv - Executive Adm	178,190.28	0.00	178,190.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	69,372.67	0.00	69,372.67	0.00	0.00
Support Serv - Business	241,468.56	31,131.91	98,047.08	112,289.57	112,289.57
Operations and Maintenance	396,136.79	35,186.04	63,417.54	297,533.21	0.00
Pupil Transportation	305,008.55	109,252.00	195,756.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	88,699.65	0.00	2,460.29	86,239.36	86,239.36
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,648.46	0.00	21,648.46	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	88,714.00	88,714.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	305,845.87	100,047.41	205,798.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	118,507.50	118,507.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	69,943.58	69,943.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,417,219.21	**552,782.44**	**3,368,374.63**	**496,062.14**	**198,528.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
69020 Gaylord Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	24,338,514.24	106,048.93	24,232,465.31	0.00	0.00
Support Serv - Pupil	1,195,215.07	0.00	1,195,215.07	0.00	0.00
Support Serv - Instructional	1,124,408.74	3,989.18	1,120,419.56	0.00	0.00
Support Serv - Board of Ed	96,756.67	0.00	96,756.67	0.00	0.00
Support Serv - Executive Adm	467,310.66	7,233.47	460,077.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,079,943.13	589.56	2,079,353.57	0.00	0.00
Support Serv - Business	559,210.99	120,641.97	0.00	438,569.02	438,569.02
Operations and Maintenance	2,632,150.10	4,289.25	257,434.09	2,370,426.76	0.00
Pupil Transportation	1,313,750.63	107,775.00	1,205,975.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	208,749.64	652.00	0.00	208,097.64	208,097.64
Support Serv - Technology	374,191.51	7,859.03	0.00	366,332.48	366,332.48
Support Serv - Pupil Accounting	162,173.53	0.00	162,173.53	0.00	0.00
Support Serv - Central - Other	73,591.10	0.00	73,591.10	0.00	0.00
Support Serv - Other	995,863.50	222,648.52	773,214.98	0.00	0.00
Community Services	309,508.46	0.00	309,508.46	0.00	0.00
Payments to Government Agencies	10,000.00	10,000.00	0.00	0.00	0.00
Facilities Acquisition	10,388.00	10,388.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,404,213.09	1,221,628.38	1,182,584.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	28,541.78	28,541.78	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,149,813.90	2,149,813.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,534,294.74	**4,002,098.97**	**33,148,769.87**	**3,383,425.90**	**1,012,999.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
69030 Johannesburg-Lewiston Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,344,068.82	23,447.54	5,320,621.28	0.00	0.00
Support Serv - Pupil	288,047.32	0.00	288,047.32	0.00	0.00
Support Serv - Instructional	56,582.69	0.00	56,582.69	0.00	0.00
Support Serv - Board of Ed	57,259.40	0.00	57,259.40	0.00	0.00
Support Serv - Executive Adm	253,371.72	0.00	253,371.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	745,210.12	381.36	744,828.76	0.00	0.00
Support Serv - Business	190,174.42	0.00	0.00	190,174.42	190,174.42
Operations and Maintenance	619,469.18	7,690.85	11,249.35	600,528.98	0.00
Pupil Transportation	544,970.79	95,278.98	449,691.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	8,650.00	0.00	8,650.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	90,460.95	0.00	0.00	90,460.95	90,460.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	181,594.69	0.00	181,594.69	0.00	0.00
Community Services	40,049.14	9,363.84	30,685.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,170.00	4,170.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	663,130.53	224,426.10	438,704.43	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,169,103.42	1,169,103.42	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,997,742.38	3,997,742.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,254,055.57	**5,531,604.47**	**7,841,286.75**	**881,164.35**	**280,635.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
69040 Vanderbilt Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	882,357.42	0.00	882,357.42	0.00	0.00
Support Serv - Pupil	98,308.02	0.00	98,308.02	0.00	0.00
Support Serv - Instructional	2,477.14	0.00	2,477.14	0.00	0.00
Support Serv - Board of Ed	26,884.47	0.00	26,884.47	0.00	0.00
Support Serv - Executive Adm	18,278.60	0.00	18,278.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	163,082.76	0.00	163,082.76	0.00	0.00
Support Serv - Business	64,992.35	2,580.23	0.00	62,412.12	62,412.12
Operations and Maintenance	216,275.05	10,340.07	28,600.00	177,334.98	0.00
Pupil Transportation	35,723.50	0.00	35,723.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	30,547.70	0.00	0.00	30,547.70	30,547.70
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	32,669.16	0.00	32,669.16	0.00	0.00
Community Services	993.93	0.00	993.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	327,009.55	327,009.55	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	84,685.61	41,888.70	42,796.91	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	424,092.50	424,092.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	262,514.87	262,514.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,670,892.63	**1,068,425.92**	**1,332,171.91**	**270,294.80**	**92,959.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70000 Ottawa Area ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,391.05	0.00	18,391.05	0.00	0.00
Support Serv - Pupil	419,497.89	0.00	419,497.89	0.00	0.00
Support Serv - Instructional	7,216,506.54	16,131.93	7,200,374.61	0.00	0.00
Support Serv - Board of Ed	20,310.33	0.00	20,310.33	0.00	0.00
Support Serv - Executive Adm	850,416.01	0.00	850,416.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	26,602.22	0.00	26,602.22	0.00	0.00
Support Serv - Business	1,304,132.58	4,245.61	48,177.00	1,251,709.97	1,251,709.97
Operations and Maintenance	719,769.97	700.00	0.00	719,069.97	0.00
Pupil Transportation	19,213.50	0.00	19,213.50	0.00	0.00
Support Serv - Planning & Research	4,760.00	0.00	4,760.00	0.00	0.00
Support Serv - Communication	622,444.63	6,261.95	616,182.68	0.00	0.00
Support Serv - Staff & Personnel	609,808.72	1,736.79	21,816.83	586,255.10	586,255.10
Support Serv - Technology	1,080,221.66	324,852.98	10,348.15	745,020.53	745,020.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	88,599.80	0.00	88,599.80	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	339,325.39	2,799.52	336,525.87	0.00	0.00
Payments to Government Agencies	7,190,391.39	7,190,391.39	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,863,349.90	1,307,586.61	19,555,763.29	0.00	0.00
Support Serv - Pupil	14,080,513.29	69,927.20	14,010,586.09	0.00	0.00
Support Serv - Instructional	4,186,110.15	43,661.08	4,142,449.07	0.00	0.00
Support Serv - Board of Ed	28,285.53	0.00	28,285.53	0.00	0.00
Support Serv - Executive Adm	895,660.54	6,376.92	889,283.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,926,249.10	21,094.25	2,905,154.85	0.00	0.00
Support Serv - Business	2,104,582.64	4,622.14	9,761.92	2,090,198.58	2,090,198.58
Operations and Maintenance	2,829,174.17	14,687.83	5,575.00	2,808,911.34	0.00
Pupil Transportation	2,817,526.70	0.00	2,817,526.70	0.00	0.00
Support Serv - Planning & Research	406,769.03	3,056.49	403,712.54	0.00	0.00
Support Serv - Communication	281,791.16	3,093.63	278,697.53	0.00	0.00
Support Serv - Staff & Personnel	584,397.80	378.00	32,352.41	551,667.39	551,667.39
Support Serv - Technology	4,714,314.12	36,978.19	6,353.23	4,670,982.70	4,670,982.70
Support Serv - Pupil Accounting	541,728.81	228.17	541,500.64	0.00	0.00
Support Serv - Central - Other	151,506.54	0.00	151,506.54	0.00	0.00
Support Serv - Other	1,563,178.81	0.00	1,563,178.81	0.00	0.00
Community Services	181,230.32	0.00	181,230.32	0.00	0.00
Payments to Government Agencies	74,374,680.81	74,374,680.81	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,855,377.11	3,855,377.11	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	157,916,818.21	**87,288,868.60**	**57,204,134.03**	**13,423,815.58**	**9,895,834.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70010 Grand Haven Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	48,726,439.00	36,563.36	48,689,875.64	0.00	0.00
Support Serv - Pupil	7,206,786.00	0.00	7,206,786.00	0.00	0.00
Support Serv - Instructional	3,317,036.00	0.00	3,317,036.00	0.00	0.00
Support Serv - Board of Ed	239,152.05	0.00	239,152.05	0.00	0.00
Support Serv - Executive Adm	814,083.95	0.00	814,083.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,003,523.00	0.00	4,003,523.00	0.00	0.00
Support Serv - Business	733,889.00	66,696.50	6,587.09	660,605.41	660,605.41
Operations and Maintenance	6,094,976.00	72,023.31	294,558.19	5,728,394.50	0.00
Pupil Transportation	2,867,234.00	1,413.26	2,865,820.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	131,287.57	0.00	131,287.57	0.00	0.00
Support Serv - Staff & Personnel	347,317.56	0.00	40,092.20	307,225.36	307,225.36
Support Serv - Technology	1,439,749.06	0.00	5,582.75	1,434,166.31	1,434,166.31
Support Serv - Pupil Accounting	90,482.36	0.00	90,482.36	0.00	0.00
Support Serv - Central - Other	98,187.45	0.00	98,187.45	0.00	0.00
Support Serv - Other	1,261,347.00	2,525.93	1,258,821.07	0.00	0.00
Community Services	681,376.00	1,499.97	679,876.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	9,324.00	9,324.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	9,459.99	0.00	9,459.99	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,321,415.61	928,438.47	2,392,977.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	11,018,959.60	11,018,959.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	4,306,626.68	4,306,626.68	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	96,718,651.88	**16,444,071.08**	**72,144,189.22**	**8,130,391.58**	**2,401,997.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70020 Holland City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	26,358,668.95	0.00	26,358,668.95	0.00	0.00
Support Serv - Pupil	5,212,414.92	0.00	5,212,414.92	0.00	0.00
Support Serv - Instructional	1,881,958.24	0.00	1,881,958.24	0.00	0.00
Support Serv - Board of Ed	110,921.96	0.00	110,921.96	0.00	0.00
Support Serv - Executive Adm	573,052.48	0.00	573,052.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,183,040.81	0.00	2,183,040.81	0.00	0.00
Support Serv - Business	438,692.74	0.00	573.28	438,119.46	438,119.46
Operations and Maintenance	3,582,877.50	48,102.12	25,205.86	3,509,569.52	0.00
Pupil Transportation	1,177,022.52	9,513.21	1,167,509.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	213,963.95	0.00	213,963.95	0.00	0.00
Support Serv - Staff & Personnel	537,108.42	0.00	156,641.28	380,467.14	380,467.14
Support Serv - Technology	279,401.84	0.00	-131.51	279,533.35	279,533.35
Support Serv - Pupil Accounting	136,437.70	0.00	136,437.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	990,216.65	22,899.64	967,317.01	0.00	0.00
Community Services	1,968,932.25	0.00	1,968,932.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,416,318.74	936,677.43	1,479,641.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,841,207.65	8,841,207.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,237,831.64	3,237,831.64	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,140,068.96	**13,096,231.69**	**42,436,147.80**	**4,607,689.47**	**1,098,119.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70040 Allendale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,568,847.54	69,898.65	19,498,948.89	0.00	0.00
Support Serv - Pupil	2,437,185.68	0.00	2,437,185.68	0.00	0.00
Support Serv - Instructional	973,956.52	0.00	973,956.52	0.00	0.00
Support Serv - Board of Ed	56,514.38	0.00	56,514.38	0.00	0.00
Support Serv - Executive Adm	691,412.93	319.98	691,092.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,949,225.97	0.00	1,949,225.97	0.00	0.00
Support Serv - Business	359,554.81	17,863.01	3,240.00	338,451.80	338,451.80
Operations and Maintenance	3,673,179.06	15,160.56	146,708.89	3,511,309.61	0.00
Pupil Transportation	1,753,020.03	46,238.96	1,706,781.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	72,439.89	0.00	0.00	72,439.89	72,439.89
Support Serv - Technology	314,614.04	14,985.00	0.00	299,629.04	299,629.04
Support Serv - Pupil Accounting	94,805.89	0.00	94,805.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	748,741.10	0.00	748,741.10	0.00	0.00
Community Services	669,435.01	2,875.31	666,559.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,729,152.25	551,815.33	1,177,336.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	18,039,001.91	18,039,001.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,225,066.03	1,225,066.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,356,153.04	**19,983,224.74**	**30,151,097.96**	**4,221,830.34**	**710,520.73**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70070 West Ottawa Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	55,305,045.40	20,742.01	55,284,303.39	0.00	0.00
Support Serv - Pupil	4,976,951.26	0.00	4,976,951.26	0.00	0.00
Support Serv - Instructional	4,194,118.17	329,644.17	3,864,474.00	0.00	0.00
Support Serv - Board of Ed	275,351.44	0.00	275,351.44	0.00	0.00
Support Serv - Executive Adm	491,768.73	0.00	491,768.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,706,080.74	8,919.00	4,697,161.74	0.00	0.00
Support Serv - Business	1,010,994.57	0.00	0.00	1,010,994.57	1,010,994.57
Operations and Maintenance	7,442,697.24	101,213.75	13,165.00	7,328,318.49	0.00
Pupil Transportation	2,887,357.38	0.00	2,887,357.38	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	75,620.20	0.00	75,620.20	0.00	0.00
Support Serv - Staff & Personnel	699,980.12	1,149.25	13,697.63	685,133.24	685,133.24
Support Serv - Technology	14,739.57	0.00	14,579.28	160.29	160.29
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,765,685.54	0.00	1,765,685.54	0.00	0.00
Community Services	349,007.12	0.00	349,007.12	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	810,011.18	792,149.25	17,861.93	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,103,441.20	2,082,569.07	3,020,872.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	47,988,247.21	47,988,247.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	37,839,312.46	37,839,312.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	175,939,409.53	**89,163,946.17**	**77,750,856.77**	**9,024,606.59**	**1,696,288.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70120 Coopersville Area Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,363,044.09	4,497.52	19,358,546.57	0.00	0.00
Support Serv - Pupil	1,966,590.20	0.00	1,966,590.20	0.00	0.00
Support Serv - Instructional	1,339,461.21	0.00	1,339,461.21	0.00	0.00
Support Serv - Board of Ed	50,614.06	0.00	50,614.06	0.00	0.00
Support Serv - Executive Adm	530,471.03	0.00	530,471.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,924,476.43	0.00	1,924,476.43	0.00	0.00
Support Serv - Business	265,250.25	0.00	7,000.00	258,250.25	258,250.25
Operations and Maintenance	2,932,016.96	0.00	15,450.00	2,916,566.96	0.00
Pupil Transportation	1,144,186.56	0.00	1,144,186.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	48,850.00	0.00	550.00	48,300.00	48,300.00
Support Serv - Technology	528,374.65	0.00	0.00	528,374.65	528,374.65
Support Serv - Pupil Accounting	128,796.63	0.00	128,796.63	0.00	0.00
Support Serv - Central - Other	89,908.36	0.00	89,908.36	0.00	0.00
Support Serv - Other	635,345.56	0.00	635,345.56	0.00	0.00
Community Services	405,759.01	900.67	404,858.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	35,725.00	35,725.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,103,913.90	1,042,563.78	1,061,350.12	0.00	0.00
Community Services	42,236.89	2,015.80	40,221.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,911,111.80	17,911,111.80	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,473,217.45	1,473,217.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	59,448.00	59,448.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,978,798.04	**20,529,480.02**	**28,697,826.16**	**3,751,491.86**	**834,924.90**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70175 Jenison Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	42,314,133.38	15,529.57	42,298,603.81	0.00	0.00
Support Serv - Pupil	5,050,451.91	5,657.57	5,044,794.34	0.00	0.00
Support Serv - Instructional	3,718,678.34	959,094.28	2,759,584.06	0.00	0.00
Support Serv - Board of Ed	142,960.48	0.00	142,960.48	0.00	0.00
Support Serv - Executive Adm	617,380.41	699.99	616,680.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,176,820.18	74,578.10	4,102,242.08	0.00	0.00
Support Serv - Business	687,751.32	8,482.11	13,544.00	665,725.21	665,725.21
Operations and Maintenance	4,762,643.44	220,047.44	252,387.84	4,290,208.16	0.00
Pupil Transportation	2,224,672.66	292,021.00	1,932,651.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	223,831.23	30,124.14	193,707.09	0.00	0.00
Support Serv - Staff & Personnel	827,437.70	0.00	113,294.87	714,142.83	714,142.83
Support Serv - Technology	512,198.65	69,885.07	0.00	442,313.58	442,313.58
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,599.65	0.00	14,599.65	0.00	0.00
Support Serv - Other	2,067,028.04	265,200.70	1,801,827.34	0.00	0.00
Community Services	1,918,177.39	17,271.65	1,900,905.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	116,127.84	116,127.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	30,138.74	0.00	27,968.75	2,169.99	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,175,283.03	2,751,395.51	3,423,887.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,119,341.28	9,119,341.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,747,365.30	18,747,365.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	103,447,020.97	**32,692,821.55**	**64,639,639.65**	**6,114,559.77**	**1,822,181.62**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70190 Hudsonville Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	55,658,832.49	166,475.54	55,492,356.95	0.00	0.00
Support Serv - Pupil	5,224,546.70	3,029.00	5,221,517.70	0.00	0.00
Support Serv - Instructional	3,494,199.48	603.98	3,493,595.50	0.00	0.00
Support Serv - Board of Ed	110,677.37	4,111.92	106,565.45	0.00	0.00
Support Serv - Executive Adm	559,516.32	393.04	559,123.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,825,156.17	0.00	4,825,156.17	0.00	0.00
Support Serv - Business	1,307,303.06	7,266.99	0.00	1,300,036.07	1,300,036.07
Operations and Maintenance	7,101,329.45	53,451.45	177,352.87	6,870,525.13	0.00
Pupil Transportation	4,310,415.25	782,387.56	3,528,027.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	128,262.16	3,142.83	125,119.33	0.00	0.00
Support Serv - Staff & Personnel	463,472.35	0.00	13,813.50	449,658.85	449,658.85
Support Serv - Technology	1,665,530.03	619,586.71	0.00	1,045,943.32	1,045,943.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,732,899.99	47,415.62	1,685,484.37	0.00	0.00
Community Services	420,719.29	18,522.85	402,196.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	13,493.84	0.00	13,493.84	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	17,761.08	0.00	17,761.08	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	116,657.56	0.00	27,708.70	88,948.86	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,175,216.09	5,037.33	1,170,178.76	0.00	0.00
Community Services	2,442,373.13	1,935.32	2,440,437.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	20,480,901.70	20,480,901.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,247,754.20	38,247,754.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	149,497,017.71	**60,442,016.04**	**79,299,889.44**	**9,755,112.23**	**2,795,638.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70300 Spring Lake Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	19,704,278.43	0.00	19,704,278.43	0.00	0.00
Support Serv - Pupil	1,778,185.74	0.00	1,778,185.74	0.00	0.00
Support Serv - Instructional	1,106,958.09	0.00	1,106,958.09	0.00	0.00
Support Serv - Board of Ed	72,962.79	0.00	72,962.79	0.00	0.00
Support Serv - Executive Adm	521,198.50	0.00	521,198.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,786,693.05	0.00	1,786,693.05	0.00	0.00
Support Serv - Business	293,786.70	9,769.49	0.00	284,017.21	284,017.21
Operations and Maintenance	2,588,240.68	2,688.53	1,999.79	2,583,552.36	0.00
Pupil Transportation	1,019,376.61	4,204.00	1,015,172.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,030.80	0.00	6,030.80	0.00	0.00
Support Serv - Staff & Personnel	13,115.74	0.00	0.00	13,115.74	13,115.74
Support Serv - Technology	490,470.84	0.00	3,014.01	487,456.83	487,456.83
Support Serv - Pupil Accounting	58,772.01	0.00	58,772.01	0.00	0.00
Support Serv - Central - Other	78,943.24	0.00	78,943.24	0.00	0.00
Support Serv - Other	729,003.41	0.00	729,003.41	0.00	0.00
Community Services	131,910.68	0.00	131,910.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,212,365.96	869,506.64	1,342,859.32	0.00	0.00
Community Services	1,036,818.92	31,918.15	1,004,900.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,897,369.44	5,897,369.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,114,173.72	1,114,173.72	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	40,640,655.35	**7,929,629.97**	**29,342,883.24**	**3,368,142.14**	**784,589.78**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70350 Zeeland Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	50,837,800.36	2,549.46	50,835,250.90	0.00	0.00
Support Serv - Pupil	5,348,555.29	0.00	5,348,555.29	0.00	0.00
Support Serv - Instructional	3,327,514.35	0.00	3,327,514.35	0.00	0.00
Support Serv - Board of Ed	221,317.56	0.00	221,317.56	0.00	0.00
Support Serv - Executive Adm	706,900.72	0.00	706,900.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,989,767.07	0.00	3,989,767.07	0.00	0.00
Support Serv - Business	966,302.02	0.00	102,188.00	864,114.02	864,114.02
Operations and Maintenance	6,761,885.88	106,376.07	352,701.93	6,302,807.88	0.00
Pupil Transportation	3,717,237.82	904,754.00	2,812,483.82	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	44.99	0.00	44.99	0.00	0.00
Support Serv - Staff & Personnel	499,344.93	0.00	17,543.19	481,801.74	481,801.74
Support Serv - Technology	980,811.40	102,811.52	2,886.56	875,113.32	875,113.32
Support Serv - Pupil Accounting	98,223.98	0.00	98,223.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,841,087.92	14,248.25	1,826,839.67	0.00	0.00
Community Services	946,514.70	1,270.31	945,244.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	190,482.23	0.00	190,482.23	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	2,250.00	0.00	2,250.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	63,980.99	0.00	63,980.99	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	53,893.74	0.00	0.00	53,893.74	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,147,124.78	1,914,341.06	3,232,783.72	0.00	0.00
Community Services	2,877,839.75	209,917.24	2,667,922.51	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,581,678.17	13,581,678.17	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,784,809.95	6,784,809.95	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	108,945,368.60	**23,622,756.03**	**76,744,881.87**	**8,577,730.70**	**2,221,029.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70901 Walden Green Montessori
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,179,671.00	46,992.00	1,132,679.00	0.00	0.00
Support Serv - Pupil	85,924.00	0.00	85,924.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	15,021.00	0.00	15,021.00	0.00	0.00
Support Serv - Executive Adm	119,570.00	0.00	119,570.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	408,773.00	0.00	408,773.00	0.00	0.00
Support Serv - Business	17,160.00	0.00	0.00	17,160.00	17,160.00
Operations and Maintenance	185,796.00	0.00	26,731.00	159,065.00	0.00
Pupil Transportation	197.00	0.00	197.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	32,897.00	0.00	0.00	32,897.00	32,897.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	107,170.00	107,170.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	311,940.00	311,940.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,464,119.00	**466,102.00**	**1,788,895.00**	**209,122.00**	**50,057.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70902 West MI Academy of Arts and Academics
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,088,633.00	29,603.00	3,059,030.00	0.00	0.00
Support Serv - Pupil	184,799.00	0.00	184,799.00	0.00	0.00
Support Serv - Instructional	7,180.00	0.00	7,180.00	0.00	0.00
Support Serv - Board of Ed	75,112.00	0.00	75,112.00	0.00	0.00
Support Serv - Executive Adm	252,327.00	0.00	252,327.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,347.00	2,465.00	385,882.00	0.00	0.00
Support Serv - Business	46,247.00	99.00	12,188.00	33,960.00	33,960.00
Operations and Maintenance	550,039.00	224,876.00	0.00	325,163.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	16,351.00	0.00	1,698.00	14,653.00	14,653.00
Support Serv - Technology	122,212.00	38,113.00	0.00	84,099.00	84,099.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	27,047.00	7,772.00	19,275.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	225,888.00	118,376.00	107,512.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	218,956.00	179,248.00	39,708.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	338,469.00	338,469.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,541,607.00	**939,021.00**	**4,144,711.00**	**457,875.00**	**132,712.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70904 Black River Public School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,949,118.15	0.00	5,949,118.15	0.00	0.00
Support Serv - Pupil	616,528.89	0.00	616,528.89	0.00	0.00
Support Serv - Instructional	181,881.37	0.00	181,881.37	0.00	0.00
Support Serv - Board of Ed	301,683.17	0.00	301,683.17	0.00	0.00
Support Serv - Executive Adm	233,328.25	0.00	233,328.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	604,255.20	0.00	604,255.20	0.00	0.00
Support Serv - Business	317,808.28	102,329.77	10,000.00	205,478.51	205,478.51
Operations and Maintenance	873,033.13	0.00	177,080.20	695,952.93	0.00
Pupil Transportation	56,575.17	0.00	56,575.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	140,755.61	0.00	0.00	140,755.61	140,755.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	148,411.68	0.00	148,411.68	0.00	0.00
Community Services	18,686.07	0.00	18,686.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	415,131.94	3,954.77	411,177.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	49.00	49.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,857,245.91	**106,333.54**	**8,708,725.32**	**1,042,187.05**	**346,234.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70905 Vanderbilt Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,804,232.00	0.00	2,804,232.00	0.00	0.00
Support Serv - Pupil	288,589.00	0.00	288,589.00	0.00	0.00
Support Serv - Instructional	559,803.00	0.00	559,803.00	0.00	0.00
Support Serv - Board of Ed	64,694.00	0.00	64,694.00	0.00	0.00
Support Serv - Executive Adm	151,998.00	0.00	151,998.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	488,665.00	0.00	488,665.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	949,324.00	0.00	36,730.00	912,594.00	0.00
Pupil Transportation	1,401.00	0.00	1,401.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,546.00	0.00	19,546.00	0.00	0.00
Support Serv - Staff & Personnel	70,928.00	0.00	0.00	70,928.00	70,928.00
Support Serv - Technology	53,521.00	0.00	0.00	53,521.00	53,521.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	12,925.00	0.00	12,925.00	0.00	0.00
Community Services	70.00	0.00	70.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,354.00	0.00	282,354.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,868,647.00	**0.00**	**4,743,597.00**	**1,125,050.00**	**212,456.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70906 Eagle Crest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,567,019.00	0.00	3,567,019.00	0.00	0.00
Support Serv - Pupil	331,153.00	0.00	331,153.00	0.00	0.00
Support Serv - Instructional	795,673.00	0.00	795,673.00	0.00	0.00
Support Serv - Board of Ed	91,075.00	0.00	91,075.00	0.00	0.00
Support Serv - Executive Adm	241,758.00	0.00	241,758.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	545,478.00	0.00	545,478.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,140,186.00	0.00	29,807.00	1,110,379.00	0.00
Pupil Transportation	21,711.00	0.00	21,711.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,443.00	0.00	33,443.00	0.00	0.00
Support Serv - Staff & Personnel	159,611.00	0.00	0.00	159,611.00	159,611.00
Support Serv - Technology	185,688.00	0.00	0.00	185,688.00	185,688.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	12,392.00	0.00	12,392.00	0.00	0.00
Community Services	502.00	0.00	502.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	347,598.00	0.00	347,598.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,571,319.00	**0.00**	**6,027,511.00**	**1,543,808.00**	**433,429.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70908 Innocademy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,917,754.81	1,029.99	1,916,724.82	0.00	0.00
Support Serv - Pupil	228,646.22	0.00	228,646.22	0.00	0.00
Support Serv - Instructional	350,801.76	34,411.12	316,390.64	0.00	0.00
Support Serv - Board of Ed	93,361.80	0.00	93,361.80	0.00	0.00
Support Serv - Executive Adm	116,275.73	0.00	116,275.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	34,444.18	0.00	34,444.18	0.00	0.00
Support Serv - Business	27,406.62	0.00	0.00	27,406.62	27,406.62
Operations and Maintenance	221,245.91	45.86	6,654.05	214,546.00	0.00
Pupil Transportation	20,575.45	0.00	20,575.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,207.76	0.00	10,207.76	0.00	0.00
Support Serv - Staff & Personnel	23,020.32	0.00	0.00	23,020.32	23,020.32
Support Serv - Technology	72,787.16	54,934.00	0.00	17,853.16	17,853.16
Support Serv - Pupil Accounting	23,937.35	0.00	23,937.35	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	72,083.83	0.00	72,083.83	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,212,548.90	**90,420.97**	**2,839,301.83**	**282,826.10**	**68,280.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
70909 ICademy Global
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,537,392.27	6,242.29	1,531,149.98	0.00	0.00
Support Serv - Pupil	304,577.42	0.00	304,577.42	0.00	0.00
Support Serv - Instructional	253,534.29	0.00	253,534.29	0.00	0.00
Support Serv - Board of Ed	13,594.63	0.00	13,594.63	0.00	0.00
Support Serv - Executive Adm	262,082.27	0.00	262,082.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	15,397.86	0.00	15,397.86	0.00	0.00
Support Serv - Business	28,531.84	0.00	0.00	28,531.84	28,531.84
Operations and Maintenance	114,813.21	581.94	0.00	114,231.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	71,997.58	0.00	71,997.58	0.00	0.00
Support Serv - Communication	179,573.67	0.00	179,573.67	0.00	0.00
Support Serv - Staff & Personnel	26,671.90	0.00	0.00	26,671.90	26,671.90
Support Serv - Technology	170,638.44	33,110.39	0.00	137,528.05	137,528.05
Support Serv - Pupil Accounting	32,653.01	0.00	32,653.01	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,311.09	0.00	11,311.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,022,769.48	**39,934.62**	**2,675,871.80**	**306,963.06**	**192,731.79**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
71050 Onaway Area Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,152,415.33	2,178.31	5,150,237.02	0.00	0.00
Support Serv - Pupil	36,300.55	0.00	36,300.55	0.00	0.00
Support Serv - Instructional	55,421.64	0.00	55,421.64	0.00	0.00
Support Serv - Board of Ed	44,991.44	0.00	44,991.44	0.00	0.00
Support Serv - Executive Adm	135,364.64	0.00	135,364.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	469,834.84	0.00	469,834.84	0.00	0.00
Support Serv - Business	110,536.56	4,005.62	0.00	106,530.94	106,530.94
Operations and Maintenance	610,820.86	24,566.11	50,643.87	535,610.88	0.00
Pupil Transportation	306,426.55	0.00	306,426.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	149,686.05	9,909.66	0.00	139,776.39	139,776.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	298,836.57	13,802.91	285,033.66	0.00	0.00
Community Services	2,124.63	0.00	2,124.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	350,011.92	177,057.85	172,954.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	565,238.83	565,238.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	155,341.93	155,341.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,443,352.34	**952,101.22**	**6,709,332.91**	**781,918.21**	**246,307.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
71060 Posen Consolidated School District No. 9
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,617,538.20	0.00	1,617,538.20	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	13,052.87	0.00	13,052.87	0.00	0.00
Support Serv - Executive Adm	166,469.24	0.00	166,469.24	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	121,300.77	0.00	121,300.77	0.00	0.00
Support Serv - Business	49,585.25	0.00	614.00	48,971.25	48,971.25
Operations and Maintenance	266,874.92	14,000.00	0.00	252,874.92	0.00
Pupil Transportation	282,086.27	174,515.00	107,571.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	38,017.08	0.00	0.00	38,017.08	38,017.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	92,121.40	4,164.13	87,957.27	0.00	0.00
Community Services	1,578.00	0.00	1,578.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	118,317.04	59,542.45	58,774.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	265,710.00	265,710.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	27,096.07	27,096.07	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,059,747.11	**545,027.65**	**2,174,856.21**	**339,863.25**	**86,988.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
71080 Rogers City Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,615,832.61	51,512.17	3,564,320.44	0.00	0.00
Support Serv - Pupil	230,749.89	0.00	230,749.89	0.00	0.00
Support Serv - Instructional	56,564.78	0.00	56,564.78	0.00	0.00
Support Serv - Board of Ed	84,819.51	0.00	84,819.51	0.00	0.00
Support Serv - Executive Adm	176,262.19	0.00	176,262.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	371,918.90	0.00	371,918.90	0.00	0.00
Support Serv - Business	206,137.74	0.00	4,356.96	201,780.78	201,780.78
Operations and Maintenance	799,389.24	0.00	154,304.81	645,084.43	0.00
Pupil Transportation	269,875.52	0.00	269,875.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	692.25	0.00	10.00	682.25	682.25
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	305,612.80	193,796.00	111,816.80	0.00	0.00
Community Services	54,824.80	0.00	54,824.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	565,329.98	158,400.13	406,929.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	94,910.00	94,910.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	71,707.09	71,707.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,904,627.30	**570,325.39**	**5,486,754.45**	**847,547.46**	**202,463.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
71902 Presque Isle Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	151,036.37	3,384.68	147,651.69	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	182.91	0.00	182.91	0.00	0.00
Support Serv - Board of Ed	7,850.73	0.00	7,850.73	0.00	0.00
Support Serv - Executive Adm	9,295.94	0.00	9,295.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	110,683.06	710.17	109,972.89	0.00	0.00
Support Serv - Business	5,813.92	0.00	0.00	5,813.92	5,813.92
Operations and Maintenance	27,804.95	9,570.55	0.00	18,234.40	0.00
Pupil Transportation	966.23	0.00	966.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	5,814.73	0.00	0.00	5,814.73	5,814.73
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,359.37	6,359.37	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,617.45	8,617.45	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	334,425.66	**28,642.22**	**275,920.39**	**29,863.05**	**11,628.65**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
72000 C.O.O.R. ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	31,630.39	0.00	31,630.39	0.00	0.00
Support Serv - Pupil	346,852.09	0.00	346,852.09	0.00	0.00
Support Serv - Instructional	602,779.11	0.00	602,779.11	0.00	0.00
Support Serv - Board of Ed	37,182.00	0.00	37,182.00	0.00	0.00
Support Serv - Executive Adm	688,258.05	417.26	687,840.79	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,035,847.68	0.00	1,035,847.68	0.00	0.00
Support Serv - Business	5,288.99	5,288.99	0.00	0.00	0.00
Operations and Maintenance	65,252.55	0.00	0.00	65,252.55	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	10,145.67	0.00	10,145.67	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	245,786.70	26,565.24	0.00	219,221.46	219,221.46
Support Serv - Pupil Accounting	88,361.81	0.00	88,361.81	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,059.20	0.00	1,059.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,454,725.94	2,454,725.94	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,092,900.28	0.00	2,092,900.28	0.00	0.00
Support Serv - Pupil	2,055,575.81	0.00	2,055,575.81	0.00	0.00
Support Serv - Instructional	439,816.15	0.00	439,816.15	0.00	0.00
Support Serv - Board of Ed	7,000.00	0.00	7,000.00	0.00	0.00
Support Serv - Executive Adm	331,325.82	0.00	331,325.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	236,343.18	0.00	236,343.18	0.00	0.00
Support Serv - Business	13,776.10	12,316.88	0.00	1,459.22	1,459.22
Operations and Maintenance	295,070.21	0.00	996.31	294,073.90	0.00
Pupil Transportation	823,013.05	2,500.00	820,513.05	0.00	0.00
Support Serv - Planning & Research	200,247.34	0.00	200,247.34	0.00	0.00
Support Serv - Communication	501.50	0.00	501.50	0.00	0.00
Support Serv - Staff & Personnel	4,898.10	0.00	4,898.10	0.00	0.00
Support Serv - Technology	26,702.93	21,554.61	0.00	5,148.32	5,148.32
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,312.52	44,487.38	8,825.14	0.00	0.00
Community Services	9,770.71	0.00	9,770.71	0.00	0.00
Payments to Government Agencies	2,948,472.35	2,948,472.35	0.00	0.00	0.00
Facilities Acquisition	110,205.88	107,205.88	3,000.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	123,357.99	123,357.99	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,385,460.10	**5,746,892.52**	**9,053,412.13**	**585,155.45**	**225,829.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
72010 Roscommon Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,671,520.73	20,055.00	6,651,465.73	0.00	0.00
Support Serv - Pupil	499,194.30	0.00	499,194.30	0.00	0.00
Support Serv - Instructional	362,593.60	0.00	362,593.60	0.00	0.00
Support Serv - Board of Ed	53,050.73	0.00	53,050.73	0.00	0.00
Support Serv - Executive Adm	273,885.10	5,167.00	268,718.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	739,467.66	1,849.00	737,618.66	0.00	0.00
Support Serv - Business	217,264.96	0.00	0.00	217,264.96	217,264.96
Operations and Maintenance	1,397,508.74	46,301.00	28,011.53	1,323,196.21	0.00
Pupil Transportation	510,400.33	2,957.08	507,443.25	0.00	0.00
Support Serv - Planning & Research	16,242.69	0.00	16,242.69	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,350.76	0.00	0.00	2,350.76	2,350.76
Support Serv - Technology	303,071.34	79,163.00	25,875.58	198,032.76	198,032.76
Support Serv - Pupil Accounting	35,059.24	0.00	35,059.24	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	305,381.72	0.00	305,381.72	0.00	0.00
Community Services	10,421.34	0.00	10,421.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,003,214.42	379,827.81	623,386.61	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,612,235.52	1,612,235.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	297,107.04	297,107.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	1,003,109.83	1,003,109.83	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,313,080.05	**3,447,772.28**	**10,124,463.08**	**1,740,844.69**	**417,648.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
72020 Houghton Lake Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,477,823.19	4,986.96	7,472,836.23	0.00	0.00
Support Serv - Pupil	825,007.25	0.00	825,007.25	0.00	0.00
Support Serv - Instructional	891,657.47	0.00	891,657.47	0.00	0.00
Support Serv - Board of Ed	69,766.67	0.00	69,766.67	0.00	0.00
Support Serv - Executive Adm	218,239.30	0.00	218,239.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	991,651.17	0.00	991,651.17	0.00	0.00
Support Serv - Business	406,588.19	49,696.61	10,872.32	346,019.26	346,019.26
Operations and Maintenance	1,373,137.46	111,307.13	287,953.38	973,876.95	0.00
Pupil Transportation	1,022,613.79	119,121.00	903,492.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,923.00	0.00	1,923.00	0.00	0.00
Support Serv - Staff & Personnel	5,071.72	0.00	5,071.72	0.00	0.00
Support Serv - Technology	321,769.49	0.00	54,668.92	267,100.57	267,100.57
Support Serv - Pupil Accounting	26,495.54	0.00	26,495.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	282,858.13	0.00	282,858.13	0.00	0.00
Community Services	29,447.28	0.00	29,447.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,242.50	1,242.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,060,268.16	426,944.98	633,323.18	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	521,800.00	521,800.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,527,360.31	**1,235,099.18**	**12,705,264.35**	**1,586,996.78**	**613,119.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
72901 Charlton Heston Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,548,543.48	282,797.59	5,265,745.89	0.00	0.00
Support Serv - Pupil	393,233.65	0.00	393,233.65	0.00	0.00
Support Serv - Instructional	145,633.83	0.00	145,633.83	0.00	0.00
Support Serv - Board of Ed	34,403.06	0.00	34,403.06	0.00	0.00
Support Serv - Executive Adm	934,047.86	0.00	934,047.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	558,438.73	2,850.00	555,588.73	0.00	0.00
Support Serv - Business	89,577.64	4,888.00	54,515.00	30,174.64	30,174.64
Operations and Maintenance	1,024,679.96	152,914.93	170,471.46	701,293.57	0.00
Pupil Transportation	723,978.96	0.00	723,978.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,207.45	0.00	42,207.45	0.00	0.00
Support Serv - Staff & Personnel	5,534.62	0.00	5,534.62	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	487,271.41	0.00	487,271.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,005,448.10	1,005,448.10	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	927,833.28	454,758.16	473,075.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	40.00	40.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,920,872.03	**1,903,696.78**	**9,285,707.04**	**731,468.21**	**30,174.64**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73000 Saginaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,544,859.43	0.00	1,544,859.43	0.00	0.00
Support Serv - Pupil	265,290.88	0.00	265,290.88	0.00	0.00
Support Serv - Instructional	3,093,190.16	17,425.83	3,075,764.33	0.00	0.00
Support Serv - Board of Ed	154,478.03	3,303.50	151,174.53	0.00	0.00
Support Serv - Executive Adm	745,810.93	0.00	745,810.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	140,495.44	0.00	140,495.44	0.00	0.00
Support Serv - Business	1,162,097.13	428.44	0.00	1,161,668.69	1,161,668.69
Operations and Maintenance	471,755.24	0.00	0.00	471,755.24	0.00
Pupil Transportation	19,794.86	0.00	19,794.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	91,202.27	0.00	91,202.27	0.00	0.00
Support Serv - Staff & Personnel	720,331.88	0.00	10,500.00	709,831.88	709,831.88
Support Serv - Technology	2,350,228.22	184,198.35	0.00	2,166,029.87	2,166,029.87
Support Serv - Pupil Accounting	121,095.87	0.00	121,095.87	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	969.65	0.00	969.65	0.00	0.00
Payments to Government Agencies	977,012.50	977,012.50	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	20,732,608.81	32,747.11	20,699,861.70	0.00	0.00
Support Serv - Pupil	16,341,668.81	4,747.00	16,336,921.81	0.00	0.00
Support Serv - Instructional	5,605,380.99	48,668.27	5,556,712.72	0.00	0.00
Support Serv - Board of Ed	44,503.60	0.00	44,503.60	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,197,462.23	76,702.03	1,120,760.20	0.00	0.00
Support Serv - Business	161,859.81	86,568.95	61,304.06	13,986.80	13,986.80
Operations and Maintenance	3,628,566.26	7,663.89	1,533,137.59	2,087,764.78	0.00
Pupil Transportation	5,450,476.92	432,341.34	5,018,135.58	0.00	0.00
Support Serv - Planning & Research	133,882.51	0.00	133,882.51	0.00	0.00
Support Serv - Communication	181,555.13	0.00	181,555.13	0.00	0.00
Support Serv - Staff & Personnel	82,240.82	0.00	80,744.82	1,496.00	1,496.00
Support Serv - Technology	109,746.65	71,572.83	38,173.82	0.00	0.00
Support Serv - Pupil Accounting	46,878.90	0.00	46,878.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,543,015.86	74,535.88	1,468,479.98	0.00	0.00
Community Services	2,451,808.32	0.00	2,451,808.32	0.00	0.00
Payments to Government Agencies	14,980,287.76	14,847,137.25	133,150.51	0.00	0.00
Facilities Acquisition	10,163.57	10,163.57	0.00	0.00	0.00
Debt Service Funds					
All Costs **	440,741.67	440,741.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,130,190.49	3,130,190.49	0.00	0.00	0.00
Trust Funds					
All Costs *	84,033.00	84,033.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	88,215,684.60	**20,530,181.90**	**61,072,969.44**	**6,612,533.26**	**4,053,013.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73010 Saginaw, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,385,186.99	4,911.36	45,380,275.63	0.00	0.00
Support Serv - Pupil	5,406,258.93	0.00	5,406,258.93	0.00	0.00
Support Serv - Instructional	4,498,241.39	0.00	4,498,241.39	0.00	0.00
Support Serv - Board of Ed	377,759.07	0.00	377,759.07	0.00	0.00
Support Serv - Executive Adm	482,317.43	0.00	482,317.43	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,322,507.90	0.00	4,322,507.90	0.00	0.00
Support Serv - Business	1,199,973.81	101,637.53	73,047.64	1,025,288.64	1,025,288.64
Operations and Maintenance	9,275,889.59	48,119.77	1,448,577.95	7,779,191.87	0.00
Pupil Transportation	3,327,655.69	0.00	3,327,655.69	0.00	0.00
Support Serv - Planning & Research	85,438.89	0.00	85,438.89	0.00	0.00
Support Serv - Communication	174,891.83	0.00	174,891.83	0.00	0.00
Support Serv - Staff & Personnel	587,366.49	0.00	144,922.09	442,444.40	442,444.40
Support Serv - Technology	816,023.45	127,331.00	0.00	688,692.45	688,692.45
Support Serv - Pupil Accounting	198,174.85	0.00	198,174.85	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	617,744.32	0.00	617,744.32	0.00	0.00
Community Services	262,820.10	0.00	262,820.10	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,202,845.01	795,272.50	407,572.51	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,613,033.90	2,481,806.40	3,131,227.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,122,348.76	8,122,348.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,564,140.77	8,564,140.77	0.00	0.00	0.00
Trust Funds					
All Costs *	86,081.17	0.00	86,081.17	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	100,606,700.34	**20,245,568.09**	**70,425,514.89**	**9,935,617.36**	**2,156,425.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73030 Carrollton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,528,751.73	45,004.41	17,483,747.32	0.00	0.00
Support Serv - Pupil	1,787,502.24	0.00	1,787,502.24	0.00	0.00
Support Serv - Instructional	1,077,409.93	4,096.96	1,073,312.97	0.00	0.00
Support Serv - Board of Ed	178,665.79	0.00	178,665.79	0.00	0.00
Support Serv - Executive Adm	237,127.27	0.00	237,127.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,624,058.87	0.00	1,624,058.87	0.00	0.00
Support Serv - Business	506,630.33	7,687.68	2,422.13	496,520.52	496,520.52
Operations and Maintenance	2,179,331.31	286,789.15	58,878.22	1,833,663.94	0.00
Pupil Transportation	310,536.16	0.00	310,536.16	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,923.71	0.00	6,923.71	0.00	0.00
Support Serv - Technology	345,992.15	0.00	78,687.14	267,305.01	267,305.01
Support Serv - Pupil Accounting	67,958.98	0.00	67,958.98	0.00	0.00
Support Serv - Central - Other	172,423.12	0.00	172,423.12	0.00	0.00
Support Serv - Other	490,027.36	61,272.20	428,755.16	0.00	0.00
Community Services	341,890.97	0.00	341,890.97	0.00	0.00
Payments to Government Agencies	1,228.76	1,228.76	0.00	0.00	0.00
Facilities Acquisition	5,079.00	5,079.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	39,643.10	0.00	39,643.10	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,526,375.29	690,074.45	836,300.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	778,389.18	778,389.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	29,205,945.25	**1,879,621.79**	**24,728,833.99**	**2,597,489.47**	**763,825.53**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73040 Saginaw Township Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	36,540,525.88	141,753.01	36,398,772.87	0.00	0.00
Support Serv - Pupil	4,040,257.35	0.00	4,040,257.35	0.00	0.00
Support Serv - Instructional	1,340,808.56	29,233.21	1,311,575.35	0.00	0.00
Support Serv - Board of Ed	61,195.91	0.00	61,195.91	0.00	0.00
Support Serv - Executive Adm	350,757.45	0.00	350,757.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,822,267.57	0.00	3,822,267.57	0.00	0.00
Support Serv - Business	665,160.27	80,880.43	1,073.51	583,206.33	583,206.33
Operations and Maintenance	4,190,449.39	183,305.37	279,642.76	3,727,501.26	0.00
Pupil Transportation	2,142,741.40	630,000.00	1,512,741.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	161,518.81	0.00	161,518.81	0.00	0.00
Support Serv - Staff & Personnel	361,577.07	0.00	28,733.14	332,843.93	332,843.93
Support Serv - Technology	631,888.54	0.00	908.00	630,980.54	630,980.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	315.56	0.00	315.56	0.00	0.00
Support Serv - Other	1,285,009.64	0.00	1,285,009.64	0.00	0.00
Community Services	106,386.61	0.00	106,386.61	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,010.96	0.00	4,010.96	0.00	0.00
Support Serv - Pupil	77,463.52	0.00	77,463.52	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	39,249.59	0.00	38,577.46	672.13	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	4,404.60	0.00	4,371.57	33.03	33.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,017,239.17	1,573,268.00	2,443,971.17	0.00	0.00
Community Services	1,001,088.94	0.00	1,001,088.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,754,581.91	3,754,581.91	0.00	0.00	0.00
Capital Project Funds					
All Costs	244,131.31	244,131.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	64,843,030.01	**6,637,153.24**	**52,930,639.55**	**5,275,237.22**	**1,547,063.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73110 Chesaning Union Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,605,057.00	15,564.04	9,589,492.96	0.00	0.00
Support Serv - Pupil	861,400.27	0.00	861,400.27	0.00	0.00
Support Serv - Instructional	781,050.18	0.00	781,050.18	0.00	0.00
Support Serv - Board of Ed	62,223.99	0.00	62,223.99	0.00	0.00
Support Serv - Executive Adm	402,745.60	0.00	402,745.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,120,825.53	0.00	1,120,825.53	0.00	0.00
Support Serv - Business	350,492.26	25,597.16	6,636.59	318,258.51	318,258.51
Operations and Maintenance	1,561,740.07	21,200.00	50,473.12	1,490,066.95	0.00
Pupil Transportation	1,108,797.55	65,582.00	1,043,215.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	600.00	0.00	600.00	0.00	0.00
Support Serv - Technology	120,623.01	3,120.12	0.00	117,502.89	117,502.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	427,774.27	0.00	427,774.27	0.00	0.00
Community Services	242,568.97	0.00	242,568.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	19,755.76	0.00	18,771.73	984.03	984.03
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,118,697.47	337,712.91	780,984.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,647,653.99	1,647,653.99	0.00	0.00	0.00
Capital Project Funds					
All Costs	112,559.45	112,559.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,544,565.37	**2,228,989.67**	**15,388,763.32**	**1,926,812.38**	**436,745.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73170 Birch Run Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,277,730.99	333,331.17	12,944,399.82	0.00	0.00
Support Serv - Pupil	1,198,192.62	0.00	1,198,192.62	0.00	0.00
Support Serv - Instructional	633,745.60	0.00	633,745.60	0.00	0.00
Support Serv - Board of Ed	109,411.29	0.00	109,411.29	0.00	0.00
Support Serv - Executive Adm	497,520.58	0.00	497,520.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,385,619.88	0.00	1,385,619.88	0.00	0.00
Support Serv - Business	286,734.17	24,218.40	0.00	262,515.77	262,515.77
Operations and Maintenance	2,345,052.85	1,634.98	14,674.00	2,328,743.87	0.00
Pupil Transportation	919,186.59	0.00	919,186.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,609.48	0.00	3,609.48	0.00	0.00
Support Serv - Staff & Personnel	453.49	0.00	0.00	453.49	453.49
Support Serv - Technology	305,624.06	71,950.00	0.00	233,674.06	233,674.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,238.13	0.00	2,238.13	0.00	0.00
Support Serv - Other	437,336.34	0.00	437,336.34	0.00	0.00
Community Services	169,887.96	0.00	169,887.96	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,865.64	0.00	2,865.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,219,972.78	694,532.10	525,440.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	315,992.63	315,992.63	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,023,122.92	1,023,122.92	0.00	0.00	0.00
Capital Project Funds					
All Costs	927,976.19	927,976.19	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,062,274.19	**3,392,758.39**	**18,844,128.61**	**2,825,387.19**	**496,643.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73180 Bridgeport-Spaulding Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,174,889.47	544,812.70	9,630,076.77	0.00	0.00
Support Serv - Pupil	915,172.95	0.00	915,172.95	0.00	0.00
Support Serv - Instructional	903,251.16	0.00	903,251.16	0.00	0.00
Support Serv - Board of Ed	104,541.49	0.00	104,541.49	0.00	0.00
Support Serv - Executive Adm	328,151.83	0.00	328,151.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,009,691.51	1,175.00	1,008,516.51	0.00	0.00
Support Serv - Business	245,064.85	22,594.79	0.00	222,470.06	222,470.06
Operations and Maintenance	2,949,460.84	15,500.00	0.00	2,933,960.84	0.00
Pupil Transportation	1,081,739.47	0.00	1,081,739.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	26,080.19	0.00	0.00	26,080.19	26,080.19
Support Serv - Technology	491,742.42	0.00	0.00	491,742.42	491,742.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	655,299.06	16,345.15	638,953.91	0.00	0.00
Community Services	48,395.28	0.00	48,395.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,679,474.43	1,018,737.77	660,736.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	200,336.00	200,336.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	426,613.30	426,613.30	0.00	0.00	0.00
Trust Funds					
All Costs *	1.00	0.00	1.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,239,905.25	**2,246,114.71**	**15,319,537.03**	**3,674,253.51**	**740,292.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73190 Frankenmuth School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,474,378.68	217,845.89	9,256,532.79	0.00	0.00
Support Serv - Pupil	798,386.41	0.00	798,386.41	0.00	0.00
Support Serv - Instructional	294,887.57	0.00	294,887.57	0.00	0.00
Support Serv - Board of Ed	38,560.85	0.00	38,560.85	0.00	0.00
Support Serv - Executive Adm	359,437.37	8,578.81	350,858.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	917,939.86	209.94	917,729.92	0.00	0.00
Support Serv - Business	333,599.30	0.00	0.00	333,599.30	333,599.30
Operations and Maintenance	1,954,216.73	153,020.31	19.99	1,801,176.43	0.00
Pupil Transportation	585,023.60	140,712.00	444,311.60	0.00	0.00
Support Serv - Planning & Research	46,114.00	0.00	46,114.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,507.20	0.00	0.00	6,507.20	6,507.20
Support Serv - Technology	576,655.80	93,810.00	0.00	482,845.80	482,845.80
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	481,024.42	0.00	481,024.42	0.00	0.00
Community Services	693,463.24	1,878.62	691,584.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,238,584.96	522,795.11	715,789.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,275,043.14	1,275,043.14	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,700,561.46	5,700,561.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,774,384.59	**8,114,455.28**	**14,035,800.58**	**2,624,128.73**	**822,952.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73200 Freeland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,963,567.87	69,159.26	13,894,408.61	0.00	0.00
Support Serv - Pupil	1,114,647.60	0.00	1,114,647.60	0.00	0.00
Support Serv - Instructional	860,336.64	0.00	860,336.64	0.00	0.00
Support Serv - Board of Ed	51,687.66	0.00	51,687.66	0.00	0.00
Support Serv - Executive Adm	345,915.00	0.00	345,915.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	949,375.62	0.00	949,375.62	0.00	0.00
Support Serv - Business	245,162.89	11,376.41	0.00	233,786.48	233,786.48
Operations and Maintenance	1,832,480.88	18,920.00	0.00	1,813,560.88	0.00
Pupil Transportation	810,006.23	102,088.00	707,918.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	452,867.44	20,731.00	4,749.76	427,386.68	427,386.68
Support Serv - Pupil Accounting	55,855.70	0.00	55,855.70	0.00	0.00
Support Serv - Central - Other	2,263.41	0.00	2,263.41	0.00	0.00
Support Serv - Other	621,021.52	10,500.00	610,521.52	0.00	0.00
Community Services	9,953.58	0.00	9,953.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,313,294.29	795,769.95	1,517,524.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	504,771.97	504,771.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	24,133,208.30	**1,533,316.59**	**20,125,157.67**	**2,474,734.04**	**661,173.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73210 Hemlock Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,726,619.04	59,692.00	7,666,927.04	0.00	0.00
Support Serv - Pupil	756,141.11	0.00	756,141.11	0.00	0.00
Support Serv - Instructional	88,036.47	0.00	88,036.47	0.00	0.00
Support Serv - Board of Ed	131,638.47	0.00	131,638.47	0.00	0.00
Support Serv - Executive Adm	442,156.63	0.00	442,156.63	0.00	0.00
Support Serv - Grant Writer	32,922.55	0.00	32,922.55	0.00	0.00
Support Serv - School Adm	769,893.16	0.00	769,893.16	0.00	0.00
Support Serv - Business	257,686.94	17,648.28	5,349.00	234,689.66	234,689.66
Operations and Maintenance	1,590,255.28	153,422.65	60,714.41	1,376,118.22	0.00
Pupil Transportation	854,644.88	273,858.00	580,786.88	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	414,927.03	0.00	85,732.41	329,194.62	329,194.62
Support Serv - Pupil Accounting	8,196.50	0.00	8,196.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	388,712.95	23,364.61	365,348.34	0.00	0.00
Community Services	551,239.08	53,380.20	497,858.88	0.00	0.00
Payments to Government Agencies	8,500.00	8,500.00	0.00	0.00	0.00
Facilities Acquisition	514,440.49	514,440.49	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,084,832.14	312,406.97	772,425.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,942,725.00	1,942,725.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	423,795.67	423,795.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,987,363.39	**3,783,233.87**	**12,264,127.02**	**1,940,002.50**	**563,884.28**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73230 Merrill Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,832,617.40	46,097.69	3,786,519.71	0.00	0.00
Support Serv - Pupil	322,209.46	0.00	322,209.46	0.00	0.00
Support Serv - Instructional	189,337.66	0.00	189,337.66	0.00	0.00
Support Serv - Board of Ed	44,094.96	0.00	44,094.96	0.00	0.00
Support Serv - Executive Adm	152,825.63	245.00	152,580.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	368,133.75	1,011.00	367,122.75	0.00	0.00
Support Serv - Business	101,786.57	7,426.41	1,000.00	93,360.16	93,360.16
Operations and Maintenance	812,707.40	67,472.22	43,664.26	701,570.92	0.00
Pupil Transportation	540,819.32	88,411.00	452,408.32	0.00	0.00
Support Serv - Planning & Research	200.00	0.00	200.00	0.00	0.00
Support Serv - Communication	19,417.35	0.00	19,417.35	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	73,008.66	4,777.00	14,142.50	54,089.16	54,089.16
Support Serv - Pupil Accounting	361.89	0.00	361.89	0.00	0.00
Support Serv - Central - Other	175,388.64	0.00	175,388.64	0.00	0.00
Support Serv - Other	150,442.93	0.00	150,442.93	0.00	0.00
Community Services	143,876.07	103,364.17	40,511.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	34,276.00	34,276.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,564.00	0.00	3,457.08	106.92	106.92
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	796,699.52	360,585.87	436,113.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,288,619.88	1,288,619.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,050,387.09	**2,002,286.24**	**6,198,973.69**	**849,127.16**	**147,556.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73240 St. Charles Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,898,956.33	32,582.68	5,866,373.65	0.00	0.00
Support Serv - Pupil	497,331.82	0.00	497,331.82	0.00	0.00
Support Serv - Instructional	183,223.48	0.00	183,223.48	0.00	0.00
Support Serv - Board of Ed	35,642.87	0.00	35,642.87	0.00	0.00
Support Serv - Executive Adm	375,653.23	0.00	375,653.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	673,825.94	0.00	673,825.94	0.00	0.00
Support Serv - Business	285,328.34	16,065.18	4,330.00	264,933.16	264,933.16
Operations and Maintenance	1,070,601.72	47,400.10	194,788.61	828,413.01	0.00
Pupil Transportation	359,573.64	0.00	359,573.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,159.29	0.00	11,454.29	1,705.00	1,705.00
Support Serv - Technology	345,405.97	3,221.00	162,364.65	179,820.32	179,820.32
Support Serv - Pupil Accounting	4,052.74	0.00	4,052.74	0.00	0.00
Support Serv - Central - Other	5,500.00	0.00	5,500.00	0.00	0.00
Support Serv - Other	210,015.80	0.00	210,015.80	0.00	0.00
Community Services	105.00	0.00	105.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	27,877.81	671.97	27,205.84	0.00	0.00
Support Serv - Pupil	1,489.86	0.00	1,489.86	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	713,284.21	240,623.05	472,661.16	0.00	0.00
Community Services	276,732.91	0.00	276,732.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,081,548.03	1,081,548.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,059,308.99	**1,422,112.01**	**9,362,325.49**	**1,274,871.49**	**446,458.48**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73255 Swan Valley School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,813,781.23	0.00	12,813,781.23	0.00	0.00
Support Serv - Pupil	795,451.17	0.00	795,451.17	0.00	0.00
Support Serv - Instructional	432,152.58	0.00	432,152.58	0.00	0.00
Support Serv - Board of Ed	81,720.46	0.00	81,720.46	0.00	0.00
Support Serv - Executive Adm	275,202.46	0.00	275,202.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,177,192.04	0.00	1,177,192.04	0.00	0.00
Support Serv - Business	338,179.65	6,354.58	2,513.94	329,311.13	329,311.13
Operations and Maintenance	2,288,897.49	422,862.20	152,339.84	1,713,695.45	0.00
Pupil Transportation	850,627.42	98,042.00	752,585.42	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,069.00	0.00	9,069.00	0.00	0.00
Support Serv - Staff & Personnel	1,948.44	0.00	500.00	1,448.44	1,448.44
Support Serv - Technology	320,417.72	10,854.50	22,072.00	287,491.22	287,491.22
Support Serv - Pupil Accounting	6,460.54	0.00	6,460.54	0.00	0.00
Support Serv - Central - Other	4,415.40	0.00	4,415.40	0.00	0.00
Support Serv - Other	442,123.69	15,350.54	426,773.15	0.00	0.00
Community Services	612,247.90	0.00	612,247.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	514,902.27	0.00	514,902.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,025,479.49	2,025,479.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,781,050.27	2,781,050.27	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,771,319.22	**5,359,993.58**	**18,079,379.40**	**2,331,946.24**	**618,250.79**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73900 Saginaw Covenant Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	397,882.13	127,564.60	270,317.53	0.00	0.00
Support Serv - Pupil	24,768.47	0.00	24,768.47	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	18,770.00	0.00	18,770.00	0.00	0.00
Support Serv - Executive Adm	166,270.35	0.00	166,270.35	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	328,993.42	45,441.78	283,551.64	0.00	0.00
Support Serv - Business	19,732.37	0.00	0.00	19,732.37	19,732.37
Operations and Maintenance	99,582.93	0.00	10,773.75	88,809.18	0.00
Pupil Transportation	98.59	0.00	98.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	29,943.91	0.00	29,943.91	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	37,874.73	0.00	37,874.73	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,123,916.90	**173,006.38**	**842,368.97**	**108,541.55**	**19,732.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73901 Saginaw Academy of Excellence
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	784,704.25	0.00	784,704.25	0.00	0.00
Support Serv - Pupil	100,550.59	0.00	100,550.59	0.00	0.00
Support Serv - Instructional	26,255.29	0.00	26,255.29	0.00	0.00
Support Serv - Board of Ed	18,191.00	0.00	18,191.00	0.00	0.00
Support Serv - Executive Adm	422,696.26	0.00	422,696.26	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	213,294.66	0.00	213,294.66	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	293,583.04	0.00	65,057.80	228,525.24	0.00
Pupil Transportation	147,318.35	0.00	147,318.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,887.50	0.00	20,887.50	0.00	0.00
Support Serv - Technology	75,646.43	0.00	42,514.00	33,132.43	33,132.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	170,918.92	134,867.86	36,051.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,274,046.29	**134,867.86**	**1,877,520.76**	**261,657.67**	**33,132.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73908 Saginaw Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,694,486.98	22,200.00	1,672,286.98	0.00	0.00
Support Serv - Pupil	302,434.18	0.00	302,434.18	0.00	0.00
Support Serv - Instructional	268,606.44	0.00	268,606.44	0.00	0.00
Support Serv - Board of Ed	16,971.96	0.00	16,971.96	0.00	0.00
Support Serv - Executive Adm	190,069.92	0.00	190,069.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	274,196.56	0.00	274,196.56	0.00	0.00
Support Serv - Business	91,613.24	0.00	24,113.23	67,500.01	67,500.01
Operations and Maintenance	332,388.97	0.00	35,099.72	297,289.25	0.00
Pupil Transportation	286,514.71	0.00	286,514.71	0.00	0.00
Support Serv - Planning & Research	3,174.00	0.00	3,174.00	0.00	0.00
Support Serv - Communication	22,380.69	0.00	22,380.69	0.00	0.00
Support Serv - Staff & Personnel	36,347.15	0.00	3,258.02	33,089.13	33,089.13
Support Serv - Technology	44,241.78	0.00	10,023.87	34,217.91	34,217.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,048.89	0.00	4,048.89	0.00	0.00
Community Services	2,384.30	0.00	2,384.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	227,807.02	71,814.72	155,992.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	308,789.00	308,789.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,106,455.79	**402,803.72**	**3,271,555.77**	**432,096.30**	**134,807.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73909 Francis Reh PSA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,203,586.20	125,310.00	3,078,276.20	0.00	0.00
Support Serv - Pupil	356,106.19	0.00	356,106.19	0.00	0.00
Support Serv - Instructional	504,047.80	0.00	504,047.80	0.00	0.00
Support Serv - Board of Ed	67,021.00	0.00	67,021.00	0.00	0.00
Support Serv - Executive Adm	434,251.25	0.00	434,251.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	543,948.84	0.00	543,948.84	0.00	0.00
Support Serv - Business	230,646.37	0.00	66,283.92	164,362.45	164,362.45
Operations and Maintenance	356,262.67	25,655.00	33,363.00	297,244.67	0.00
Pupil Transportation	185,614.64	0.00	185,614.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,668.81	0.00	27,668.81	0.00	0.00
Support Serv - Staff & Personnel	87,227.06	0.00	3,010.72	84,216.34	84,216.34
Support Serv - Technology	118,068.90	0.00	9,282.15	108,786.75	108,786.75
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	36,729.25	0.00	36,729.25	0.00	0.00
Community Services	65,155.76	0.00	65,155.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	738,592.73	410,698.66	327,894.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,954,927.47	**561,663.66**	**5,738,653.60**	**654,610.21**	**357,365.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73910 North Saginaw Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,565,375.00	0.00	3,565,375.00	0.00	0.00
Support Serv - Pupil	300,044.00	0.00	300,044.00	0.00	0.00
Support Serv - Instructional	612,799.00	0.00	612,799.00	0.00	0.00
Support Serv - Board of Ed	84,061.00	0.00	84,061.00	0.00	0.00
Support Serv - Executive Adm	178,077.00	0.00	178,077.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	500,605.00	0.00	500,605.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,217,037.00	0.00	79,603.00	1,137,434.00	0.00
Pupil Transportation	662,936.00	0.00	662,936.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	18,473.00	0.00	18,473.00	0.00	0.00
Support Serv - Staff & Personnel	94,661.00	0.00	0.00	94,661.00	94,661.00
Support Serv - Technology	61,971.00	0.00	0.00	61,971.00	61,971.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	1,495.00	0.00	1,495.00	0.00	0.00
Community Services	52.00	0.00	52.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	408,203.00	0.00	408,203.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,826,386.00	**0.00**	**6,444,313.00**	**1,382,073.00**	**244,639.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
73912 International Academy of Saginaw
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	430,678.36	0.00	430,678.36	0.00	0.00
Support Serv - Pupil	63,099.00	0.00	63,099.00	0.00	0.00
Support Serv - Instructional	8,158.99	0.00	8,158.99	0.00	0.00
Support Serv - Board of Ed	10,564.89	0.00	10,564.89	0.00	0.00
Support Serv - Executive Adm	155,382.62	0.00	155,382.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	154,345.22	0.00	154,345.22	0.00	0.00
Support Serv - Business	60,996.22	7,251.37	0.00	53,744.85	53,744.85
Operations and Maintenance	218,383.10	0.00	38,657.34	179,725.76	0.00
Pupil Transportation	74,998.91	0.00	74,998.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,098.22	0.00	2,098.22	0.00	0.00
Support Serv - Staff & Personnel	3,230.36	0.00	3,230.36	0.00	0.00
Support Serv - Technology	20,500.00	0.00	0.00	20,500.00	20,500.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	286.35	0.00	286.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	73,953.82	44,338.69	29,615.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,276,676.06	**51,590.06**	**971,115.39**	**253,970.61**	**74,244.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74000 St. Clair County RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,961,510.23	0.00	1,961,510.23	0.00	0.00
Support Serv - Pupil	818,000.56	0.00	818,000.56	0.00	0.00
Support Serv - Instructional	4,207,708.31	8,781.12	4,198,927.19	0.00	0.00
Support Serv - Board of Ed	49,399.81	0.00	49,399.81	0.00	0.00
Support Serv - Executive Adm	388,647.30	0.00	388,647.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,224,721.41	731.35	568.12	1,223,421.94	1,223,421.94
Operations and Maintenance	866,908.75	27,802.54	78.81	839,027.40	0.00
Pupil Transportation	1,693.12	0.00	1,693.12	0.00	0.00
Support Serv - Planning & Research	3,435.00	0.00	3,435.00	0.00	0.00
Support Serv - Communication	207,896.95	0.00	207,896.95	0.00	0.00
Support Serv - Staff & Personnel	681,176.81	5,600.00	9,866.04	665,710.77	665,710.77
Support Serv - Technology	5,745,316.61	602,193.01	452.24	5,142,671.36	5,142,671.36
Support Serv - Pupil Accounting	108,031.34	0.00	108,031.34	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	435,600.53	0.00	435,600.53	0.00	0.00
Payments to Government Agencies	1,588,968.32	1,588,968.32	0.00	0.00	0.00
Facilities Acquisition	469,648.76	469,648.76	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,808,750.87	0.00	8,808,750.87	0.00	0.00
Support Serv - Pupil	5,691,398.71	0.00	5,691,398.71	0.00	0.00
Support Serv - Instructional	1,979,607.52	0.00	1,979,607.52	0.00	0.00
Support Serv - Board of Ed	48,164.32	0.00	48,164.32	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	581,888.14	0.00	581,888.14	0.00	0.00
Support Serv - Business	61,802.71	12,214.99	9,371.77	40,215.95	40,215.95
Operations and Maintenance	1,138,304.64	20,149.74	0.00	1,118,154.90	0.00
Pupil Transportation	4,463,032.41	4,870.25	4,458,162.16	0.00	0.00
Support Serv - Planning & Research	348,761.78	0.00	348,761.78	0.00	0.00
Support Serv - Communication	648.00	0.00	648.00	0.00	0.00
Support Serv - Staff & Personnel	4,219.78	0.00	2,477.03	1,742.75	1,742.75
Support Serv - Technology	34,422.95	0.00	0.00	34,422.95	34,422.95
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	292,328.36	107,263.87	185,064.49	0.00	0.00
Community Services	198.99	0.00	198.99	0.00	0.00
Payments to Government Agencies	11,925,420.70	11,925,420.70	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	305,719.86	305,719.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	896,263.81	0.00	896,263.81	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	55,339,597.36	**15,079,364.51**	**31,194,864.83**	**9,065,368.02**	**7,108,185.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74010 Port Huron Area School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	56,386,697.08	16,496.80	56,370,200.28	0.00	0.00
Support Serv - Pupil	7,207,970.96	0.00	7,207,970.96	0.00	0.00
Support Serv - Instructional	5,762,086.03	18,857.86	5,743,228.17	0.00	0.00
Support Serv - Board of Ed	106,020.86	0.00	106,020.86	0.00	0.00
Support Serv - Executive Adm	784,155.10	0.00	784,155.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,102,742.41	0.00	6,102,742.41	0.00	0.00
Support Serv - Business	1,295,365.79	0.00	17,284.25	1,278,081.54	1,278,081.54
Operations and Maintenance	6,976,278.30	47,404.03	231,398.76	6,697,475.51	0.00
Pupil Transportation	4,064,778.74	0.00	4,064,778.74	0.00	0.00
Support Serv - Planning & Research	98,716.95	0.00	98,716.95	0.00	0.00
Support Serv - Communication	270,422.36	0.00	270,422.36	0.00	0.00
Support Serv - Staff & Personnel	840,343.28	0.00	189,236.84	651,106.44	651,106.44
Support Serv - Technology	1,509,820.40	0.00	265,476.61	1,244,343.79	1,244,343.79
Support Serv - Pupil Accounting	258,197.61	0.00	258,197.61	0.00	0.00
Support Serv - Central - Other	204,302.35	0.00	204,302.35	0.00	0.00
Support Serv - Other	1,030,462.87	18,825.00	1,011,637.87	0.00	0.00
Community Services	262,883.60	0.00	262,883.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,684,197.91	1,684,197.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	197,376.98	0.00	197,376.98	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,249.22	0.00	7,117.29	131.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,870.18	0.00	11,654.15	216.03	216.03
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,231,791.68	2,247,372.73	2,984,418.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,253,920.49	6,253,920.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,258,115.86	1,258,115.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	768,775.46	768,775.46	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	108,574,542.47	**12,313,966.14**	**86,389,221.09**	**9,871,355.24**	**3,173,747.80**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74030 Algonac Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,683,581.90	0.00	9,683,581.90	0.00	0.00
Support Serv - Pupil	895,814.98	0.00	895,814.98	0.00	0.00
Support Serv - Instructional	464,982.53	0.00	464,982.53	0.00	0.00
Support Serv - Board of Ed	49,060.55	0.00	49,060.55	0.00	0.00
Support Serv - Executive Adm	724,097.94	0.00	724,097.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,020,797.95	0.00	1,020,797.95	0.00	0.00
Support Serv - Business	296,061.51	16,396.71	37,586.26	242,078.54	242,078.54
Operations and Maintenance	2,018,606.68	0.00	31,207.16	1,987,399.52	0.00
Pupil Transportation	983,197.66	0.00	983,197.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	342,085.70	0.00	342,085.70	0.00	0.00
Community Services	774,432.26	52,604.79	721,827.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,118,402.09	326,740.53	791,661.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,282,459.79	2,282,459.79	0.00	0.00	0.00
Capital Project Funds					
All Costs	761,181.67	761,181.67	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	21,414,763.21	**3,439,383.49**	**15,745,901.66**	**2,229,478.06**	**242,078.54**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74040 Capac Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,260,408.09	1,359.85	5,259,048.24	0.00	0.00
Support Serv - Pupil	571,561.09	0.00	571,561.09	0.00	0.00
Support Serv - Instructional	364,172.92	0.00	364,172.92	0.00	0.00
Support Serv - Board of Ed	55,089.08	0.00	55,089.08	0.00	0.00
Support Serv - Executive Adm	320,087.73	0.00	320,087.73	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	593,632.49	0.00	593,632.49	0.00	0.00
Support Serv - Business	264,369.12	36,038.02	313.23	228,017.87	228,017.87
Operations and Maintenance	1,315,827.52	0.00	325,537.07	990,290.45	0.00
Pupil Transportation	394,219.51	0.00	394,219.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,613.66	0.00	4,613.66	0.00	0.00
Support Serv - Staff & Personnel	35,499.17	0.00	11,051.25	24,447.92	24,447.92
Support Serv - Technology	262,014.47	0.00	105,680.01	156,334.46	156,334.46
Support Serv - Pupil Accounting	20,609.00	0.00	20,609.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	340,046.07	18,108.81	321,937.26	0.00	0.00
Community Services	82,181.57	0.00	82,181.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	795,876.36	316,189.23	479,687.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,208,158.44	1,208,158.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	840,460.25	840,460.25	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,728,826.54	**2,420,314.60**	**8,909,421.24**	**1,399,090.70**	**408,800.25**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74050 East China School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,841,563.10	17,382.22	28,824,180.88	0.00	0.00
Support Serv - Pupil	2,977,078.84	0.00	2,977,078.84	0.00	0.00
Support Serv - Instructional	1,046,453.91	0.00	1,046,453.91	0.00	0.00
Support Serv - Board of Ed	149,106.17	0.00	149,106.17	0.00	0.00
Support Serv - Executive Adm	308,344.31	0.00	308,344.31	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,729,490.33	4,638.75	2,724,851.58	0.00	0.00
Support Serv - Business	515,734.32	0.00	0.00	515,734.32	515,734.32
Operations and Maintenance	3,532,909.94	0.00	0.00	3,532,909.94	0.00
Pupil Transportation	1,547,118.33	0.00	1,547,118.33	0.00	0.00
Support Serv - Planning & Research	30,100.00	0.00	30,100.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	366,251.73	0.00	13,247.17	353,004.56	353,004.56
Support Serv - Technology	1,014,431.25	0.00	6,000.00	1,008,431.25	1,008,431.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,003,721.90	0.00	1,003,721.90	0.00	0.00
Community Services	27,624.75	0.00	27,624.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	196,992.34	0.00	196,992.34	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,338,329.50	859,908.68	1,478,420.82	0.00	0.00
Community Services	507,730.06	0.00	507,730.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,063,997.25	6,063,997.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	16,024,180.08	16,024,180.08	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	257,287.69	257,287.69	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	69,478,445.80	**23,227,394.67**	**40,840,971.06**	**5,410,080.07**	**1,877,170.13**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74100 Marysville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	17,680,328.56	344,670.37	17,335,658.19	0.00	0.00
Support Serv - Pupil	1,199,373.10	0.00	1,199,373.10	0.00	0.00
Support Serv - Instructional	580,187.45	1,879.00	578,308.45	0.00	0.00
Support Serv - Board of Ed	133,782.32	65,224.00	68,558.32	0.00	0.00
Support Serv - Executive Adm	491,826.07	13,146.06	478,680.01	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,940,481.09	7,763.00	1,932,718.09	0.00	0.00
Support Serv - Business	349,913.39	1,306.00	39.36	348,568.03	348,568.03
Operations and Maintenance	2,947,806.85	161,308.21	112,141.05	2,674,357.59	0.00
Pupil Transportation	903,227.54	0.00	903,227.54	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	247,567.58	0.00	5,138.20	242,429.38	242,429.38
Support Serv - Technology	156,361.42	0.00	0.00	156,361.42	156,361.42
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	71,991.14	0.00	71,991.14	0.00	0.00
Support Serv - Other	492,871.33	16,077.93	476,793.40	0.00	0.00
Community Services	301.20	0.00	301.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	127,238.20	121,613.20	5,625.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,420,245.02	558,465.81	861,779.21	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,454,478.00	8,454,478.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	21,496.00	21,496.00	0.00	0.00	0.00
Trust Funds					
All Costs *	37,638.00	0.00	37,638.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	37,257,114.26	**9,767,427.58**	**24,067,970.26**	**3,421,716.42**	**747,358.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74120 Memphis Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,712,222.62	13,874.36	5,698,348.26	0.00	0.00
Support Serv - Pupil	518,574.85	0.00	518,574.85	0.00	0.00
Support Serv - Instructional	324,572.70	0.00	324,572.70	0.00	0.00
Support Serv - Board of Ed	58,335.20	0.00	58,335.20	0.00	0.00
Support Serv - Executive Adm	296,263.29	4,531.04	291,732.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	643,166.19	0.00	643,166.19	0.00	0.00
Support Serv - Business	368,817.00	32,518.97	1,558.34	334,739.69	334,739.69
Operations and Maintenance	800,341.92	92,306.87	8,962.32	699,072.73	0.00
Pupil Transportation	489,870.34	0.00	489,870.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	488.10	0.00	488.10	0.00	0.00
Support Serv - Staff & Personnel	11,226.10	0.00	226.10	11,000.00	11,000.00
Support Serv - Technology	168,206.40	2,723.26	0.00	165,483.14	165,483.14
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	326,187.55	0.00	326,187.55	0.00	0.00
Community Services	316,162.05	6,806.92	309,355.13	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	657,024.35	220,774.59	436,249.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,329,757.50	1,329,757.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	539,805.89	539,805.89	0.00	0.00	0.00
Trust Funds					
All Costs *	1,142.00	0.00	1,142.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,562,164.05	**2,243,099.40**	**9,108,769.09**	**1,210,295.56**	**511,222.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74130 Yale Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,944,688.80	18,989.64	12,925,699.16	0.00	0.00
Support Serv - Pupil	1,311,914.78	6,330.08	1,305,584.70	0.00	0.00
Support Serv - Instructional	640,895.43	0.00	640,895.43	0.00	0.00
Support Serv - Board of Ed	83,360.65	0.00	83,360.65	0.00	0.00
Support Serv - Executive Adm	348,214.12	0.00	348,214.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,552,599.30	0.00	1,552,599.30	0.00	0.00
Support Serv - Business	369,699.32	18,973.44	0.00	350,725.88	350,725.88
Operations and Maintenance	1,959,378.06	8,950.00	0.00	1,950,428.06	0.00
Pupil Transportation	1,024,424.45	0.00	1,024,424.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	379.00	0.00	379.00	0.00	0.00
Support Serv - Staff & Personnel	376,647.19	0.00	211,476.22	165,170.97	165,170.97
Support Serv - Technology	561,684.54	210,601.00	0.00	351,083.54	351,083.54
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	573,188.50	6,140.00	567,048.50	0.00	0.00
Community Services	236.84	0.00	236.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,556,864.44	595,875.90	960,988.54	0.00	0.00
Community Services	226,418.62	0.00	226,418.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,960,865.52	1,960,865.52	0.00	0.00	0.00
Capital Project Funds					
All Costs	795,127.97	795,127.97	0.00	0.00	0.00
Trust Funds					
All Costs *	6,810.00	0.00	6,810.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,293,397.53	**3,621,853.55**	**19,854,135.53**	**2,817,408.45**	**866,980.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74900 East Shore Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,144,662.09	0.00	1,144,662.09	0.00	0.00
Support Serv - Pupil	36,983.24	0.00	36,983.24	0.00	0.00
Support Serv - Instructional	86,949.05	0.00	86,949.05	0.00	0.00
Support Serv - Board of Ed	29,728.84	0.00	29,728.84	0.00	0.00
Support Serv - Executive Adm	227,213.44	0.00	227,213.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	186,174.55	0.00	186,174.55	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	273,177.24	69,269.91	0.00	203,907.33	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,219.00	0.00	1,219.00	0.00	0.00
Support Serv - Technology	18,413.15	0.00	0.00	18,413.15	18,413.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,282.25	0.00	1,282.25	0.00	0.00
Community Services	4,086.11	0.00	4,086.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	128,998.01	107,154.03	21,843.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,138,886.97	**176,423.94**	**1,740,142.55**	**222,320.48**	**18,413.15**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74903 Landmark Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,330,578.03	336.18	3,330,241.85	0.00	0.00
Support Serv - Pupil	546,945.75	0.00	546,945.75	0.00	0.00
Support Serv - Instructional	137,329.70	0.00	137,329.70	0.00	0.00
Support Serv - Board of Ed	6,885.93	0.00	6,885.93	0.00	0.00
Support Serv - Executive Adm	978,654.11	1,245.17	977,408.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	358,700.60	0.00	358,700.60	0.00	0.00
Support Serv - Business	177,379.91	0.00	6,718.27	170,661.64	170,661.64
Operations and Maintenance	1,472,966.94	773,155.56	28,896.13	670,915.25	0.00
Pupil Transportation	57,743.63	0.00	57,743.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	264,641.29	0.00	264,641.29	0.00	0.00
Support Serv - Staff & Personnel	108,099.89	0.00	2,250.93	105,848.96	105,848.96
Support Serv - Technology	94,671.40	0.00	0.00	94,671.40	94,671.40
Support Serv - Pupil Accounting	113,091.30	0.00	113,091.30	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,538.72	0.00	53,538.72	0.00	0.00
Community Services	15,420.06	430.00	14,990.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	431,854.95	239,101.48	192,753.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	680,381.97	680,381.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,828,884.18	**1,694,650.36**	**6,092,136.57**	**1,042,097.25**	**371,182.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74911 St. Clair County Intervention Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	415,046.09	0.00	415,046.09	0.00	0.00
Support Serv - Pupil	18,071.51	0.00	18,071.51	0.00	0.00
Support Serv - Instructional	214,775.93	0.00	214,775.93	0.00	0.00
Support Serv - Board of Ed	9,217.20	0.00	9,217.20	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	106,637.19	0.00	0.00	106,637.19	106,637.19
Operations and Maintenance	37,310.55	0.00	0.00	37,310.55	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,524.00	0.00	3,524.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	804,582.47	**0.00**	**660,634.73**	**143,947.74**	**106,637.19**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74912 Virtual Learning Academy of St. Clair County
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	585,300.73	117,400.92	467,899.81	0.00	0.00
Support Serv - Pupil	292,482.77	0.00	292,482.77	0.00	0.00
Support Serv - Instructional	89,595.39	0.00	89,595.39	0.00	0.00
Support Serv - Board of Ed	7,824.37	0.00	7,824.37	0.00	0.00
Support Serv - Executive Adm	20,250.00	0.00	20,250.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,812.58	0.00	120,812.58	0.00	0.00
Support Serv - Business	74,077.74	0.00	0.00	74,077.74	74,077.74
Operations and Maintenance	90,393.39	6,085.99	409.84	83,897.56	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,216.26	0.00	12,216.26	0.00	0.00
Support Serv - Staff & Personnel	27,540.11	0.00	0.00	27,540.11	27,540.11
Support Serv - Technology	55,386.71	0.00	0.00	55,386.71	55,386.71
Support Serv - Pupil Accounting	205.50	0.00	205.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	115,443.79	115,443.79	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,823.56	5,294.19	2,529.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,499,352.90	**244,224.89**	**1,014,225.89**	**240,902.12**	**157,004.56**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
74914 Blue Water Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,643,235.75	0.00	2,643,235.75	0.00	0.00
Support Serv - Pupil	109,557.93	0.00	109,557.93	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	7,822.61	0.00	7,822.61	0.00	0.00
Support Serv - Executive Adm	365,678.51	0.00	365,678.51	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	70,708.94	0.00	0.00	70,708.94	70,708.94
Operations and Maintenance	11,578.00	0.00	0.00	11,578.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,276.52	0.00	4,276.52	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	242.34	0.00	0.00	242.34	242.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,213,100.60	**0.00**	**3,130,571.32**	**82,529.28**	**70,951.28**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75000 St. Joseph County ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	694,478.28	0.00	694,478.28	0.00	0.00
Support Serv - Pupil	359,541.76	0.00	359,541.76	0.00	0.00
Support Serv - Instructional	3,209,819.93	0.00	3,209,819.93	0.00	0.00
Support Serv - Board of Ed	28,252.47	0.00	28,252.47	0.00	0.00
Support Serv - Executive Adm	436,396.93	0.00	436,396.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	311,446.98	58,865.86	59,124.00	193,457.12	193,457.12
Operations and Maintenance	114,329.98	0.00	42.00	114,287.98	0.00
Pupil Transportation	8,121.57	0.00	8,121.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	743.32	0.00	743.32	0.00	0.00
Support Serv - Technology	252,068.13	0.00	1,785.80	250,282.33	250,282.33
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	135,618.45	0.00	135,618.45	0.00	0.00
Payments to Government Agencies	2,117,715.97	2,117,715.97	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,843,442.93	143,249.08	4,700,193.85	0.00	0.00
Support Serv - Pupil	7,762,149.68	133.74	7,762,015.94	0.00	0.00
Support Serv - Instructional	1,670,577.42	35,440.13	1,635,137.29	0.00	0.00
Support Serv - Board of Ed	80,376.08	0.00	80,376.08	0.00	0.00
Support Serv - Executive Adm	124,627.91	0.00	124,627.91	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,909.90	0.00	217,909.90	0.00	0.00
Support Serv - Business	893,146.13	217,863.92	193,223.90	482,058.31	482,058.31
Operations and Maintenance	509,054.06	0.00	146,919.83	362,134.23	0.00
Pupil Transportation	1,252,531.66	0.00	1,252,531.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	2,401,909.53	0.00	75,675.91	2,326,233.62	2,326,233.62
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,734.66	0.00	31,734.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	1,099,826.01	1,099,826.01	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,555,819.74	**3,673,094.71**	**21,154,271.44**	**3,728,453.59**	**3,252,031.38**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75010 Sturgis Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,220,524.58	105,788.54	21,114,736.04	0.00	0.00
Support Serv - Pupil	658,623.78	0.00	658,623.78	0.00	0.00
Support Serv - Instructional	918,479.74	0.00	918,479.74	0.00	0.00
Support Serv - Board of Ed	598,145.63	0.00	598,145.63	0.00	0.00
Support Serv - Executive Adm	634,697.36	0.00	634,697.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,039,616.45	0.00	2,039,616.45	0.00	0.00
Support Serv - Business	696,089.40	109,980.30	28,430.00	557,679.10	557,679.10
Operations and Maintenance	3,652,008.16	17,425.00	1,194,326.06	2,440,257.10	0.00
Pupil Transportation	1,076,177.59	20,373.26	1,055,804.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35.90	0.00	35.90	0.00	0.00
Support Serv - Staff & Personnel	545.23	0.00	545.23	0.00	0.00
Support Serv - Technology	1,394,424.55	386,375.36	95,257.00	912,792.19	912,792.19
Support Serv - Pupil Accounting	27,497.90	0.00	27,497.90	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	680,769.61	0.00	680,769.61	0.00	0.00
Community Services	214,411.69	0.00	214,411.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	652.76	0.00	542.48	110.28	0.00
Pupil Transportation	508.91	0.00	508.91	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,745,827.69	1,449,105.83	1,296,721.86	0.00	0.00
Community Services	38,731.16	0.00	38,731.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,696,568.54	6,696,568.54	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,568,771.31	3,568,771.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,863,107.94	**12,354,388.14**	**30,597,881.13**	**3,910,838.67**	**1,470,471.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75020 Burr Oak Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,246,095.27	0.00	2,246,095.27	0.00	0.00
Support Serv - Pupil	120,317.76	0.00	120,317.76	0.00	0.00
Support Serv - Instructional	34,356.79	0.00	34,356.79	0.00	0.00
Support Serv - Board of Ed	18,236.83	0.00	18,236.83	0.00	0.00
Support Serv - Executive Adm	222,903.25	0.00	222,903.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	200,501.67	0.00	200,501.67	0.00	0.00
Support Serv - Business	47,023.68	1,211.02	0.00	45,812.66	45,812.66
Operations and Maintenance	362,925.82	32,559.28	4,646.83	325,719.71	0.00
Pupil Transportation	142,644.35	0.00	142,644.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	732.25	0.00	0.00	732.25	732.25
Support Serv - Technology	173,974.21	37,922.94	11,717.89	124,333.38	124,333.38
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,241.39	17,139.93	122,101.46	0.00	0.00
Community Services	7,826.75	0.00	7,826.75	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	301,232.75	151,816.68	149,416.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	34,058.31	34,058.31	0.00	0.00	0.00
Trust Funds					
All Costs *	800.00	0.00	800.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,052,871.08	**274,708.16**	**3,281,564.92**	**496,598.00**	**170,878.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75030 Centreville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,951,356.06	0.00	5,951,356.06	0.00	0.00
Support Serv - Pupil	305,785.89	0.00	305,785.89	0.00	0.00
Support Serv - Instructional	231,518.22	0.00	231,518.22	0.00	0.00
Support Serv - Board of Ed	98,363.49	0.00	98,363.49	0.00	0.00
Support Serv - Executive Adm	320,432.99	0.00	320,432.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	484,580.43	0.00	484,580.43	0.00	0.00
Support Serv - Business	144,705.41	18,768.21	0.00	125,937.20	125,937.20
Operations and Maintenance	873,868.90	15,613.90	0.00	858,255.00	0.00
Pupil Transportation	291,440.07	0.00	291,440.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,755.00	0.00	1,755.00	0.00	0.00
Support Serv - Technology	238,573.80	6,164.31	0.00	232,409.49	232,409.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	300,886.78	16,254.61	284,632.17	0.00	0.00
Community Services	531.81	0.00	531.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	179.03	0.00	179.03	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	971,355.74	490,897.65	480,458.09	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,158,392.94	1,158,392.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,704,514.48	2,704,514.48	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,078,241.04	**4,410,606.10**	**8,451,033.25**	**1,216,601.69**	**358,346.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75040 Colon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,229,566.12	0.00	3,229,566.12	0.00	0.00
Support Serv - Pupil	233,473.75	0.00	233,473.75	0.00	0.00
Support Serv - Instructional	125,138.77	0.00	125,138.77	0.00	0.00
Support Serv - Board of Ed	70,116.23	0.00	70,116.23	0.00	0.00
Support Serv - Executive Adm	264,605.63	0.00	264,605.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	399,100.67	0.00	399,100.67	0.00	0.00
Support Serv - Business	126,563.93	15,041.10	0.00	111,522.83	111,522.83
Operations and Maintenance	638,137.73	6,750.00	130.05	631,257.68	0.00
Pupil Transportation	369,745.17	0.00	369,745.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	155,134.72	38,269.16	3,162.82	113,702.74	113,702.74
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	196,325.64	0.00	196,325.64	0.00	0.00
Community Services	60,699.01	0.00	60,699.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	773,942.48	773,942.48	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,392.75	0.00	0.00	1,392.75	0.00
Pupil Transportation	580.00	0.00	580.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	524,353.79	242,070.23	282,283.56	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,263,726.95	1,263,726.95	0.00	0.00	0.00
Capital Project Funds					
All Costs	111,103.96	111,103.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,543,707.30	**2,450,903.88**	**5,234,927.42**	**857,876.00**	**225,225.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75050 Constantine Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,436,839.00	0.00	8,436,839.00	0.00	0.00
Support Serv - Pupil	475,682.42	0.00	475,682.42	0.00	0.00
Support Serv - Instructional	555,984.53	0.00	555,984.53	0.00	0.00
Support Serv - Board of Ed	256,397.65	0.00	256,397.65	0.00	0.00
Support Serv - Executive Adm	300,439.41	2,330.99	298,108.42	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,131,088.41	0.00	1,131,088.41	0.00	0.00
Support Serv - Business	292,257.93	0.00	12,000.00	280,257.93	280,257.93
Operations and Maintenance	1,701,863.41	263,085.25	3,077.00	1,435,701.16	0.00
Pupil Transportation	828,818.87	0.00	828,818.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,724.00	0.00	15,724.00	0.00	0.00
Support Serv - Technology	314,985.99	28,479.00	0.00	286,506.99	286,506.99
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	523,455.54	25,277.68	498,177.86	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,026,663.87	902,260.01	1,124,403.86	0.00	0.00
Community Services	26,124.60	24,070.00	2,054.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,372,782.28	2,372,782.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	150,000.00	150,000.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,409,107.91	**3,768,285.21**	**13,638,356.62**	**2,002,466.08**	**566,764.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75060 Mendon Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,004,754.31	12,458.32	2,992,295.99	0.00	0.00
Support Serv - Pupil	131,601.90	0.00	131,601.90	0.00	0.00
Support Serv - Instructional	42,712.74	0.00	42,712.74	0.00	0.00
Support Serv - Board of Ed	29,665.44	0.00	29,665.44	0.00	0.00
Support Serv - Executive Adm	172,511.59	0.00	172,511.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	423,148.82	0.00	423,148.82	0.00	0.00
Support Serv - Business	190,735.73	18,228.50	0.00	172,507.23	172,507.23
Operations and Maintenance	578,037.88	6,782.30	5,385.72	565,869.86	0.00
Pupil Transportation	249,312.89	0.00	249,312.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	138,564.17	18,341.27	15,064.00	105,158.90	105,158.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,756.85	0.00	217,756.85	0.00	0.00
Community Services	2,554.62	331.95	2,222.67	0.00	0.00
Payments to Government Agencies	964.00	964.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	492,018.16	307,284.70	184,733.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,648,330.16	1,648,330.16	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,474,135.06	1,474,135.06	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,796,804.32	**3,486,856.26**	**4,466,412.07**	**843,535.99**	**277,666.13**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75070 White Pigeon Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,934,603.82	0.00	4,934,603.82	0.00	0.00
Support Serv - Pupil	246,009.73	0.00	246,009.73	0.00	0.00
Support Serv - Instructional	71,301.06	0.00	71,301.06	0.00	0.00
Support Serv - Board of Ed	34,725.18	0.00	34,725.18	0.00	0.00
Support Serv - Executive Adm	117,715.53	0.00	117,715.53	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	587,706.20	0.00	587,706.20	0.00	0.00
Support Serv - Business	180,123.55	1,324.64	938.72	177,860.19	177,860.19
Operations and Maintenance	667,084.42	0.00	4,911.70	662,172.72	0.00
Pupil Transportation	311,577.87	0.00	311,577.87	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,676.77	0.00	5,676.77	0.00	0.00
Support Serv - Staff & Personnel	1,559.45	0.00	695.00	864.45	864.45
Support Serv - Technology	157,477.96	0.00	24,286.12	133,191.84	133,191.84
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	417,797.80	0.00	417,797.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	2,908.44	2,908.44	0.00	0.00	0.00
Facilities Acquisition	1,185,220.26	1,185,220.26	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	4,619.89	0.00	4,250.30	369.59	369.59
Operations and Maintenance	762.27	0.00	701.29	60.98	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	814,285.23	517,192.94	297,092.29	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	372,250.00	372,250.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,219,092.97	1,219,092.97	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,332,498.40	**3,297,989.25**	**7,059,989.38**	**974,519.77**	**312,286.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75080 Three Rivers Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,675,236.05	6,960.98	18,668,275.07	0.00	0.00
Support Serv - Pupil	1,646,220.18	0.00	1,646,220.18	0.00	0.00
Support Serv - Instructional	1,601,048.09	0.00	1,601,048.09	0.00	0.00
Support Serv - Board of Ed	228,505.97	0.00	228,505.97	0.00	0.00
Support Serv - Executive Adm	315,924.66	0.00	315,924.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,675,481.84	0.00	1,675,481.84	0.00	0.00
Support Serv - Business	606,673.03	0.00	3,063.00	603,610.03	603,610.03
Operations and Maintenance	3,335,644.65	41,932.73	642,227.94	2,651,483.98	0.00
Pupil Transportation	1,304,808.57	1,194.77	1,303,613.80	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5.77	0.00	5.77	0.00	0.00
Support Serv - Staff & Personnel	1,638.18	0.00	1,638.18	0.00	0.00
Support Serv - Technology	1,132,730.18	164,500.00	0.00	968,230.18	968,230.18
Support Serv - Pupil Accounting	29,309.61	0.00	29,309.61	0.00	0.00
Support Serv - Central - Other	6,809.60	0.00	6,809.60	0.00	0.00
Support Serv - Other	635,255.14	73,523.33	561,731.81	0.00	0.00
Community Services	10,793.00	0.00	10,793.00	0.00	0.00
Payments to Government Agencies	37,852.49	37,852.49	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,021,211.31	851,452.24	1,169,759.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,226,366.20	6,226,366.20	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,533,907.74	7,533,907.74	0.00	0.00	0.00
Trust Funds					
All Costs *	6,824.17	0.00	6,824.17	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	47,032,246.43	**14,937,690.48**	**27,871,231.76**	**4,223,324.19**	**1,571,840.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
75100 Nottawa Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,186,592.79	0.00	1,186,592.79	0.00	0.00
Support Serv - Pupil	5,134.78	0.00	5,134.78	0.00	0.00
Support Serv - Instructional	23,441.23	0.00	23,441.23	0.00	0.00
Support Serv - Board of Ed	18,903.10	0.00	18,903.10	0.00	0.00
Support Serv - Executive Adm	163,020.58	0.00	163,020.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	308.00	0.00	308.00	0.00	0.00
Support Serv - Business	17,466.52	2,569.25	0.00	14,897.27	14,897.27
Operations and Maintenance	179,764.94	0.00	-8,531.21	188,296.15	0.00
Pupil Transportation	127,897.55	59,000.00	68,897.55	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	39,985.06	0.00	7,840.67	32,144.39	32,144.39
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	9,688.24	0.00	9,688.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	208,788.11	2,862.12	205,925.99	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,850.51	0.00	17,850.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	39,455.15	39,455.15	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,038,296.56	**103,886.52**	**1,699,072.23**	**235,337.81**	**47,041.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76000 Sanilac ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	519,582.79	0.00	519,582.79	0.00	0.00
Support Serv - Instructional	254,402.75	0.00	254,402.75	0.00	0.00
Support Serv - Board of Ed	17,436.49	0.00	17,436.49	0.00	0.00
Support Serv - Executive Adm	188,853.56	0.00	188,853.56	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,527.00	0.00	7,527.00	0.00	0.00
Support Serv - Business	66,345.82	151.33	2,916.00	63,278.49	63,278.49
Operations and Maintenance	21,120.24	0.00	6,050.00	15,070.24	0.00
Pupil Transportation	72,102.25	0.00	72,102.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,846.33	0.00	4,846.33	0.00	0.00
Support Serv - Staff & Personnel	67,197.79	0.00	26,171.16	41,026.63	41,026.63
Support Serv - Technology	179,165.72	6,859.44	0.00	172,306.28	172,306.28
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,850.00	0.00	5,850.00	0.00	0.00
Support Serv - Other	472.80	0.00	472.80	0.00	0.00
Community Services	193,221.78	0.00	193,221.78	0.00	0.00
Payments to Government Agencies	2,104,568.67	2,104,568.67	0.00	0.00	0.00
Facilities Acquisition	96,712.91	96,712.91	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,934,982.30	173,519.63	3,761,462.67	0.00	0.00
Support Serv - Pupil	1,674,759.58	2,759.25	1,672,000.33	0.00	0.00
Support Serv - Instructional	1,097,676.02	0.00	1,097,676.02	0.00	0.00
Support Serv - Board of Ed	19,603.72	0.00	19,603.72	0.00	0.00
Support Serv - Executive Adm	105,273.92	0.00	105,273.92	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	625,661.17	0.00	625,661.17	0.00	0.00
Support Serv - Business	82,119.23	1,757.03	0.00	80,362.20	80,362.20
Operations and Maintenance	545,379.67	30,121.75	4,972.96	510,284.96	0.00
Pupil Transportation	627,683.69	74,470.00	553,213.69	0.00	0.00
Support Serv - Planning & Research	6,702.02	0.00	6,702.02	0.00	0.00
Support Serv - Communication	3,416.15	0.00	3,416.15	0.00	0.00
Support Serv - Staff & Personnel	83,360.60	0.00	55,569.18	27,791.42	27,791.42
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	467.71	0.00	467.71	0.00	0.00
Support Serv - Other	89,995.29	0.00	89,995.29	0.00	0.00
Community Services	307,112.77	0.00	307,112.77	0.00	0.00
Payments to Government Agencies	475,594.60	475,594.60	0.00	0.00	0.00
Facilities Acquisition	435,700.80	435,700.80	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,914,896.14	**3,402,215.41**	**9,602,560.51**	**910,120.22**	**384,765.02**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76060 Brown City Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,403,140.84	106,893.38	5,296,247.46	0.00	0.00
Support Serv - Pupil	361,783.20	0.00	361,783.20	0.00	0.00
Support Serv - Instructional	601,514.05	40,080.84	561,433.21	0.00	0.00
Support Serv - Board of Ed	31,458.22	719.88	30,738.34	0.00	0.00
Support Serv - Executive Adm	328,252.76	0.00	328,252.76	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	522,986.81	94.86	522,891.95	0.00	0.00
Support Serv - Business	136,992.44	4,696.00	3,596.13	128,700.31	128,700.31
Operations and Maintenance	2,499,066.29	50,344.52	65,404.69	2,383,317.08	0.00
Pupil Transportation	441,887.72	1,118.94	440,768.78	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,373.44	0.00	2,473.44	900.00	900.00
Support Serv - Technology	142,969.50	49,616.45	0.00	93,353.05	93,353.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	302,104.88	22,604.20	279,500.68	0.00	0.00
Community Services	4,251.92	0.00	4,251.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	290,082.82	290,082.82	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	849,466.20	397,492.55	451,973.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	854,500.00	854,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,773,831.09	**1,818,244.44**	**8,349,316.21**	**2,606,270.44**	**222,953.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76070 Carsonville-Port Sanilac School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,419,849.72	6,789.29	2,413,060.43	0.00	0.00
Support Serv - Pupil	229,146.20	4,474.33	224,671.87	0.00	0.00
Support Serv - Instructional	95,005.54	0.00	95,005.54	0.00	0.00
Support Serv - Board of Ed	32,391.94	0.00	32,391.94	0.00	0.00
Support Serv - Executive Adm	95,069.71	0.00	95,069.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	415,047.95	0.00	415,047.95	0.00	0.00
Support Serv - Business	117,740.03	2,784.62	5,129.53	109,825.88	109,825.88
Operations and Maintenance	666,779.86	91,215.24	93,524.17	482,040.45	0.00
Pupil Transportation	257,050.52	65,914.00	191,136.52	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	126,968.90	0.00	54,299.83	72,669.07	72,669.07
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,722.82	5,512.34	157,210.48	0.00	0.00
Community Services	23,478.67	10,657.25	12,821.42	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	323,701.05	112,081.29	211,619.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	596,900.00	596,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	753,948.14	753,948.14	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,315,801.05	**1,650,276.50**	**4,000,989.15**	**664,535.40**	**182,494.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76080 Croswell-Lexington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,430,107.06	234,385.73	14,195,721.33	0.00	0.00
Support Serv - Pupil	935,186.99	0.00	935,186.99	0.00	0.00
Support Serv - Instructional	359,829.56	692.97	359,136.59	0.00	0.00
Support Serv - Board of Ed	158,689.64	630.72	158,058.92	0.00	0.00
Support Serv - Executive Adm	588,507.37	2,035.57	586,471.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,529,048.60	412.49	1,528,636.11	0.00	0.00
Support Serv - Business	438,482.00	31,031.48	0.00	407,450.52	407,450.52
Operations and Maintenance	2,357,736.70	187,944.38	0.00	2,169,792.32	0.00
Pupil Transportation	1,109,300.86	91,747.00	1,017,553.86	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,445.76	0.00	6,445.76	0.00	0.00
Support Serv - Staff & Personnel	11,592.00	0.00	0.00	11,592.00	11,592.00
Support Serv - Technology	523,173.63	89,851.22	0.00	433,322.41	433,322.41
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	498,630.74	18,041.30	480,589.44	0.00	0.00
Community Services	442,413.25	308,280.00	134,133.25	0.00	0.00
Payments to Government Agencies	87,783.33	87,783.33	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,692,382.15	623,626.11	1,068,756.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,610,926.31	1,610,926.31	0.00	0.00	0.00
Capital Project Funds					
All Costs	310,174.84	310,174.84	0.00	0.00	0.00
Trust Funds					
All Costs *	7,500.00	0.00	7,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,097,910.79	**3,597,563.45**	**20,478,190.09**	**3,022,157.25**	**852,364.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76090 Deckerville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,534,663.82	304,521.45	4,230,142.37	0.00	0.00
Support Serv - Pupil	264,265.91	3,186.11	261,079.80	0.00	0.00
Support Serv - Instructional	4,938.63	0.00	4,938.63	0.00	0.00
Support Serv - Board of Ed	23,341.68	0.00	23,341.68	0.00	0.00
Support Serv - Executive Adm	280,153.14	0.00	280,153.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	465,169.59	0.00	465,169.59	0.00	0.00
Support Serv - Business	135,200.38	10,573.15	0.00	124,627.23	124,627.23
Operations and Maintenance	700,591.63	67,498.75	3,488.31	629,604.57	0.00
Pupil Transportation	332,641.64	0.00	332,641.64	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,446.11	0.00	3,446.11	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	147,254.72	165.94	28,767.70	118,321.08	118,321.08
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,072.99	14,283.85	229,789.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	22,829.12	22,829.12	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	597,465.50	213,815.31	383,650.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	294,700.00	294,700.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	596,671.86	596,671.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,647,406.72	**1,528,245.54**	**6,246,608.30**	**872,552.88**	**242,948.31**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76140 Marlette Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,033,741.11	29,661.91	5,004,079.20	0.00	0.00
Support Serv - Pupil	493,880.99	404.97	493,476.02	0.00	0.00
Support Serv - Instructional	393,332.21	48,934.00	344,398.21	0.00	0.00
Support Serv - Board of Ed	71,625.17	0.00	71,625.17	0.00	0.00
Support Serv - Executive Adm	242,619.51	8,685.74	233,933.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	460,830.73	2,710.93	458,119.80	0.00	0.00
Support Serv - Business	198,726.42	17,804.89	10,358.00	170,563.53	170,563.53
Operations and Maintenance	1,286,994.62	514,411.25	5,359.84	767,223.53	0.00
Pupil Transportation	454,724.29	4,350.00	450,374.29	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	667,508.12	425,613.34	42,675.00	199,219.78	199,219.78
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	314,409.10	12,527.35	301,881.75	0.00	0.00
Community Services	108,255.17	3,519.92	104,735.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	724,086.00	271,616.51	452,469.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,439,834.70	4,439,834.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,775.00	29,775.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,920,343.14	**5,809,850.51**	**7,973,485.79**	**1,137,006.84**	**369,783.31**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76180 Peck Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,589,530.73	27,779.14	2,561,751.59	0.00	0.00
Support Serv - Pupil	104,381.41	0.00	104,381.41	0.00	0.00
Support Serv - Instructional	43,284.59	0.00	43,284.59	0.00	0.00
Support Serv - Board of Ed	15,303.00	0.00	15,303.00	0.00	0.00
Support Serv - Executive Adm	325,537.89	170.09	325,367.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	384,760.35	114.95	384,645.40	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	463,202.55	0.00	3,833.85	459,368.70	0.00
Pupil Transportation	219,363.31	68,750.00	150,613.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,234.00	0.00	8,234.00	0.00	0.00
Support Serv - Technology	100,930.25	0.00	0.00	100,930.25	100,930.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	141,914.14	0.00	141,914.14	0.00	0.00
Community Services	92,223.24	0.00	92,223.24	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	443,272.61	186,705.23	256,567.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	186,181.26	186,181.26	0.00	0.00	0.00
Capital Project Funds					
All Costs	234,588.16	234,588.16	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,352,707.49	**704,288.83**	**4,088,119.71**	**560,298.95**	**100,930.25**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
76210 Sandusky Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,824,027.07	13,354.50	6,810,672.57	0.00	0.00
Support Serv - Pupil	618,002.09	0.00	618,002.09	0.00	0.00
Support Serv - Instructional	78,022.19	0.00	78,022.19	0.00	0.00
Support Serv - Board of Ed	146,084.96	0.00	146,084.96	0.00	0.00
Support Serv - Executive Adm	307,921.27	3,600.00	304,321.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	617,711.16	18,677.28	599,033.88	0.00	0.00
Support Serv - Business	155,276.31	5,105.47	0.00	150,170.84	150,170.84
Operations and Maintenance	1,280,206.56	69,468.75	79,578.00	1,131,159.81	0.00
Pupil Transportation	612,397.84	2,622.12	609,775.72	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,430.10	0.00	3,430.10	0.00	0.00
Support Serv - Technology	711,435.32	41,790.45	395,617.66	274,027.21	274,027.21
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,347.09	0.00	194,347.09	0.00	0.00
Community Services	1,542.83	0.00	1,542.83	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	614.00	0.00	614.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	985,792.54	435,683.81	550,108.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,000,568.75	1,000,568.75	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,537,380.08	**1,590,871.13**	**10,391,151.09**	**1,555,357.86**	**424,198.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
77010 Manistique Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,469,051.13	2,532.41	5,466,518.72	0.00	0.00
Support Serv - Pupil	249,152.18	0.00	249,152.18	0.00	0.00
Support Serv - Instructional	302,477.02	4,625.50	297,851.52	0.00	0.00
Support Serv - Board of Ed	44,829.78	0.00	44,829.78	0.00	0.00
Support Serv - Executive Adm	205,469.81	0.00	205,469.81	0.00	0.00
Support Serv - Grant Writer	4,680.00	0.00	4,680.00	0.00	0.00
Support Serv - School Adm	477,194.50	0.00	477,194.50	0.00	0.00
Support Serv - Business	244,084.71	216.06	7,880.00	235,988.65	235,988.65
Operations and Maintenance	1,540,837.03	405,297.26	154,341.96	981,197.81	0.00
Pupil Transportation	431,484.71	5,234.10	426,250.61	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	300.00	0.00	300.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	55,422.20	0.00	33,079.00	22,343.20	22,343.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,393.28	0.00	18,393.28	0.00	0.00
Community Services	146,697.52	0.00	146,697.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	817.00	0.00	817.00	0.00	0.00
Pupil Transportation	18,678.07	0.00	18,678.07	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	732,517.12	239,284.18	493,232.94	0.00	0.00
Community Services	284,355.00	124,122.99	160,232.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	829,098.36	829,098.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	61,478.86	61,478.86	0.00	0.00	0.00
Trust Funds					
All Costs *	22,500.00	0.00	22,500.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,139,518.28	**1,671,889.72**	**8,228,098.90**	**1,239,529.66**	**258,331.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78000 Shiawassee Regional ESD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	825,095.88	121,064.87	704,031.01	0.00	0.00
Support Serv - Pupil	1,113,327.97	0.00	1,113,327.97	0.00	0.00
Support Serv - Instructional	2,307,372.80	19,187.57	2,288,185.23	0.00	0.00
Support Serv - Board of Ed	6,653.74	0.00	6,653.74	0.00	0.00
Support Serv - Executive Adm	539,305.40	0.00	539,305.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	903,756.31	0.00	102,552.94	801,203.37	801,203.37
Operations and Maintenance	196,566.68	2,637.29	8,549.83	185,379.56	0.00
Pupil Transportation	4,711.96	0.00	4,711.96	0.00	0.00
Support Serv - Planning & Research	47,405.21	0.00	47,405.21	0.00	0.00
Support Serv - Communication	6,600.08	0.00	6,600.08	0.00	0.00
Support Serv - Staff & Personnel	107,115.57	0.00	10,063.60	97,051.97	97,051.97
Support Serv - Technology	1,368,785.84	132,297.24	115,389.09	1,121,099.51	1,121,099.51
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	102,424.64	0.00	102,424.64	0.00	0.00
Community Services	1,027,565.87	0.00	1,027,565.87	0.00	0.00
Payments to Government Agencies	3,208,524.42	3,208,524.42	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,247,014.73	10,383.62	4,236,631.11	0.00	0.00
Support Serv - Pupil	7,983,546.46	137.45	7,983,409.01	0.00	0.00
Support Serv - Instructional	1,630,114.38	0.00	1,630,114.38	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	388,289.73	0.00	388,289.73	0.00	0.00
Support Serv - Business	72,166.33	0.00	0.00	72,166.33	72,166.33
Operations and Maintenance	444,466.05	11,454.38	27,322.02	405,689.65	0.00
Pupil Transportation	2,029,855.53	0.00	2,029,855.53	0.00	0.00
Support Serv - Planning & Research	191,699.14	0.00	191,699.14	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	143.86	0.00	143.86	0.00	0.00
Support Serv - Technology	86,837.16	0.00	0.00	86,837.16	86,837.16
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	386,273.10	6,363.77	379,909.33	0.00	0.00
Community Services	42,169.10	0.00	42,169.10	0.00	0.00
Payments to Government Agencies	1,698,603.05	1,601,707.78	96,895.27	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	38,474.38	38,474.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,650,170.30	2,650,170.30	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,655,035.67	**7,802,403.07**	**23,083,205.05**	**2,769,427.55**	**2,178,358.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78020 Byron Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,308,482.54	95,597.32	5,212,885.22	0.00	0.00
Support Serv - Pupil	190,390.88	0.00	190,390.88	0.00	0.00
Support Serv - Instructional	158,007.87	19,844.00	138,163.87	0.00	0.00
Support Serv - Board of Ed	19,070.02	0.00	19,070.02	0.00	0.00
Support Serv - Executive Adm	303,107.39	0.00	303,107.39	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	455,945.85	0.00	455,945.85	0.00	0.00
Support Serv - Business	135,243.47	28,365.84	2,866.60	104,011.03	104,011.03
Operations and Maintenance	917,431.03	5,426.71	71,638.49	840,365.83	0.00
Pupil Transportation	662,452.27	259,352.00	403,100.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	110,888.30	30,512.30	0.00	80,376.00	80,376.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	245,253.40	20,719.00	224,534.40	0.00	0.00
Community Services	171,167.13	80,528.67	90,638.46	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	692,555.16	209,603.35	482,951.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	860,966.93	860,966.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,230,962.24	**1,610,916.12**	**7,595,293.26**	**1,024,752.86**	**184,387.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78030 Durand Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,220,245.51	0.00	9,220,245.51	0.00	0.00
Support Serv - Pupil	411,857.49	0.00	411,857.49	0.00	0.00
Support Serv - Instructional	299,128.74	0.00	299,128.74	0.00	0.00
Support Serv - Board of Ed	51,922.55	0.00	51,922.55	0.00	0.00
Support Serv - Executive Adm	316,754.89	0.00	316,754.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	939,095.54	0.00	939,095.54	0.00	0.00
Support Serv - Business	354,576.43	6,916.65	0.00	347,659.78	347,659.78
Operations and Maintenance	1,541,893.40	74,326.00	43,145.22	1,424,422.18	0.00
Pupil Transportation	545,014.12	53,176.80	491,837.32	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	225.00	0.00	225.00	0.00	0.00
Support Serv - Technology	350,976.76	5,995.01	69,223.19	275,758.56	275,758.56
Support Serv - Pupil Accounting	2,148.38	0.00	2,148.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	445,574.67	0.00	445,574.67	0.00	0.00
Community Services	4,842.89	0.00	4,842.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,528,706.54	1,528,706.54	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	851,864.36	423,515.43	428,348.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,204,043.76	3,204,043.76	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,316,848.70	7,316,848.70	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,385,719.73	**12,613,528.89**	**12,724,350.32**	**2,047,840.52**	**623,418.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78040 Laingsburg Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,234,556.29	258,172.61	7,976,383.68	0.00	0.00
Support Serv - Pupil	346,301.30	0.00	346,301.30	0.00	0.00
Support Serv - Instructional	229,020.00	6,241.73	222,778.27	0.00	0.00
Support Serv - Board of Ed	43,859.82	0.00	43,859.82	0.00	0.00
Support Serv - Executive Adm	246,435.50	0.00	246,435.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	904,933.39	0.00	904,933.39	0.00	0.00
Support Serv - Business	340,644.24	2,704.56	23,345.17	314,594.51	314,594.51
Operations and Maintenance	1,731,494.54	80,809.69	284,210.82	1,366,474.03	0.00
Pupil Transportation	498,403.17	240.00	498,163.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	4,531.00	0.00	4,531.00	0.00	0.00
Support Serv - Staff & Personnel	8,337.20	0.00	0.00	8,337.20	8,337.20
Support Serv - Technology	43,227.66	0.00	0.00	43,227.66	43,227.66
Support Serv - Pupil Accounting	39,075.80	0.00	39,075.80	0.00	0.00
Support Serv - Central - Other	417.00	0.00	417.00	0.00	0.00
Support Serv - Other	327,400.22	15,516.19	311,884.03	0.00	0.00
Community Services	125,754.91	3,269.97	122,484.94	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	495,362.36	495,362.36	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	754,394.63	238,640.47	515,754.16	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,917,892.86	3,917,892.86	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,109,616.01	5,109,616.01	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,401,657.90	**10,128,466.45**	**11,540,558.05**	**1,732,633.40**	**366,159.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78060 Morrice Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,811,099.31	0.00	3,811,099.31	0.00	0.00
Support Serv - Pupil	167,477.23	0.00	167,477.23	0.00	0.00
Support Serv - Instructional	320,253.35	31,753.38	288,499.97	0.00	0.00
Support Serv - Board of Ed	33,259.29	0.00	33,259.29	0.00	0.00
Support Serv - Executive Adm	386,732.40	0.00	386,732.40	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	345,175.31	0.00	345,175.31	0.00	0.00
Support Serv - Business	98,937.15	648.14	0.00	98,289.01	98,289.01
Operations and Maintenance	642,417.35	45,982.98	47,788.45	548,645.92	0.00
Pupil Transportation	188,030.31	0.00	188,030.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	122,325.79	6,845.95	115,479.84	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	400,308.88	62,588.10	337,720.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,009,512.00	1,009,512.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,525,528.37	**1,157,330.55**	**5,721,262.89**	**646,934.93**	**98,289.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78070 New Lothrop Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,461,428.54	89,399.84	6,372,028.70	0.00	0.00
Support Serv - Pupil	465,109.26	0.00	465,109.26	0.00	0.00
Support Serv - Instructional	83,414.37	0.00	83,414.37	0.00	0.00
Support Serv - Board of Ed	22,190.94	0.00	22,190.94	0.00	0.00
Support Serv - Executive Adm	399,779.96	0.00	399,779.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	460,247.84	0.00	460,247.84	0.00	0.00
Support Serv - Business	184,499.74	0.00	7,105.50	177,394.24	177,394.24
Operations and Maintenance	1,254,208.28	390,684.84	75,878.54	787,644.90	0.00
Pupil Transportation	296,329.67	0.00	296,329.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	262,559.27	24,690.22	679.40	237,189.65	237,189.65
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,081.04	2,262.25	345,818.79	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	728,867.05	294,354.13	434,512.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,335,199.48	1,335,199.48	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,114,186.82	2,114,186.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,416,102.26	**4,250,777.58**	**8,963,095.89**	**1,202,228.79**	**414,583.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78080 Perry Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,048,652.32	65,020.76	6,983,631.56	0.00	0.00
Support Serv - Pupil	193,409.26	0.00	193,409.26	0.00	0.00
Support Serv - Instructional	378,197.92	0.00	378,197.92	0.00	0.00
Support Serv - Board of Ed	54,330.61	0.00	54,330.61	0.00	0.00
Support Serv - Executive Adm	347,706.00	0.00	347,706.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	670,501.59	0.00	670,501.59	0.00	0.00
Support Serv - Business	207,696.71	3,528.74	7,287.58	196,880.39	196,880.39
Operations and Maintenance	1,215,064.73	9,518.04	59,420.51	1,146,126.18	0.00
Pupil Transportation	1,683,234.65	0.00	1,683,234.65	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,010.76	0.00	15,010.76	0.00	0.00
Support Serv - Staff & Personnel	494.51	0.00	494.51	0.00	0.00
Support Serv - Technology	336,513.13	0.00	0.00	336,513.13	336,513.13
Support Serv - Pupil Accounting	26,617.25	0.00	26,617.25	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	310,955.77	189.48	310,766.29	0.00	0.00
Community Services	229,020.58	0.00	229,020.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	813,341.14	307,811.66	505,529.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,934,251.51	4,934,251.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	577,687.31	577,687.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,042,685.75	**5,898,007.50**	**11,465,158.55**	**1,679,519.70**	**533,393.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78100 Corunna Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,641,795.07	75,763.03	12,566,032.04	0.00	0.00
Support Serv - Pupil	999,358.92	68,992.38	930,366.54	0.00	0.00
Support Serv - Instructional	610,513.67	132,810.02	477,703.65	0.00	0.00
Support Serv - Board of Ed	50,059.33	0.00	50,059.33	0.00	0.00
Support Serv - Executive Adm	429,614.32	0.00	429,614.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,259,680.94	481.61	1,259,199.33	0.00	0.00
Support Serv - Business	238,393.23	9,396.92	2,682.01	226,314.30	226,314.30
Operations and Maintenance	2,031,412.02	224,783.15	251,933.32	1,554,695.55	0.00
Pupil Transportation	657,736.90	0.00	657,736.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,710.94	0.00	0.00	2,710.94	2,710.94
Support Serv - Technology	334,096.80	1,389.42	104,750.35	227,957.03	227,957.03
Support Serv - Pupil Accounting	2,812.00	0.00	2,812.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	452,859.80	2,921.01	449,938.79	0.00	0.00
Community Services	498,485.61	182,038.90	316,446.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,209,212.09	1,172,628.64	1,036,583.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,545,151.49	1,545,151.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,775,662.39	1,775,662.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,739,555.52	**5,192,018.96**	**18,535,858.74**	**2,011,677.82**	**456,982.27**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
78110 Owosso Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	22,995,533.40	2,470.57	22,993,062.83	0.00	0.00
Support Serv - Pupil	668,081.84	0.00	668,081.84	0.00	0.00
Support Serv - Instructional	960,602.27	0.00	960,602.27	0.00	0.00
Support Serv - Board of Ed	104,521.49	0.00	104,521.49	0.00	0.00
Support Serv - Executive Adm	404,753.66	0.00	404,753.66	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,629,042.77	2,490.32	2,626,552.45	0.00	0.00
Support Serv - Business	321,928.35	0.00	17,802.72	304,125.63	304,125.63
Operations and Maintenance	3,366,517.91	54,494.45	102,728.12	3,209,295.34	0.00
Pupil Transportation	1,047,711.57	6,781.00	1,040,930.57	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,022.86	0.00	55,022.86	0.00	0.00
Support Serv - Staff & Personnel	364,032.36	0.00	135,291.76	228,740.60	228,740.60
Support Serv - Technology	504,607.64	0.00	67,927.82	436,679.82	436,679.82
Support Serv - Pupil Accounting	106,690.98	0.00	106,690.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	522,435.51	9,574.50	512,861.01	0.00	0.00
Community Services	611,204.69	163,308.14	447,896.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,332,329.18	1,332,329.18	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,539,805.64	1,077,373.60	1,462,432.04	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,772,500.00	2,772,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,180,465.87	3,180,465.87	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,487,787.99	**8,601,787.63**	**31,707,158.97**	**4,178,841.39**	**969,546.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79000 Tuscola ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	210,922.30	0.00	210,922.30	0.00	0.00
Support Serv - Pupil	1,058,618.97	810.00	1,057,808.97	0.00	0.00
Support Serv - Instructional	1,840,957.52	1,387.49	1,839,570.03	0.00	0.00
Support Serv - Board of Ed	11,244.53	0.00	11,244.53	0.00	0.00
Support Serv - Executive Adm	332,739.61	0.00	332,739.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	62,931.35	420.53	3,295.02	59,215.80	59,215.80
Operations and Maintenance	78,579.07	0.00	6,871.50	71,707.57	0.00
Pupil Transportation	1,236.75	0.00	1,236.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,379.00	0.00	3,379.00	0.00	0.00
Support Serv - Staff & Personnel	37,741.24	0.00	9,807.35	27,933.89	27,933.89
Support Serv - Technology	279,780.74	0.00	0.00	279,780.74	279,780.74
Support Serv - Pupil Accounting	74,191.08	0.00	74,191.08	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	184,972.59	0.00	184,972.59	0.00	0.00
Payments to Government Agencies	2,024,717.90	2,024,717.90	0.00	0.00	0.00
Facilities Acquisition	20,265.39	20,265.39	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,638,179.53	263,430.64	7,374,748.89	0.00	0.00
Support Serv - Pupil	6,274,295.85	21,757.40	6,252,538.45	0.00	0.00
Support Serv - Instructional	3,476,787.67	72,691.22	3,404,096.45	0.00	0.00
Support Serv - Board of Ed	32,758.25	0.00	32,758.25	0.00	0.00
Support Serv - Executive Adm	75,479.16	0.00	75,479.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,364,952.42	177,915.16	1,187,037.26	0.00	0.00
Support Serv - Business	690,445.13	12,256.03	84,732.17	593,456.93	593,456.93
Operations and Maintenance	1,290,727.52	40,084.77	18,384.84	1,232,257.91	0.00
Pupil Transportation	1,712,460.56	122,902.78	1,589,557.78	0.00	0.00
Support Serv - Planning & Research	115,275.84	0.00	115,275.84	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	157,919.31	0.00	51,932.76	105,986.55	105,986.55
Support Serv - Technology	708,354.61	0.00	5,461.80	702,892.81	702,892.81
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	402,664.65	60,858.33	341,806.32	0.00	0.00
Community Services	556,013.09	20,426.76	535,586.33	0.00	0.00
Payments to Government Agencies	2,807,038.26	2,705,515.53	101,522.73	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	163,245.29	163,245.29	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	33,688,875.18	**5,708,685.22**	**24,906,957.76**	**3,073,232.20**	**1,769,266.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79010 Akron-Fairgrove Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,578,377.74	170.34	2,578,207.40	0.00	0.00
Support Serv - Pupil	321,769.97	0.00	321,769.97	0.00	0.00
Support Serv - Instructional	371,806.04	0.00	371,806.04	0.00	0.00
Support Serv - Board of Ed	50,166.28	0.00	50,166.28	0.00	0.00
Support Serv - Executive Adm	215,942.57	0.00	215,942.57	0.00	0.00
Support Serv - Grant Writer	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - School Adm	375,143.66	0.00	375,143.66	0.00	0.00
Support Serv - Business	105,444.61	23,222.09	18,922.00	63,300.52	63,300.52
Operations and Maintenance	371,459.70	9,235.00	22,543.37	339,681.33	0.00
Pupil Transportation	239,674.32	53,267.00	186,407.32	0.00	0.00
Support Serv - Planning & Research	6,946.00	0.00	6,946.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	60,435.93	1,319.00	13,146.46	45,970.47	45,970.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	123,238.30	19,877.60	103,360.70	0.00	0.00
Community Services	3,600.00	0.00	3,600.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	70,675.00	58,675.00	12,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	317,670.80	151,000.55	166,670.25	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	839,812.50	839,812.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,729,229.33	2,729,229.33	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,786,392.75	**3,885,808.41**	**4,451,632.02**	**448,952.32**	**109,270.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79020 Caro Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,501,454.73	11,707.29	11,489,747.44	0.00	0.00
Support Serv - Pupil	940,351.76	0.00	940,351.76	0.00	0.00
Support Serv - Instructional	456,759.73	0.00	456,759.73	0.00	0.00
Support Serv - Board of Ed	46,004.09	0.00	46,004.09	0.00	0.00
Support Serv - Executive Adm	289,331.36	0.00	289,331.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,142,608.03	0.00	1,142,608.03	0.00	0.00
Support Serv - Business	298,107.53	20,575.49	157,380.86	120,151.18	120,151.18
Operations and Maintenance	1,748,517.85	136,915.84	269,202.43	1,342,399.58	0.00
Pupil Transportation	1,025,741.06	0.00	1,025,741.06	0.00	0.00
Support Serv - Planning & Research	200.00	0.00	200.00	0.00	0.00
Support Serv - Communication	69,964.16	0.00	69,964.16	0.00	0.00
Support Serv - Staff & Personnel	7,093.31	0.00	4,536.06	2,557.25	2,557.25
Support Serv - Technology	305,106.48	103,522.95	4,711.50	196,872.03	196,872.03
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	546,465.69	7,441.18	539,024.51	0.00	0.00
Community Services	32,569.14	0.00	32,569.14	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	11,928.62	0.00	11,928.62	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,127,385.83	519,126.60	608,259.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,581,623.40	7,581,623.40	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,131,212.77	**8,380,912.75**	**17,088,319.98**	**1,661,980.04**	**319,580.46**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79030 Cass City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,320,621.12	78,795.90	7,241,825.22	0.00	0.00
Support Serv - Pupil	786,962.04	0.00	786,962.04	0.00	0.00
Support Serv - Instructional	217,111.82	96,034.68	121,077.14	0.00	0.00
Support Serv - Board of Ed	28,249.59	0.00	28,249.59	0.00	0.00
Support Serv - Executive Adm	308,504.09	0.00	308,504.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	514,712.31	0.00	514,712.31	0.00	0.00
Support Serv - Business	149,753.58	30,948.00	3,372.35	115,433.23	115,433.23
Operations and Maintenance	1,234,607.40	331,308.27	23,735.38	879,563.75	0.00
Pupil Transportation	365,457.71	0.00	365,457.71	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,213.00	0.00	0.00	3,213.00	3,213.00
Support Serv - Technology	372,645.25	25,638.42	0.00	347,006.83	347,006.83
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	269,346.33	27,293.40	242,052.93	0.00	0.00
Community Services	262,620.93	0.00	262,620.93	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,058.84	32,058.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	911,127.83	395,079.07	516,048.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	870,182.50	870,182.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,994,847.30	1,994,847.30	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,642,021.64	**3,882,186.38**	**10,414,618.45**	**1,345,216.81**	**465,653.06**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79080 Kingston Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,072,395.69	1,976.01	4,070,419.68	0.00	0.00
Support Serv - Pupil	298,744.87	0.00	298,744.87	0.00	0.00
Support Serv - Instructional	63,378.06	3,528.50	59,849.56	0.00	0.00
Support Serv - Board of Ed	44,165.52	14,917.44	29,248.08	0.00	0.00
Support Serv - Executive Adm	255,518.14	0.00	255,518.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	447,562.99	1,588.38	445,974.61	0.00	0.00
Support Serv - Business	166,000.78	0.00	0.00	166,000.78	166,000.78
Operations and Maintenance	1,598,780.77	172,269.24	657,054.13	769,457.40	0.00
Pupil Transportation	265,786.63	0.00	265,786.63	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,807.00	0.00	575.00	1,232.00	1,232.00
Support Serv - Technology	317,165.42	128,457.78	79,148.12	109,559.52	109,559.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	185,289.28	15,060.48	170,228.80	0.00	0.00
Community Services	161,678.75	13,158.36	148,520.39	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	671,512.24	269,955.55	401,556.69	0.00	0.00
Community Services	26,111.90	0.00	26,111.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	529,791.70	529,791.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	218,270.38	218,270.38	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,323,960.12	**1,368,973.82**	**6,908,736.60**	**1,046,249.70**	**276,792.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79090 Mayville Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,886,917.18	0.00	3,886,917.18	0.00	0.00
Support Serv - Pupil	254,041.58	0.00	254,041.58	0.00	0.00
Support Serv - Instructional	56,336.39	0.00	56,336.39	0.00	0.00
Support Serv - Board of Ed	49,862.61	0.00	49,862.61	0.00	0.00
Support Serv - Executive Adm	221,421.52	0.00	221,421.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	510,621.25	0.00	510,621.25	0.00	0.00
Support Serv - Business	183,902.06	30,827.96	0.00	153,074.10	153,074.10
Operations and Maintenance	751,810.77	44,184.23	0.00	707,626.54	0.00
Pupil Transportation	504,081.05	153,147.20	350,933.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	55.00	0.00	0.00	55.00	55.00
Support Serv - Technology	219,909.73	21,100.32	69,769.47	129,039.94	129,039.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	213,079.49	2,625.00	210,454.49	0.00	0.00
Community Services	844.44	0.00	844.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	36,000.00	0.00	36,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	697,699.10	433,957.90	263,741.20	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	830,500.00	830,500.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,230.00	40,230.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,457,312.17	**1,556,572.61**	**5,910,943.98**	**989,795.58**	**282,169.04**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79100 Millington Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,922,180.15	0.00	7,922,180.15	0.00	0.00
Support Serv - Pupil	514,617.51	0.00	514,617.51	0.00	0.00
Support Serv - Instructional	161,520.09	0.00	161,520.09	0.00	0.00
Support Serv - Board of Ed	46,495.95	0.00	46,495.95	0.00	0.00
Support Serv - Executive Adm	156,825.77	0.00	156,825.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	765,536.54	0.00	765,536.54	0.00	0.00
Support Serv - Business	387,816.20	56,268.39	0.00	331,547.81	331,547.81
Operations and Maintenance	1,159,536.30	38,032.98	55,115.19	1,066,388.13	0.00
Pupil Transportation	814,981.34	157,450.24	657,531.10	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	7,573.58	0.00	0.00	7,573.58	7,573.58
Support Serv - Technology	352,241.95	176,793.72	21,669.93	153,778.30	153,778.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,833.77	68,403.95	273,429.82	0.00	0.00
Community Services	17,107.00	298.45	16,808.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,023,625.29	535,829.70	487,795.59	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	620,300.00	620,300.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	426,305.45	426,305.45	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,718,496.89	**2,079,682.88**	**11,079,526.19**	**1,559,287.82**	**492,899.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79110 Reese Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,675,886.24	40,225.18	5,635,661.06	0.00	0.00
Support Serv - Pupil	409,652.23	0.00	409,652.23	0.00	0.00
Support Serv - Instructional	260,397.10	0.00	260,397.10	0.00	0.00
Support Serv - Board of Ed	34,456.32	0.00	34,456.32	0.00	0.00
Support Serv - Executive Adm	215,459.80	0.00	215,459.80	0.00	0.00
Support Serv - Grant Writer	292.50	0.00	292.50	0.00	0.00
Support Serv - School Adm	556,827.51	0.00	556,827.51	0.00	0.00
Support Serv - Business	297,281.72	33,796.26	27,141.19	236,344.27	236,344.27
Operations and Maintenance	961,676.61	44,196.00	57,448.71	860,031.90	0.00
Pupil Transportation	342,686.53	0.00	342,686.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,879.40	0.00	1,879.40	0.00	0.00
Support Serv - Staff & Personnel	14,189.60	0.00	977.59	13,212.01	13,212.01
Support Serv - Technology	162,795.31	0.00	8,076.08	154,719.23	154,719.23
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	240,536.05	0.00	240,536.05	0.00	0.00
Community Services	31,766.57	0.00	31,766.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	989,337.28	78,827.94	910,509.34	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	529,201.77	529,201.77	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,158,870.39	1,158,870.39	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,883,192.93	**1,885,117.54**	**8,733,767.98**	**1,264,307.41**	**404,275.51**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79145 Unionville-Sebewaing Area S.D.
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,872,232.05	0.00	4,872,232.05	0.00	0.00
Support Serv - Pupil	403,220.88	0.00	403,220.88	0.00	0.00
Support Serv - Instructional	144,403.91	0.00	144,403.91	0.00	0.00
Support Serv - Board of Ed	55,940.39	0.00	55,940.39	0.00	0.00
Support Serv - Executive Adm	248,778.99	0.00	248,778.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	604,915.43	0.00	604,915.43	0.00	0.00
Support Serv - Business	241,607.64	9,500.11	4,164.13	227,943.40	227,943.40
Operations and Maintenance	1,039,356.21	167,404.57	20,802.63	851,149.01	0.00
Pupil Transportation	308,663.21	0.00	308,663.21	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	7,100.00	0.00	7,100.00	0.00	0.00
Support Serv - Staff & Personnel	475.00	0.00	475.00	0.00	0.00
Support Serv - Technology	266,572.90	0.00	36,888.89	229,684.01	229,684.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,144.68	0.00	244,144.68	0.00	0.00
Community Services	7,548.88	0.00	7,548.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	8,141.17	8,141.17	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	694,912.83	286,274.89	408,637.94	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,563,245.00	1,563,245.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,771,808.51	2,771,808.51	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,483,067.68	**4,806,374.25**	**7,367,917.01**	**1,308,776.42**	**457,627.41**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
79150 Vassar Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,966,848.80	4,505.52	7,962,343.28	0.00	0.00
Support Serv - Pupil	797,961.97	0.00	797,961.97	0.00	0.00
Support Serv - Instructional	435,882.94	0.00	435,882.94	0.00	0.00
Support Serv - Board of Ed	101,035.42	0.00	101,035.42	0.00	0.00
Support Serv - Executive Adm	291,414.49	0.00	291,414.49	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	795,782.45	0.00	795,782.45	0.00	0.00
Support Serv - Business	161,231.83	3,177.77	0.00	158,054.06	158,054.06
Operations and Maintenance	1,244,609.63	80,746.89	3,778.32	1,160,084.42	0.00
Pupil Transportation	539,357.47	0.00	539,357.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,530.07	0.00	30,530.07	0.00	0.00
Support Serv - Staff & Personnel	125,015.59	0.00	28,892.37	96,123.22	96,123.22
Support Serv - Technology	459,663.14	230,250.09	0.00	229,413.05	229,413.05
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	341,170.40	10,472.94	330,697.46	0.00	0.00
Community Services	21,449.35	0.00	21,449.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	64,050.00	64,050.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,362,216.12	746,467.97	615,748.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	784,699.60	784,699.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	528,025.42	528,025.42	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,050,944.69	**2,452,396.20**	**11,954,873.74**	**1,643,674.75**	**483,590.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80000 Van Buren ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,890,502.57	0.00	2,890,502.57	0.00	0.00
Support Serv - Pupil	2,590,413.05	0.00	2,590,413.05	0.00	0.00
Support Serv - Instructional	2,845,348.13	0.00	2,845,348.13	0.00	0.00
Support Serv - Board of Ed	196,712.29	0.00	196,712.29	0.00	0.00
Support Serv - Executive Adm	412,316.95	7,627.24	404,689.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	19,200.00	0.00	19,200.00	0.00	0.00
Support Serv - Business	1,109,332.02	354.09	1,775.58	1,107,202.35	1,107,202.35
Operations and Maintenance	852,134.41	23,271.70	65,472.15	763,390.56	0.00
Pupil Transportation	262,338.72	0.00	262,338.72	0.00	0.00
Support Serv - Planning & Research	2,760.00	0.00	2,760.00	0.00	0.00
Support Serv - Communication	151,892.91	0.00	151,892.91	0.00	0.00
Support Serv - Staff & Personnel	333,154.39	0.00	6,334.79	326,819.60	326,819.60
Support Serv - Technology	2,096,651.18	49,881.59	27,890.09	2,018,879.50	2,018,879.50
Support Serv - Pupil Accounting	47,105.75	0.00	47,105.75	0.00	0.00
Support Serv - Central - Other	11,500.00	0.00	11,500.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	267,133.07	0.00	267,133.07	0.00	0.00
Payments to Government Agencies	738,751.10	738,751.10	0.00	0.00	0.00
Facilities Acquisition	6,627.88	6,627.88	0.00	0.00	0.00
Special Revenue Funds					
Instructional	15,456,010.82	296,216.99	15,159,793.83	0.00	0.00
Support Serv - Pupil	13,057,117.02	0.00	13,057,117.02	0.00	0.00
Support Serv - Instructional	3,571,808.85	0.00	3,571,808.85	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	663,868.23	0.00	663,868.23	0.00	0.00
Support Serv - Business	87,007.50	14,770.62	0.00	72,236.88	72,236.88
Operations and Maintenance	1,954,658.46	133,529.53	2,987.00	1,818,141.93	0.00
Pupil Transportation	2,686,327.48	347,977.50	2,338,349.98	0.00	0.00
Support Serv - Planning & Research	259,413.51	0.00	259,413.51	0.00	0.00
Support Serv - Communication	100,164.67	0.00	100,164.67	0.00	0.00
Support Serv - Staff & Personnel	4,300.00	0.00	0.00	4,300.00	4,300.00
Support Serv - Technology	275,683.53	30,300.89	0.00	245,382.64	245,382.64
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	139,313.98	82,486.47	56,827.51	0.00	0.00
Community Services	39,334.21	0.00	39,334.21	0.00	0.00
Payments to Government Agencies	3,102,114.00	3,102,114.00	0.00	0.00	0.00
Facilities Acquisition	939,212.96	930,593.67	8,619.29	0.00	0.00
Debt Service Funds					
All Costs **	1,250,000.00	1,250,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,273,596.36	1,273,596.36	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,693,806.00	**8,288,099.63**	**45,049,352.91**	**6,356,353.46**	**3,774,820.97**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80010 South Haven Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	14,493,563.99	106.87	14,493,457.12	0.00	0.00
Support Serv - Pupil	774,337.01	0.00	774,337.01	0.00	0.00
Support Serv - Instructional	701,959.62	5,939.37	696,020.25	0.00	0.00
Support Serv - Board of Ed	85,837.97	0.00	85,837.97	0.00	0.00
Support Serv - Executive Adm	314,897.23	0.00	314,897.23	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,521,078.97	0.00	1,521,078.97	0.00	0.00
Support Serv - Business	869,895.29	86,946.96	225,157.58	557,790.75	557,790.75
Operations and Maintenance	2,708,694.15	102,811.94	34,597.65	2,571,284.56	0.00
Pupil Transportation	859,038.02	0.00	859,038.02	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	26,022.42	0.00	3,697.43	22,324.99	22,324.99
Support Serv - Technology	813,873.53	243,944.09	158,147.17	411,782.27	411,782.27
Support Serv - Pupil Accounting	37,893.58	0.00	37,893.58	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	588,377.59	13,877.04	574,500.55	0.00	0.00
Community Services	33,390.92	0.00	33,390.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	16,052.46	0.00	16,052.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,585,880.47	718,553.05	867,327.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	10,140,307.59	10,140,307.59	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,896,762.63	2,896,762.63	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,467,863.44	**14,209,249.54**	**20,695,431.33**	**3,563,182.57**	**991,898.01**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80020 Bangor Public Schools (Van Buren)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,122,909.40	115.43	7,122,793.97	0.00	0.00
Support Serv - Pupil	344,275.57	0.00	344,275.57	0.00	0.00
Support Serv - Instructional	533,733.95	0.00	533,733.95	0.00	0.00
Support Serv - Board of Ed	39,828.34	0.00	39,828.34	0.00	0.00
Support Serv - Executive Adm	520,247.69	0.00	520,247.69	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,053,618.13	0.00	1,053,618.13	0.00	0.00
Support Serv - Business	635,515.33	1,437.50	81,897.11	552,180.72	552,180.72
Operations and Maintenance	1,782,932.08	187,458.13	219,328.29	1,376,145.66	0.00
Pupil Transportation	930,940.46	185,627.07	745,313.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	19,949.10	0.00	19,949.10	0.00	0.00
Support Serv - Staff & Personnel	4,806.95	0.00	1,413.80	3,393.15	3,393.15
Support Serv - Technology	310,537.62	34,116.27	187,274.92	89,146.43	89,146.43
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	313,380.25	0.00	313,380.25	0.00	0.00
Community Services	121,881.26	0.00	121,881.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	32,713.74	32,713.74	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	111,101.56	110,798.62	25.54	277.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,022,693.84	443,087.12	579,606.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	911,677.57	911,677.57	0.00	0.00	0.00
Capital Project Funds					
All Costs	281,669.54	281,669.54	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,094,412.38	**2,188,700.99**	**11,884,568.03**	**2,021,143.36**	**644,720.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80040 Covert Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,084,759.47	0.00	3,084,759.47	0.00	0.00
Support Serv - Pupil	180,777.39	0.00	180,777.39	0.00	0.00
Support Serv - Instructional	80,044.91	0.00	80,044.91	0.00	0.00
Support Serv - Board of Ed	44,404.12	0.00	44,404.12	0.00	0.00
Support Serv - Executive Adm	386,491.94	0.00	386,491.94	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	311,247.11	0.00	311,247.11	0.00	0.00
Support Serv - Business	110,050.74	1,275.80	0.00	108,774.94	108,774.94
Operations and Maintenance	941,894.37	166.44	11,435.53	930,292.40	0.00
Pupil Transportation	282,124.98	0.00	282,124.98	0.00	0.00
Support Serv - Planning & Research	37,752.52	0.00	37,752.52	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	62,637.85	0.00	4,224.74	58,413.11	58,413.11
Support Serv - Technology	187,904.31	0.00	0.00	187,904.31	187,904.31
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	42,370.65	0.00	42,370.65	0.00	0.00
Community Services	22,354.71	0.00	22,354.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	315,685.50	151,026.04	164,659.46	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,090,500.57	**152,468.28**	**4,652,647.53**	**1,285,384.76**	**355,092.36**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80050 Decatur Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,358,605.26	0.00	5,358,605.26	0.00	0.00
Support Serv - Pupil	185,576.03	0.00	185,576.03	0.00	0.00
Support Serv - Instructional	98,745.43	0.00	98,745.43	0.00	0.00
Support Serv - Board of Ed	46,588.78	0.00	46,588.78	0.00	0.00
Support Serv - Executive Adm	274,700.64	0.00	274,700.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	469,885.45	0.00	469,885.45	0.00	0.00
Support Serv - Business	394,565.03	3,363.18	5,915.50	385,286.35	385,286.35
Operations and Maintenance	1,038,949.95	98,031.08	73,090.04	867,828.83	0.00
Pupil Transportation	396,361.52	8,282.46	388,079.06	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	454,798.11	0.00	328,320.91	126,477.20	126,477.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,437.35	0.00	304,437.35	0.00	0.00
Community Services	20,442.45	0.00	20,442.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	10,366.00	10,366.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	692,889.31	386,193.01	306,696.30	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,130,237.05	2,130,237.05	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.25	0.25	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,877,148.61	**2,636,473.03**	**7,861,083.20**	**1,379,592.38**	**511,763.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80090 Bloomingdale Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,936,837.28	2,878.85	8,933,958.43	0.00	0.00
Support Serv - Pupil	292,365.20	0.00	292,365.20	0.00	0.00
Support Serv - Instructional	143,125.42	0.00	143,125.42	0.00	0.00
Support Serv - Board of Ed	73,193.51	0.00	73,193.51	0.00	0.00
Support Serv - Executive Adm	215,573.27	1,279.70	214,293.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	923,336.11	0.00	923,336.11	0.00	0.00
Support Serv - Business	275,102.68	0.00	0.00	275,102.68	275,102.68
Operations and Maintenance	1,720,079.43	71,162.90	187,850.08	1,461,066.45	0.00
Pupil Transportation	913,372.19	13,783.60	899,588.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	2,050.00	0.00	0.00	2,050.00	2,050.00
Support Serv - Technology	242,117.52	0.00	57,887.70	184,229.82	184,229.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	383,599.18	18,723.00	364,876.18	0.00	0.00
Community Services	1,137.00	0.00	1,137.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	434,262.00	434,262.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	67,317.29	0.00	67,317.29	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,063,259.92	387,122.35	676,137.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,463,705.70	3,463,705.70	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,150,433.70	**4,392,918.10**	**12,835,066.65**	**1,922,448.95**	**461,382.50**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80110 Gobles Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,895,126.94	0.00	4,895,126.94	0.00	0.00
Support Serv - Pupil	161,420.50	0.00	161,420.50	0.00	0.00
Support Serv - Instructional	42,147.87	0.00	42,147.87	0.00	0.00
Support Serv - Board of Ed	58,793.57	0.00	58,793.57	0.00	0.00
Support Serv - Executive Adm	416,025.33	0.00	416,025.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	575,191.90	0.00	575,191.90	0.00	0.00
Support Serv - Business	143,675.82	0.00	0.00	143,675.82	143,675.82
Operations and Maintenance	859,787.46	0.00	0.00	859,787.46	0.00
Pupil Transportation	457,936.27	0.00	457,936.27	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	261,546.49	0.00	0.00	261,546.49	261,546.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	284,600.17	28,961.03	255,639.14	0.00	0.00
Community Services	205,916.63	0.00	205,916.63	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	627,856.79	251,686.69	376,170.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,861,696.51	1,861,696.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	985,539.82	985,539.82	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,837,262.07	**3,127,884.05**	**7,444,368.25**	**1,265,009.77**	**405,222.31**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80120 Hartford Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,102,906.80	118,521.81	8,984,384.99	0.00	0.00
Support Serv - Pupil	671,895.65	0.00	671,895.65	0.00	0.00
Support Serv - Instructional	828,903.82	0.00	828,903.82	0.00	0.00
Support Serv - Board of Ed	113,832.78	0.00	113,832.78	0.00	0.00
Support Serv - Executive Adm	349,885.02	0.00	349,885.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	872,770.70	0.00	872,770.70	0.00	0.00
Support Serv - Business	433,630.78	18,261.96	0.00	415,368.82	415,368.82
Operations and Maintenance	1,439,538.58	82,317.11	7,591.06	1,349,630.41	0.00
Pupil Transportation	723,047.99	285,831.00	437,216.99	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	61,522.39	0.00	61,522.39	0.00	0.00
Support Serv - Staff & Personnel	1,091.98	0.00	1,091.98	0.00	0.00
Support Serv - Technology	169,471.97	0.00	3,258.82	166,213.15	166,213.15
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	373,379.60	0.00	373,379.60	0.00	0.00
Community Services	9,762.99	0.00	9,762.99	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	101,659.06	101,659.06	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,129,147.28	535,252.05	593,895.23	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,231,817.02	1,231,817.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	581,373.10	581,373.10	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	18,195,637.51	**2,955,033.11**	**13,309,392.02**	**1,931,212.38**	**581,581.97**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80130 Lawrence Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,350,477.17	467.50	3,350,009.67	0.00	0.00
Support Serv - Pupil	92,545.82	0.00	92,545.82	0.00	0.00
Support Serv - Instructional	211,430.48	0.00	211,430.48	0.00	0.00
Support Serv - Board of Ed	52,591.81	0.00	52,591.81	0.00	0.00
Support Serv - Executive Adm	184,782.58	0.00	184,782.58	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	398,716.26	0.00	398,716.26	0.00	0.00
Support Serv - Business	343,206.78	6,061.00	0.00	337,145.78	337,145.78
Operations and Maintenance	760,784.40	98,504.00	193,772.79	468,507.61	0.00
Pupil Transportation	207,446.13	0.00	207,446.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	155,870.47	18,400.00	30,742.75	106,727.72	106,727.72
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	164,787.73	0.00	164,787.73	0.00	0.00
Community Services	2,017.38	0.00	2,017.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	455,510.88	207,406.12	248,104.76	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	895,026.25	895,026.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	984,659.65	984,659.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,259,853.79	**2,210,524.52**	**5,136,948.16**	**912,381.11**	**443,873.50**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80140 Lawton Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,227,366.14	631.32	7,226,734.82	0.00	0.00
Support Serv - Pupil	407,865.66	0.00	407,865.66	0.00	0.00
Support Serv - Instructional	264,948.08	0.00	264,948.08	0.00	0.00
Support Serv - Board of Ed	41,603.62	0.00	41,603.62	0.00	0.00
Support Serv - Executive Adm	324,944.45	0.00	324,944.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	779,470.68	0.00	779,470.68	0.00	0.00
Support Serv - Business	266,578.37	0.00	4,302.92	262,275.45	262,275.45
Operations and Maintenance	1,295,307.06	101,347.98	25,744.61	1,168,214.47	0.00
Pupil Transportation	412,914.60	138,287.00	274,627.60	0.00	0.00
Support Serv - Planning & Research	72,186.51	0.00	72,186.51	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	164,029.77	7,492.58	1,724.92	154,812.27	154,812.27
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	244,005.09	0.00	244,005.09	0.00	0.00
Community Services	3,294.35	0.00	3,294.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,117,299.99	536,317.21	580,982.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,592,406.15	2,592,406.15	0.00	0.00	0.00
Capital Project Funds					
All Costs	153,317.51	153,317.51	0.00	0.00	0.00
Trust Funds					
All Costs *	19,160.08	0.00	19,160.08	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,386,698.11	**3,529,799.75**	**10,271,596.17**	**1,585,302.19**	**417,087.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80150 Mattawan Consolidated School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,906,668.73	37,922.93	25,868,745.80	0.00	0.00
Support Serv - Pupil	1,381,659.18	0.00	1,381,659.18	0.00	0.00
Support Serv - Instructional	1,821,253.00	0.00	1,821,253.00	0.00	0.00
Support Serv - Board of Ed	38,023.04	0.00	38,023.04	0.00	0.00
Support Serv - Executive Adm	918,279.04	25,711.24	892,567.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,481,567.14	6,699.21	2,474,867.93	0.00	0.00
Support Serv - Business	793,515.90	61,503.27	0.00	732,012.63	732,012.63
Operations and Maintenance	4,137,159.42	90,125.20	324,097.89	3,722,936.33	0.00
Pupil Transportation	2,675,247.28	254,657.59	2,420,589.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	361,154.39	0.00	296,721.77	64,432.62	64,432.62
Support Serv - Technology	1,244,377.48	57,198.15	205,987.66	981,191.67	981,191.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	628,187.13	0.00	628,187.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	195,347.23	195,347.23	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,064,178.25	688,904.63	1,375,273.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	61,092,922.49	61,092,922.49	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,753,541.65	2,753,541.65	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	108,493,081.35	**65,264,533.59**	**37,727,974.51**	**5,500,573.25**	**1,777,636.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80160 Paw Paw Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	16,285,194.67	21,661.75	16,263,532.92	0.00	0.00
Support Serv - Pupil	772,986.93	0.00	772,986.93	0.00	0.00
Support Serv - Instructional	607,939.41	0.00	607,939.41	0.00	0.00
Support Serv - Board of Ed	82,336.88	0.00	82,336.88	0.00	0.00
Support Serv - Executive Adm	363,273.14	0.00	363,273.14	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,517,627.50	0.00	1,517,627.50	0.00	0.00
Support Serv - Business	417,342.78	42,264.64	0.00	375,078.14	375,078.14
Operations and Maintenance	2,324,789.37	14,329.90	58,947.81	2,251,511.66	0.00
Pupil Transportation	1,291,940.66	291,155.25	1,000,785.41	0.00	0.00
Support Serv - Planning & Research	3,340.00	0.00	3,340.00	0.00	0.00
Support Serv - Communication	225,307.89	0.00	225,307.89	0.00	0.00
Support Serv - Staff & Personnel	150,830.75	0.00	0.00	150,830.75	150,830.75
Support Serv - Technology	981,841.76	0.00	185,680.36	796,161.40	796,161.40
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	473,683.35	0.00	473,683.35	0.00	0.00
Community Services	18,294.71	0.00	18,294.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,888,110.53	1,122,458.29	765,652.24	0.00	0.00
Community Services	71,610.17	10,440.00	61,170.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,308,951.06	4,308,951.06	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,520.00	24,520.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,809,921.56	**5,835,780.89**	**22,400,558.72**	**3,573,581.95**	**1,322,070.29**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80240 Bangor Township S/D #8
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	225,856.49	0.00	225,856.49	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	13,585.66	0.00	13,585.66	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	25,527.60	0.00	0.00	25,527.60	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	264,969.75	**0.00**	**239,442.15**	**25,527.60**	**0.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
80900 Michigan Online School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,784,700.09	0.00	3,784,700.09	0.00	0.00
Support Serv - Pupil	900,520.47	0.00	900,520.47	0.00	0.00
Support Serv - Instructional	312,681.94	52,313.78	260,368.16	0.00	0.00
Support Serv - Board of Ed	272,734.40	0.00	272,734.40	0.00	0.00
Support Serv - Executive Adm	1,173,231.55	0.00	1,173,231.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	487,100.40	0.00	487,100.40	0.00	0.00
Support Serv - Business	150,312.57	0.00	0.00	150,312.57	150,312.57
Operations and Maintenance	92,560.97	0.00	0.00	92,560.97	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	150,000.00	0.00	150,000.00	0.00	0.00
Support Serv - Staff & Personnel	5,018.52	0.00	2,110.00	2,908.52	2,908.52
Support Serv - Technology	103,000.00	0.00	0.00	103,000.00	103,000.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	1,848.09	0.00	1,848.09	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,433,709.00	**52,313.78**	**7,032,613.16**	**348,782.06**	**256,221.09**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81000 Washtenaw ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	878,337.15	0.00	878,337.15	0.00	0.00
Support Serv - Pupil	1,824,325.39	1,922.16	1,822,403.23	0.00	0.00
Support Serv - Instructional	4,744,220.70	16,439.69	4,727,781.01	0.00	0.00
Support Serv - Board of Ed	55,492.58	0.00	55,492.58	0.00	0.00
Support Serv - Executive Adm	434,601.36	2,696.41	431,904.95	0.00	0.00
Support Serv - Grant Writer	2,399.57	0.00	2,399.57	0.00	0.00
Support Serv - School Adm	56,703.00	0.00	56,703.00	0.00	0.00
Support Serv - Business	403,693.90	4,423.02	197,196.44	202,074.44	202,074.44
Operations and Maintenance	399,179.85	17,867.38	55,548.06	325,764.41	0.00
Pupil Transportation	58,018.73	112.40	57,906.33	0.00	0.00
Support Serv - Planning & Research	415,938.09	879.60	415,058.49	0.00	0.00
Support Serv - Communication	241,802.45	124.00	241,678.45	0.00	0.00
Support Serv - Staff & Personnel	323,358.71	161.16	20,782.14	302,415.41	302,415.41
Support Serv - Technology	2,235,976.31	69,647.34	0.00	2,166,328.97	2,166,328.97
Support Serv - Pupil Accounting	152,774.32	947.70	151,826.62	0.00	0.00
Support Serv - Central - Other	17,497.48	0.00	17,497.48	0.00	0.00
Support Serv - Other	103,699.97	0.00	103,699.97	0.00	0.00
Community Services	1,210,145.99	5,296.19	1,204,849.80	0.00	0.00
Payments to Government Agencies	12,862,506.25	12,862,506.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	23,439,108.03	149,198.08	23,289,909.95	0.00	0.00
Support Serv - Pupil	16,208,204.82	68,260.65	16,139,944.17	0.00	0.00
Support Serv - Instructional	5,621,334.30	21,063.36	5,600,270.94	0.00	0.00
Support Serv - Board of Ed	68,599.85	0.00	68,599.85	0.00	0.00
Support Serv - Executive Adm	143,583.58	919.13	142,664.45	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	882,123.68	0.00	882,123.68	0.00	0.00
Support Serv - Business	1,476,367.20	206,491.24	0.00	1,269,875.96	1,269,875.96
Operations and Maintenance	2,967,344.47	23,320.85	0.00	2,944,023.62	0.00
Pupil Transportation	13,567.67	0.00	13,567.67	0.00	0.00
Support Serv - Planning & Research	89,883.82	0.00	89,883.82	0.00	0.00
Support Serv - Communication	183,131.17	252.00	182,879.17	0.00	0.00
Support Serv - Staff & Personnel	689,631.73	1,181.84	0.00	688,449.89	688,449.89
Support Serv - Technology	2,338,272.66	82,089.05	6,503.16	2,249,680.45	2,249,680.45
Support Serv - Pupil Accounting	77,309.64	510.30	76,799.34	0.00	0.00
Support Serv - Central - Other	128,397.91	0.00	128,397.91	0.00	0.00
Support Serv - Other	441,229.37	113,290.90	327,938.47	0.00	0.00
Community Services	245,469.43	0.00	245,469.43	0.00	0.00
Payments to Government Agencies	88,782,031.35	88,782,031.35	0.00	0.00	0.00
Facilities Acquisition	110,556.68	110,556.68	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,100,000.00	6,100,000.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	18,021,494.44	18,021,494.44	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	91,455.04	0.00	91,455.04	0.00	0.00
Internal Service Funds					
All Costs	5,562,910.95	5,562,910.95	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	200,102,679.59	**132,226,594.12**	**57,727,472.32**	**10,148,613.15**	**6,878,825.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81010 Ann Arbor Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	176,761,161.74	64,932.97	176,696,228.77	0.00	0.00
Support Serv - Pupil	36,189,833.28	440.41	36,189,392.87	0.00	0.00
Support Serv - Instructional	14,463,995.14	3,929.05	14,460,066.09	0.00	0.00
Support Serv - Board of Ed	1,651,618.58	5,384.14	1,646,234.44	0.00	0.00
Support Serv - Executive Adm	2,129,635.61	1,588.14	2,128,047.47	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	17,154,037.80	13,550.74	17,140,487.06	0.00	0.00
Support Serv - Business	3,220,812.31	715,296.91	19,149.86	2,486,365.54	2,486,365.54
Operations and Maintenance	22,878,395.58	4,941.08	2,288,992.40	20,584,462.10	0.00
Pupil Transportation	7,856,982.31	0.00	7,856,982.31	0.00	0.00
Support Serv - Planning & Research	547,999.38	0.00	547,999.38	0.00	0.00
Support Serv - Communication	463,179.36	0.00	463,179.36	0.00	0.00
Support Serv - Staff & Personnel	1,883,091.76	5,262.18	213,967.20	1,663,862.38	1,663,862.38
Support Serv - Technology	5,147,060.43	0.00	697,626.47	4,449,433.96	4,449,433.96
Support Serv - Pupil Accounting	81,281.05	0.00	81,281.05	0.00	0.00
Support Serv - Central - Other	58,808.85	0.00	58,808.85	0.00	0.00
Support Serv - Other	3,898,796.48	7,378.63	3,891,417.85	0.00	0.00
Community Services	1,162,894.24	2,228.97	1,160,665.27	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	4,858.64	0.00	0.00	4,858.64	4,858.64
Operations and Maintenance	81,789.28	0.00	81,789.28	0.00	0.00
Pupil Transportation	319.95	0.00	319.95	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,610,636.59	425,947.90	7,184,688.69	0.00	0.00
Community Services	4,064,158.87	0.00	4,064,158.87	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	42,932,719.89	42,932,719.89	0.00	0.00	0.00
Capital Project Funds					
All Costs	72,807,581.02	72,807,581.02	0.00	0.00	0.00
Trust Funds					
All Costs *	93,198.19	0.00	93,198.19	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	423,144,846.33	**116,991,182.03**	**276,964,681.68**	**29,188,982.62**	**8,604,520.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81020 Ypsilanti Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	38,002,413.33	45,767.83	37,956,645.50	0.00	0.00
Support Serv - Pupil	7,531,503.36	0.00	7,531,503.36	0.00	0.00
Support Serv - Instructional	4,439,913.69	0.00	4,439,913.69	0.00	0.00
Support Serv - Board of Ed	241,452.89	1,042.21	240,410.68	0.00	0.00
Support Serv - Executive Adm	433,113.52	0.00	433,113.52	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,618,531.90	0.00	2,618,531.90	0.00	0.00
Support Serv - Business	621,120.82	113,371.75	3,977.00	503,772.07	503,772.07
Operations and Maintenance	7,660,366.94	10,492.65	2,003,572.48	5,646,301.81	0.00
Pupil Transportation	4,398,557.92	0.00	4,398,557.92	0.00	0.00
Support Serv - Planning & Research	500.00	0.00	500.00	0.00	0.00
Support Serv - Communication	148,584.52	0.00	148,584.52	0.00	0.00
Support Serv - Staff & Personnel	893,491.38	0.00	552,221.04	341,270.34	341,270.34
Support Serv - Technology	2,688,484.56	364,381.77	1,447,644.34	876,458.45	876,458.45
Support Serv - Pupil Accounting	60,000.00	0.00	60,000.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	720,951.89	0.00	720,951.89	0.00	0.00
Community Services	503,649.78	0.00	503,649.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,303,765.99	224,812.75	3,078,953.24	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	17,122,729.66	17,122,729.66	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,864,129.31	2,864,129.31	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	94,253,261.46	**20,746,727.93**	**66,138,730.86**	**7,367,802.67**	**1,721,500.86**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81040 Chelsea School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,889,218.45	8,711.99	18,880,506.46	0.00	0.00
Support Serv - Pupil	3,598,693.28	0.00	3,598,693.28	0.00	0.00
Support Serv - Instructional	1,016,249.19	0.00	1,016,249.19	0.00	0.00
Support Serv - Board of Ed	86,818.95	0.00	86,818.95	0.00	0.00
Support Serv - Executive Adm	520,853.32	0.00	520,853.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,657,351.00	0.00	1,657,351.00	0.00	0.00
Support Serv - Business	541,030.80	4,332.58	0.00	536,698.22	536,698.22
Operations and Maintenance	3,264,170.91	80,869.76	84,235.87	3,099,065.28	0.00
Pupil Transportation	1,101,484.74	0.00	1,101,484.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	372,043.14	0.00	0.00	372,043.14	372,043.14
Support Serv - Technology	1,035,634.57	89,182.45	217,447.54	729,004.58	729,004.58
Support Serv - Pupil Accounting	2,115.94	0.00	2,115.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	872,180.26	0.00	872,180.26	0.00	0.00
Community Services	142,583.33	67,807.51	74,775.82	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	80,692.26	0.00	80,692.26	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,067.52	0.00	4,067.52	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,897,593.87	751,850.25	1,145,743.62	0.00	0.00
Community Services	841,409.60	0.00	841,409.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	7,359,317.22	7,359,317.22	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,886,541.91	14,886,541.91	0.00	0.00	0.00
Trust Funds					
All Costs *	4,802.50	4,802.50	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	58,174,852.76	**23,253,416.17**	**30,184,625.37**	**4,736,811.22**	**1,637,745.94**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81050 Dexter Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,114,903.82	25,577.57	28,089,326.25	0.00	0.00
Support Serv - Pupil	5,042,503.05	18,110.23	5,024,392.82	0.00	0.00
Support Serv - Instructional	3,189,707.80	0.00	3,189,707.80	0.00	0.00
Support Serv - Board of Ed	98,932.23	0.00	98,932.23	0.00	0.00
Support Serv - Executive Adm	537,009.06	0.00	537,009.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,329,485.32	0.00	2,329,485.32	0.00	0.00
Support Serv - Business	766,798.91	2,304.53	0.00	764,494.38	764,494.38
Operations and Maintenance	4,060,132.12	0.00	407,607.00	3,652,525.12	0.00
Pupil Transportation	1,707,024.44	0.00	1,707,024.44	0.00	0.00
Support Serv - Planning & Research	38,226.20	0.00	38,226.20	0.00	0.00
Support Serv - Communication	46,823.23	0.00	46,823.23	0.00	0.00
Support Serv - Staff & Personnel	235,936.22	0.00	0.00	235,936.22	235,936.22
Support Serv - Technology	219,009.87	0.00	219,009.87	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	142,925.05	0.00	142,925.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	118,654.69	0.00	118,654.69	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	5,899.81	0.00	5,899.81	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	58,044.88	0.00	944.95	57,099.93	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,017,962.96	1,045,398.09	2,972,564.87	0.00	0.00
Community Services	1,569,376.86	429.02	1,568,947.84	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	13,624,725.62	13,624,725.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,064,426.05	1,064,426.05	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	66,988,508.19	**15,780,971.11**	**46,497,481.43**	**4,710,055.65**	**1,000,430.60**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81070 Lincoln Consolidated School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	32,215,010.49	62,376.52	32,152,633.97	0.00	0.00
Support Serv - Pupil	5,263,424.04	0.00	5,263,424.04	0.00	0.00
Support Serv - Instructional	1,524,370.91	4,128.92	1,520,241.99	0.00	0.00
Support Serv - Board of Ed	126,674.39	314.45	126,359.94	0.00	0.00
Support Serv - Executive Adm	389,126.21	0.00	389,126.21	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,104,988.44	0.00	2,104,988.44	0.00	0.00
Support Serv - Business	886,004.79	41,096.51	0.00	844,908.28	844,908.28
Operations and Maintenance	5,122,975.79	7,233.58	0.00	5,115,742.21	0.00
Pupil Transportation	3,592,898.56	250,806.00	3,342,092.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	259,747.09	0.00	259,747.09	0.00	0.00
Support Serv - Staff & Personnel	363,757.59	0.00	17,443.90	346,313.69	346,313.69
Support Serv - Technology	1,543,526.27	826,509.80	0.00	717,016.47	717,016.47
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	952,328.86	17,582.70	934,746.16	0.00	0.00
Community Services	90,882.04	582.24	90,299.80	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	66,107.15	0.00	66,107.15	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	168,099.38	26,984.51	0.00	141,114.87	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,816,806.63	80,898.94	1,735,907.69	0.00	0.00
Community Services	505,795.69	6,634.38	499,161.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	30,622,834.27	30,622,834.27	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,982,392.20	1,982,392.20	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	89,597,750.79	**33,930,375.02**	**48,502,280.25**	**7,165,095.52**	**1,908,238.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81080 Manchester Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,704,876.61	242.34	5,704,634.27	0.00	0.00
Support Serv - Pupil	832,473.49	0.00	832,473.49	0.00	0.00
Support Serv - Instructional	171,921.10	0.00	171,921.10	0.00	0.00
Support Serv - Board of Ed	62,118.47	0.00	62,118.47	0.00	0.00
Support Serv - Executive Adm	218,153.32	0.00	218,153.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	498,618.63	0.00	498,618.63	0.00	0.00
Support Serv - Business	214,835.44	39,949.45	0.00	174,885.99	174,885.99
Operations and Maintenance	1,141,170.57	34,339.51	46,257.53	1,060,573.53	0.00
Pupil Transportation	370,641.34	0.00	370,641.34	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	114,187.40	0.00	0.00	114,187.40	114,187.40
Support Serv - Technology	232,446.91	5,904.21	29,985.50	196,557.20	196,557.20
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	260,845.89	0.00	260,845.89	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	97,038.26	90.81	96,947.45	0.00	0.00
Support Serv - Pupil	3,831.52	0.00	3,831.52	0.00	0.00
Support Serv - Instructional	49,094.98	0.00	49,094.98	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,047.50	0.00	3,533.25	1,514.25	1,514.25
Operations and Maintenance	8,164.72	0.00	1,516.00	6,648.72	0.00
Pupil Transportation	398.75	0.00	398.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	6,293.50	0.00	6,293.50	0.00	0.00
Support Serv - Technology	1,700.28	1,700.28	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	965,319.07	306,822.18	658,496.89	0.00	0.00
Community Services	504,563.84	1,359.81	503,204.03	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,250,365.07	5,250,365.07	0.00	0.00	0.00
Capital Project Funds					
All Costs	31,485.00	31,485.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,745,591.66	**5,672,258.66**	**9,518,965.91**	**1,554,367.09**	**487,144.84**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81100 Milan Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	15,513,694.31	176,361.82	15,337,332.49	0.00	0.00
Support Serv - Pupil	3,534,973.96	0.00	3,534,973.96	0.00	0.00
Support Serv - Instructional	1,038,604.56	0.00	1,038,604.56	0.00	0.00
Support Serv - Board of Ed	90,505.99	0.00	90,505.99	0.00	0.00
Support Serv - Executive Adm	439,916.84	0.00	439,916.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,494,660.45	0.00	1,494,660.45	0.00	0.00
Support Serv - Business	377,605.96	4,513.88	0.00	373,092.08	373,092.08
Operations and Maintenance	3,273,576.64	7,870.31	28,229.12	3,237,477.21	0.00
Pupil Transportation	1,294,391.62	92,529.00	1,201,862.62	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	250.00	0.00	250.00	0.00	0.00
Support Serv - Staff & Personnel	11,585.08	0.00	4,823.40	6,761.68	6,761.68
Support Serv - Technology	795,304.19	102,412.13	4,989.97	687,902.09	687,902.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	19,378.33	0.00	19,378.33	0.00	0.00
Support Serv - Other	627,151.60	10,494.99	616,656.61	0.00	0.00
Community Services	865,830.57	0.00	865,830.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,248,856.39	278,211.32	970,645.07	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	15,743,424.36	15,743,424.36	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	46,369,710.85	**16,415,817.81**	**25,648,659.98**	**4,305,233.06**	**1,067,755.85**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81120 Saline Area Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	41,563,703.46	327,143.00	41,236,560.46	0.00	0.00
Support Serv - Pupil	8,793,425.49	0.00	8,793,425.49	0.00	0.00
Support Serv - Instructional	2,483,720.53	0.00	2,483,720.53	0.00	0.00
Support Serv - Board of Ed	142,917.78	0.00	142,917.78	0.00	0.00
Support Serv - Executive Adm	505,198.10	0.00	505,198.10	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,554,724.50	149.77	3,554,574.73	0.00	0.00
Support Serv - Business	766,389.94	13,696.81	614.00	752,079.13	752,079.13
Operations and Maintenance	5,359,643.15	0.00	61,189.79	5,298,453.36	0.00
Pupil Transportation	1,707,946.46	0.00	1,707,946.46	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	66,960.90	0.00	66,960.90	0.00	0.00
Support Serv - Staff & Personnel	687,648.55	0.00	0.00	687,648.55	687,648.55
Support Serv - Technology	724,594.22	24,178.18	0.00	700,416.04	700,416.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,336,755.50	29,824.10	1,306,931.40	0.00	0.00
Community Services	145,988.80	0.00	145,988.80	0.00	0.00
Payments to Government Agencies	20,000.00	20,000.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,226,268.43	346,741.30	879,527.13	0.00	0.00
Support Serv - Pupil	182,042.36	0.00	182,042.36	0.00	0.00
Support Serv - Instructional	288,570.08	0.00	288,570.08	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	5,298.33	0.00	0.00	5,298.33	5,298.33
Operations and Maintenance	100,005.17	0.00	9,438.39	90,566.78	0.00
Pupil Transportation	12,299.30	0.00	12,299.30	0.00	0.00
Support Serv - Planning & Research	68,849.47	0.00	68,849.47	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,238,475.74	823,218.21	3,415,257.53	0.00	0.00
Community Services	3,147,133.92	7,399.31	3,139,734.61	0.00	0.00
Payments to Government Agencies	376,189.23	376,189.23	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	16,341,259.33	16,341,259.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,042,774.58	6,042,774.58	0.00	0.00	0.00
Trust Funds					
All Costs *	11,438.52	0.00	11,438.52	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	99,901,221.84	**24,352,573.82**	**68,014,185.83**	**7,534,462.19**	**2,145,442.05**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81140 Whitmore Lake Public School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,682,903.80	54,786.87	5,628,116.93	0.00	0.00
Support Serv - Pupil	1,192,519.92	0.00	1,192,519.92	0.00	0.00
Support Serv - Instructional	597,401.17	3,194.93	594,206.24	0.00	0.00
Support Serv - Board of Ed	83,767.66	0.00	83,767.66	0.00	0.00
Support Serv - Executive Adm	289,070.50	1,476.83	287,593.67	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	671,824.93	1,346.69	670,478.24	0.00	0.00
Support Serv - Business	358,214.44	33,803.27	3,722.36	320,688.81	320,688.81
Operations and Maintenance	883,330.39	23,999.92	133,630.27	725,700.20	0.00
Pupil Transportation	770,361.41	244,847.00	525,514.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	123,417.29	0.00	123,417.29	0.00	0.00
Support Serv - Staff & Personnel	67,988.20	0.00	5,864.00	62,124.20	62,124.20
Support Serv - Technology	156,703.77	2,115.00	889.90	153,698.87	153,698.87
Support Serv - Pupil Accounting	51,886.38	0.00	51,886.38	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	329,244.70	19,331.49	309,913.21	0.00	0.00
Community Services	155,159.26	1,384.01	153,775.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	97.26	97.26	0.00	0.00	0.00
Operations and Maintenance	156,234.64	2,548.89	0.00	153,685.75	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,278.49	0.00	3,278.49	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	698,407.74	222,435.99	475,971.75	0.00	0.00
Community Services	248,803.26	39,182.18	209,621.08	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	950.00	950.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,947,239.46	4,947,239.46	0.00	0.00	0.00
Capital Project Funds					
All Costs	188,286.59	188,286.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	17,657,091.26	**5,787,026.38**	**10,454,167.05**	**1,415,897.83**	**536,511.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81900 Global Tech Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,488,373.05	5,946.40	1,482,426.65	0.00	0.00
Support Serv - Pupil	120,549.95	0.00	120,549.95	0.00	0.00
Support Serv - Instructional	157,173.71	0.00	157,173.71	0.00	0.00
Support Serv - Board of Ed	22,105.59	0.00	22,105.59	0.00	0.00
Support Serv - Executive Adm	153,548.77	0.00	153,548.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	109,880.60	0.00	109,880.60	0.00	0.00
Support Serv - Business	289,241.64	6,142.24	806.82	282,292.58	282,292.58
Operations and Maintenance	608,411.14	0.00	24,823.36	583,587.78	0.00
Pupil Transportation	704.97	0.00	704.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,865.46	0.00	3,865.46	0.00	0.00
Support Serv - Staff & Personnel	21,525.78	0.00	15,941.43	5,584.35	5,584.35
Support Serv - Technology	17,379.09	0.00	0.00	17,379.09	17,379.09
Support Serv - Pupil Accounting	12,694.41	0.00	12,694.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	3,927.91	0.00	3,927.91	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	211,192.77	109,044.60	102,148.17	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,220,574.84	**121,133.24**	**2,210,597.80**	**888,843.80**	**305,256.02**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81901 Honey Creek Community School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,904,269.00	3,231.00	1,901,038.00	0.00	0.00
Support Serv - Pupil	131,795.00	0.00	131,795.00	0.00	0.00
Support Serv - Instructional	102,560.00	35.00	102,525.00	0.00	0.00
Support Serv - Board of Ed	33,517.00	0.00	33,517.00	0.00	0.00
Support Serv - Executive Adm	249,067.00	2,728.00	246,339.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	211,820.00	0.00	211,820.00	0.00	0.00
Support Serv - Business	98,028.00	0.00	0.00	98,028.00	98,028.00
Operations and Maintenance	210,815.00	0.00	0.00	210,815.00	0.00
Pupil Transportation	807.00	0.00	807.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,067.00	0.00	1,750.00	3,317.00	3,317.00
Support Serv - Technology	40,448.00	0.00	0.00	40,448.00	40,448.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	138,782.00	15,291.00	123,491.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,126,975.00	**21,285.00**	**2,753,082.00**	**352,608.00**	**141,793.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81902 Central Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,689,607.23	0.00	3,689,607.23	0.00	0.00
Support Serv - Pupil	153,283.25	0.00	153,283.25	0.00	0.00
Support Serv - Instructional	446,484.94	0.00	446,484.94	0.00	0.00
Support Serv - Board of Ed	48,833.05	0.00	48,833.05	0.00	0.00
Support Serv - Executive Adm	403,018.60	0.00	403,018.60	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	291,324.84	0.00	291,324.84	0.00	0.00
Support Serv - Business	723,515.74	5,658.99	8,044.98	709,811.77	709,811.77
Operations and Maintenance	1,409,284.02	0.00	53,588.47	1,355,695.55	0.00
Pupil Transportation	265,759.58	0.00	265,759.58	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,689.72	0.00	9,689.72	0.00	0.00
Support Serv - Staff & Personnel	63,624.92	0.00	50,040.85	13,584.07	13,584.07
Support Serv - Technology	71,267.59	0.00	0.00	71,267.59	71,267.59
Support Serv - Pupil Accounting	32,007.83	0.00	32,007.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	5,500.00	5,500.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	538,554.74	242,515.61	296,039.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,151,756.05	**253,674.60**	**5,747,722.47**	**2,150,358.98**	**794,663.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81903 Washtenaw Technical Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,953,861.14	0.00	4,953,861.14	0.00	0.00
Support Serv - Pupil	563,733.48	0.00	563,733.48	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	20,926.50	0.00	20,926.50	0.00	0.00
Support Serv - Executive Adm	517,276.57	0.00	517,276.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	440,771.38	0.00	440,771.38	0.00	0.00
Support Serv - Business	435,824.43	0.00	0.00	435,824.43	435,824.43
Operations and Maintenance	97,798.11	0.00	0.00	97,798.11	0.00
Pupil Transportation	1,304.00	0.00	1,304.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	98,827.39	0.00	7,834.90	90,992.49	90,992.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	26,012.00	0.00	26,012.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,901.45	0.00	13,901.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,170,236.45	**0.00**	**6,545,621.42**	**624,615.03**	**526,816.92**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81905 South Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,378,670.00	0.00	3,378,670.00	0.00	0.00
Support Serv - Pupil	228,942.00	0.00	228,942.00	0.00	0.00
Support Serv - Instructional	974,637.00	0.00	974,637.00	0.00	0.00
Support Serv - Board of Ed	71,380.00	0.00	71,380.00	0.00	0.00
Support Serv - Executive Adm	314,279.00	0.00	314,279.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	585,361.00	0.00	585,361.00	0.00	0.00
Support Serv - Business	133,766.00	0.00	0.00	133,766.00	133,766.00
Operations and Maintenance	1,608,649.00	0.00	63,887.00	1,544,762.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,204.00	0.00	31,204.00	0.00	0.00
Support Serv - Staff & Personnel	256,062.00	0.00	0.00	256,062.00	256,062.00
Support Serv - Technology	323,579.00	0.00	0.00	323,579.00	323,579.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	15,030.00	0.00	15,030.00	0.00	0.00
Support Serv - Other	8,339.00	0.00	8,339.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	344,491.00	0.00	344,491.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,274,389.00	**0.00**	**6,016,220.00**	**2,258,169.00**	**713,407.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81906 Fortis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,611,741.00	0.00	3,611,741.00	0.00	0.00
Support Serv - Pupil	462,314.00	0.00	462,314.00	0.00	0.00
Support Serv - Instructional	601,860.00	0.00	601,860.00	0.00	0.00
Support Serv - Board of Ed	66,675.00	0.00	66,675.00	0.00	0.00
Support Serv - Executive Adm	216,245.00	0.00	216,245.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	560,402.00	0.00	560,402.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,636,584.00	0.00	91,855.00	1,544,729.00	0.00
Pupil Transportation	2,791.00	0.00	2,791.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,956.00	0.00	27,956.00	0.00	0.00
Support Serv - Staff & Personnel	71,476.00	0.00	0.00	71,476.00	71,476.00
Support Serv - Technology	78,858.00	0.00	2,802.00	76,056.00	76,056.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	15,724.00	0.00	15,724.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	354,780.00	0.00	354,780.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,828,003.00	**0.00**	**6,047,735.00**	**1,780,268.00**	**235,539.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81908 Multicultural Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	707,595.44	0.00	707,595.44	0.00	0.00
Support Serv - Pupil	49,608.05	0.00	49,608.05	0.00	0.00
Support Serv - Instructional	36,226.47	0.00	36,226.47	0.00	0.00
Support Serv - Board of Ed	26,287.50	0.00	26,287.50	0.00	0.00
Support Serv - Executive Adm	260,253.84	0.00	260,253.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	56,422.74	0.00	56,422.74	0.00	0.00
Support Serv - Business	7,989.49	7,226.49	0.00	763.00	763.00
Operations and Maintenance	151,775.96	0.00	2,620.21	149,155.75	0.00
Pupil Transportation	415,379.18	233,480.00	181,899.18	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	418.10	0.00	418.10	0.00	0.00
Support Serv - Staff & Personnel	1,800.00	0.00	0.00	1,800.00	1,800.00
Support Serv - Technology	88,744.84	0.00	38,558.93	50,185.91	50,185.91
Support Serv - Pupil Accounting	6,718.89	0.00	6,718.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	142.64	0.00	142.64	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	133,501.42	38,764.11	94,737.31	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,942,864.56	**279,470.60**	**1,461,489.30**	**201,904.66**	**52,748.91**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81909 Arbor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,749,729.00	0.00	1,749,729.00	0.00	0.00
Support Serv - Pupil	206,700.00	0.00	206,700.00	0.00	0.00
Support Serv - Instructional	340,682.00	0.00	340,682.00	0.00	0.00
Support Serv - Board of Ed	48,127.00	0.00	48,127.00	0.00	0.00
Support Serv - Executive Adm	127,723.00	0.00	127,723.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	652,859.00	0.00	652,859.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,514,720.00	0.00	43,106.00	1,471,614.00	0.00
Pupil Transportation	2,686.00	0.00	2,686.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	92,906.00	0.00	92,906.00	0.00	0.00
Support Serv - Staff & Personnel	11,591.00	0.00	0.00	11,591.00	11,591.00
Support Serv - Technology	31,403.00	0.00	0.00	31,403.00	31,403.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	74,267.00	0.00	74,267.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	82,169.00	0.00	82,169.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,056,159.00	**0.00**	**3,453,544.00**	**1,602,615.00**	**131,001.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81910 East Arbor Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,014,636.00	0.00	3,014,636.00	0.00	0.00
Support Serv - Pupil	263,096.00	0.00	263,096.00	0.00	0.00
Support Serv - Instructional	644,890.00	0.00	644,890.00	0.00	0.00
Support Serv - Board of Ed	59,534.00	0.00	59,534.00	0.00	0.00
Support Serv - Executive Adm	161,518.00	0.00	161,518.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	557,190.00	0.00	557,190.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,622,407.00	0.00	41,833.00	1,580,574.00	0.00
Pupil Transportation	13,026.00	0.00	13,026.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	46,564.00	0.00	46,564.00	0.00	0.00
Support Serv - Staff & Personnel	103,239.00	0.00	0.00	103,239.00	103,239.00
Support Serv - Technology	70,859.00	0.00	3,254.00	67,605.00	67,605.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,171.00	0.00	11,171.00	0.00	0.00
Support Serv - Other	6,302.00	0.00	6,302.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	253,002.00	0.00	253,002.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,915,441.00	**0.00**	**5,076,016.00**	**1,839,425.00**	**258,851.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81911 WSC Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	228,633.00	0.00	228,633.00	0.00	0.00
Support Serv - Pupil	46,789.00	0.00	46,789.00	0.00	0.00
Support Serv - Instructional	59,755.00	0.00	59,755.00	0.00	0.00
Support Serv - Board of Ed	22,189.00	0.00	22,189.00	0.00	0.00
Support Serv - Executive Adm	66,418.00	0.00	66,418.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	153,570.00	0.00	153,570.00	0.00	0.00
Support Serv - Business	6,384.00	0.00	0.00	6,384.00	6,384.00
Operations and Maintenance	126,269.00	0.00	29,491.00	96,778.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	1,800.00	0.00	0.00	1,800.00	1,800.00
Support Serv - Pupil Accounting	100.00	0.00	100.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	18,559.00	0.00	18,559.00	0.00	0.00
Community Services	2,658.00	0.00	2,658.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	733,124.00	**0.00**	**628,162.00**	**104,962.00**	**8,184.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81912 South Pointe Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,757,923.00	0.00	3,757,923.00	0.00	0.00
Support Serv - Pupil	344,219.00	0.00	344,219.00	0.00	0.00
Support Serv - Instructional	622,356.00	0.00	622,356.00	0.00	0.00
Support Serv - Board of Ed	82,734.00	0.00	82,734.00	0.00	0.00
Support Serv - Executive Adm	223,714.00	0.00	223,714.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	474,000.00	0.00	474,000.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,702,751.00	0.00	57,869.00	1,644,882.00	0.00
Pupil Transportation	4,734.00	0.00	4,734.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,471.00	0.00	35,471.00	0.00	0.00
Support Serv - Staff & Personnel	120,431.00	0.00	0.00	120,431.00	120,431.00
Support Serv - Technology	23,426.00	0.00	555.00	22,871.00	22,871.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	7,287.00	0.00	7,287.00	0.00	0.00
Community Services	518.00	0.00	518.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	348,825.00	0.00	348,825.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,868,986.00	**0.00**	**5,992,795.00**	**1,876,191.00**	**231,309.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
81913 Livingston Classical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,596,690.30	0.00	1,596,690.30	0.00	0.00
Support Serv - Pupil	132,777.07	0.00	132,777.07	0.00	0.00
Support Serv - Instructional	2,128.18	0.00	2,128.18	0.00	0.00
Support Serv - Board of Ed	19,039.32	0.00	19,039.32	0.00	0.00
Support Serv - Executive Adm	325,197.02	0.00	325,197.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	279,797.74	0.00	279,797.74	0.00	0.00
Support Serv - Business	11,052.70	8,246.30	0.00	2,806.40	2,806.40
Operations and Maintenance	1,150,291.65	1,090,446.00	725.25	59,120.40	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	20,710.84	0.00	20,710.84	0.00	0.00
Support Serv - Staff & Personnel	9,250.49	0.00	0.00	9,250.49	9,250.49
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,807.92	0.00	10,807.92	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,557,743.23	**1,098,692.30**	**2,387,873.64**	**71,177.29**	**12,056.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82000 Wayne RESA
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	705,413.74	0.00	705,413.74	0.00	0.00
Support Serv - Pupil	1,409,626.32	0.00	1,409,626.32	0.00	0.00
Support Serv - Instructional	15,892,039.81	0.00	15,892,039.81	0.00	0.00
Support Serv - Board of Ed	146,625.49	0.00	146,625.49	0.00	0.00
Support Serv - Executive Adm	937,201.83	0.00	937,201.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,396,922.02	0.00	201,086.41	1,195,835.61	1,195,835.61
Operations and Maintenance	1,953,149.03	299.98	1,010.00	1,951,839.05	0.00
Pupil Transportation	164,529.29	0.00	164,529.29	0.00	0.00
Support Serv - Planning & Research	1,025,062.49	0.00	1,025,062.49	0.00	0.00
Support Serv - Communication	695,625.11	0.00	695,625.11	0.00	0.00
Support Serv - Staff & Personnel	888,089.75	0.00	152,379.99	735,709.76	735,709.76
Support Serv - Technology	1,115,526.52	340,720.11	83,190.20	691,616.21	691,616.21
Support Serv - Pupil Accounting	230,611.63	0.00	230,611.63	0.00	0.00
Support Serv - Central - Other	373,876.69	0.00	373,876.69	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	40,243.12	0.00	40,243.12	0.00	0.00
Payments to Government Agencies	93,716,707.26	93,716,707.26	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	3,429,606.23	226,608.51	3,202,997.72	0.00	0.00
Support Serv - Instructional	3,614,222.93	0.00	3,614,222.93	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	68,209.01	0.00	68,209.01	0.00	0.00
Support Serv - Grant Writer	149,633.51	0.00	149,633.51	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,595,508.57	0.00	99,864.98	1,495,643.59	1,495,643.59
Operations and Maintenance	726,511.98	0.00	13,487.93	713,024.05	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	391,305.00	0.00	391,305.00	0.00	0.00
Support Serv - Communication	324,921.34	0.00	324,921.34	0.00	0.00
Support Serv - Staff & Personnel	98,850.58	0.00	98,850.58	0.00	0.00
Support Serv - Technology	10,407,265.74	80,165.50	40,601.18	10,286,499.06	10,286,499.06
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	347,165.50	6,616.00	340,549.50	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	24,509.39	0.00	24,509.39	0.00	0.00
Payments to Government Agencies	378,330,920.76	378,044,342.98	286,577.78	0.00	0.00
Facilities Acquisition	885,933.52	885,933.52	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,010,193.37	1,010,193.37	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	522,096,007.53	**474,311,587.23**	**30,714,252.97**	**17,070,167.33**	**14,405,304.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82010 Detroit City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	95,011.98	0.00	0.00	95,011.98	95,011.98
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	431,385,680.90	431,385,680.90	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	431,480,692.88	**431,385,680.90**	**0.00**	**95,011.98**	**95,011.98**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82015 Detroit Public Schools Community District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	491,060,072.10	834,624.05	490,225,448.05	0.00	0.00
Support Serv - Pupil	153,132,760.31	0.00	153,132,760.31	0.00	0.00
Support Serv - Instructional	79,745,986.91	127,417.33	79,618,569.58	0.00	0.00
Support Serv - Board of Ed	967,670.30	553.55	967,116.75	0.00	0.00
Support Serv - Executive Adm	6,859,552.30	1,234.00	6,858,318.30	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	51,316,242.88	38,629.54	51,277,613.34	0.00	0.00
Support Serv - Business	11,685,627.98	6,937.94	997,433.03	10,681,257.01	10,681,257.01
Operations and Maintenance	112,999,359.69	204,459.09	36,800,047.57	75,994,853.03	0.00
Pupil Transportation	31,777,216.75	292,112.26	31,485,104.49	0.00	0.00
Support Serv - Planning & Research	2,259,484.23	0.00	2,259,484.23	0.00	0.00
Support Serv - Communication	2,674,218.29	12,795.43	2,661,422.86	0.00	0.00
Support Serv - Staff & Personnel	32,701,334.10	267,203.80	25,702,990.69	6,731,139.61	6,731,139.61
Support Serv - Technology	40,229,014.70	11,223,495.65	12,637,850.27	16,367,668.78	16,367,668.78
Support Serv - Pupil Accounting	14,563.98	0.00	14,563.98	0.00	0.00
Support Serv - Central - Other	7,397,945.39	4,165.33	7,393,780.06	0.00	0.00
Support Serv - Other	4,170,434.52	0.00	4,170,434.52	0.00	0.00
Community Services	7,515,429.93	6,660.50	7,508,769.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,970.00	6,970.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	2,450,321.35	0.00	0.00	2,450,321.35	2,450,321.35
Operations and Maintenance	1,691.46	0.00	1,691.46	0.00	0.00
Pupil Transportation	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,511,193.47	13,196,931.83	18,314,261.64	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,389,748.03	8,389,748.03	0.00	0.00	0.00
Trust Funds					
All Costs *	1,000.00	0.00	1,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	2,516,573.83	2,516,573.83	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,081,394,412.50	**37,130,512.16**	**932,038,660.56**	**112,225,239.78**	**36,230,386.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82020 Allen Park Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,182,521.41	5,963.51	28,176,557.90	0.00	0.00
Support Serv - Pupil	3,387,968.41	0.00	3,387,968.41	0.00	0.00
Support Serv - Instructional	2,446,332.75	69,665.08	2,376,667.67	0.00	0.00
Support Serv - Board of Ed	88,444.24	0.00	88,444.24	0.00	0.00
Support Serv - Executive Adm	466,545.71	0.00	466,545.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,322,764.31	0.00	2,322,764.31	0.00	0.00
Support Serv - Business	725,093.15	206,240.65	5,663.00	513,189.50	513,189.50
Operations and Maintenance	4,394,197.55	56,120.07	8,700.00	4,329,377.48	0.00
Pupil Transportation	1,057,286.00	44,022.00	1,013,264.00	0.00	0.00
Support Serv - Planning & Research	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Communication	27,221.85	0.00	27,221.85	0.00	0.00
Support Serv - Staff & Personnel	156,250.39	0.00	4,772.99	151,477.40	151,477.40
Support Serv - Technology	507,076.65	18,370.12	0.00	488,706.53	488,706.53
Support Serv - Pupil Accounting	91,679.23	0.00	91,679.23	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	632,125.48	33,328.87	598,796.61	0.00	0.00
Community Services	631,156.03	75,138.75	556,017.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,015,597.02	808,686.96	1,206,910.06	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	6,689,760.44	6,689,760.44	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,059,994.98	7,059,994.98	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	60,883,015.60	**15,067,291.43**	**40,332,973.26**	**5,482,750.91**	**1,153,373.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82030 Dearborn City School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	199,309,620.79	368,105.78	198,941,515.01	0.00	0.00
Support Serv - Pupil	19,989,155.34	0.00	19,989,155.34	0.00	0.00
Support Serv - Instructional	17,131,026.10	141,301.68	16,989,724.42	0.00	0.00
Support Serv - Board of Ed	357,675.79	0.00	357,675.79	0.00	0.00
Support Serv - Executive Adm	779,896.09	0.00	779,896.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	17,860,423.86	0.00	17,860,423.86	0.00	0.00
Support Serv - Business	2,208,372.64	204,214.44	148,925.19	1,855,233.01	1,855,233.01
Operations and Maintenance	28,662,580.50	1,081,187.53	482,304.10	27,099,088.87	0.00
Pupil Transportation	12,026,888.77	714,543.58	11,312,345.19	0.00	0.00
Support Serv - Planning & Research	672,856.95	0.00	672,856.95	0.00	0.00
Support Serv - Communication	646,736.15	0.00	646,736.15	0.00	0.00
Support Serv - Staff & Personnel	1,778,612.12	612.84	83,772.33	1,694,226.95	1,694,226.95
Support Serv - Technology	1,813,958.70	225,806.07	454,197.60	1,133,955.03	1,133,955.03
Support Serv - Pupil Accounting	665,839.93	0.00	665,839.93	0.00	0.00
Support Serv - Central - Other	182,987.51	0.00	182,987.51	0.00	0.00
Support Serv - Other	2,759,078.11	118,058.22	2,641,019.89	0.00	0.00
Community Services	2,231,054.15	0.00	2,231,054.15	0.00	0.00
Payments to Government Agencies	16,500.00	16,500.00	0.00	0.00	0.00
Facilities Acquisition	54,111.00	54,111.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	12,563,846.74	185,509.24	12,378,337.50	0.00	0.00
Support Serv - Pupil	3,814,873.00	0.00	3,814,873.00	0.00	0.00
Support Serv - Instructional	2,112,231.03	0.00	2,112,231.03	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,420.77	0.00	3,420.77	0.00	0.00
Support Serv - Business	20,504.99	0.00	0.00	20,504.99	20,504.99
Operations and Maintenance	201,995.92	14,375.00	30,638.46	156,982.46	0.00
Pupil Transportation	170,241.00	166,011.00	4,230.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	51,206.13	0.00	51,206.13	0.00	0.00
Support Serv - Staff & Personnel	10,150.18	0.00	1,280.32	8,869.86	8,869.86
Support Serv - Technology	59,464.15	0.00	0.00	59,464.15	59,464.15
Support Serv - Pupil Accounting	74,151.70	0.00	74,151.70	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,876,969.68	6,066,517.54	8,810,452.14	0.00	0.00
Community Services	150,546.95	0.00	150,546.95	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	263,439.51	263,439.51	0.00	0.00	0.00
Debt Service Funds					
All Costs **	32,217,446.19	32,217,446.19	0.00	0.00	0.00
Capital Project Funds					
All Costs	7,552,916.93	7,552,916.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	383,290,779.37	**49,390,656.55**	**301,871,797.50**	**32,028,325.32**	**4,772,253.99**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82040 Dearborn Heights School District #7
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,273,181.35	0.00	18,273,181.35	0.00	0.00
Support Serv - Pupil	1,479,549.40	0.00	1,479,549.40	0.00	0.00
Support Serv - Instructional	968,221.58	0.00	968,221.58	0.00	0.00
Support Serv - Board of Ed	125,976.89	0.00	125,976.89	0.00	0.00
Support Serv - Executive Adm	913,625.02	0.00	913,625.02	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,019,949.85	0.00	2,019,949.85	0.00	0.00
Support Serv - Business	612,119.20	1,047.95	0.00	611,071.25	611,071.25
Operations and Maintenance	2,758,287.27	106,239.37	430,765.04	2,221,282.86	0.00
Pupil Transportation	449,765.35	0.00	449,765.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,175.86	0.00	17,175.86	0.00	0.00
Support Serv - Staff & Personnel	4,612.98	0.00	2,180.48	2,432.50	2,432.50
Support Serv - Technology	339,218.49	0.00	0.00	339,218.49	339,218.49
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	101,207.80	0.00	101,207.80	0.00	0.00
Support Serv - Other	282,520.22	0.00	282,520.22	0.00	0.00
Community Services	377,191.31	0.00	377,191.31	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	695,587.64	19,104.39	676,483.25	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,495,503.65	739,851.08	755,652.57	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	522,901.65	522,901.65	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,450,722.46	1,450,722.46	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	32,887,317.97	**2,839,866.90**	**26,873,445.97**	**3,174,005.10**	**952,722.24**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82045 Melvindale-Northern Allen Park Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	23,992,359.23	2,745.00	23,989,614.23	0.00	0.00
Support Serv - Pupil	2,592,897.91	0.00	2,592,897.91	0.00	0.00
Support Serv - Instructional	2,670,588.97	0.00	2,670,588.97	0.00	0.00
Support Serv - Board of Ed	120,421.17	0.00	120,421.17	0.00	0.00
Support Serv - Executive Adm	410,096.25	0.00	410,096.25	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,360,607.35	53.85	2,360,553.50	0.00	0.00
Support Serv - Business	1,123,152.94	466,770.60	32,482.25	623,900.09	623,900.09
Operations and Maintenance	3,677,321.54	13,199.00	113,493.92	3,550,628.62	0.00
Pupil Transportation	1,888,672.29	0.00	1,888,672.29	0.00	0.00
Support Serv - Planning & Research	1,200.06	0.00	1,200.06	0.00	0.00
Support Serv - Communication	3,403.00	0.00	3,403.00	0.00	0.00
Support Serv - Staff & Personnel	105,955.89	0.00	26,744.39	79,211.50	79,211.50
Support Serv - Technology	1,021,278.89	152,216.14	274,131.93	594,930.82	594,930.82
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	88,523.79	0.00	88,523.79	0.00	0.00
Support Serv - Other	403,500.41	0.00	403,500.41	0.00	0.00
Community Services	62,522.60	0.00	62,522.60	0.00	0.00
Payments to Government Agencies	198,676.55	198,676.55	0.00	0.00	0.00
Facilities Acquisition	462,529.78	404,679.78	57,850.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	50,056.52	0.00	50,056.52	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,000,006.08	916,865.96	1,083,140.12	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,124,750.92	5,124,750.92	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	48,358,522.14	**7,279,957.80**	**36,229,893.31**	**4,848,671.03**	**1,298,042.41**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82050 Garden City Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	25,188,049.99	272,474.11	24,915,575.88	0.00	0.00
Support Serv - Pupil	4,533,994.98	0.00	4,533,994.98	0.00	0.00
Support Serv - Instructional	2,109,381.55	1,420.52	2,107,961.03	0.00	0.00
Support Serv - Board of Ed	78,089.69	0.00	78,089.69	0.00	0.00
Support Serv - Executive Adm	558,620.32	0.00	558,620.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,054,140.64	0.00	3,054,140.64	0.00	0.00
Support Serv - Business	1,026,577.33	39,086.64	0.00	987,490.69	987,490.69
Operations and Maintenance	3,684,611.43	5,304.96	103,135.60	3,576,170.87	0.00
Pupil Transportation	1,235,123.73	0.00	1,235,123.73	0.00	0.00
Support Serv - Planning & Research	21,710.07	0.00	21,710.07	0.00	0.00
Support Serv - Communication	8,950.06	0.00	8,950.06	0.00	0.00
Support Serv - Staff & Personnel	598,722.37	0.00	46,985.30	551,737.07	551,737.07
Support Serv - Technology	1,007,073.88	136,395.38	0.00	870,678.50	870,678.50
Support Serv - Pupil Accounting	199,151.42	0.00	199,151.42	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	400,968.23	0.00	400,968.23	0.00	0.00
Community Services	207,020.61	750.55	206,270.06	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,719.53	25,719.53	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,939,512.75	53,866.98	9,885,645.77	0.00	0.00
Support Serv - Pupil	1,747,341.11	0.00	1,747,341.11	0.00	0.00
Support Serv - Instructional	1,085,509.27	0.00	1,085,509.27	0.00	0.00
Support Serv - Board of Ed	267.00	0.00	267.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	591,339.72	0.00	0.00	591,339.72	0.00
Pupil Transportation	2,500.00	0.00	2,500.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	54.50	0.00	15.59	38.91	38.91
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,888,122.50	857,498.23	1,030,624.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,756,955.41	3,756,955.41	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,127,689.13	14,127,689.13	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	77,077,197.22	**19,277,161.44**	**51,222,580.02**	**6,577,455.76**	**2,409,945.17**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82055 Grosse Pointe Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	60,339,990.20	16,983.90	60,323,006.30	0.00	0.00
Support Serv - Pupil	7,422,070.35	0.00	7,422,070.35	0.00	0.00
Support Serv - Instructional	4,161,697.71	93,281.35	4,068,416.36	0.00	0.00
Support Serv - Board of Ed	459,485.17	0.00	459,485.17	0.00	0.00
Support Serv - Executive Adm	988,515.29	0.00	988,515.29	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,588,813.66	0.00	6,588,813.66	0.00	0.00
Support Serv - Business	1,345,629.71	73,726.46	6,317.67	1,265,585.58	1,265,585.58
Operations and Maintenance	12,080,082.96	148,654.15	1,088,049.44	10,843,379.37	0.00
Pupil Transportation	954,399.36	0.00	954,399.36	0.00	0.00
Support Serv - Planning & Research	56,353.81	0.00	56,353.81	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	839,323.91	0.00	7,730.97	831,592.94	831,592.94
Support Serv - Technology	2,542,975.90	18,880.59	214,301.51	2,309,793.80	2,309,793.80
Support Serv - Pupil Accounting	103,090.28	0.00	103,090.28	0.00	0.00
Support Serv - Central - Other	74,737.14	0.00	74,737.14	0.00	0.00
Support Serv - Other	2,038,766.20	0.00	2,038,766.20	0.00	0.00
Community Services	787,245.51	10,587.96	776,657.55	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	143,201.47	143,201.47	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,687,821.54	0.00	7,687,821.54	0.00	0.00
Support Serv - Pupil	1,995,481.59	0.00	1,995,481.59	0.00	0.00
Support Serv - Instructional	458,204.94	0.00	458,204.94	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	462,593.87	0.00	201,035.12	261,558.75	0.00
Pupil Transportation	112,895.53	0.00	112,895.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,943,092.22	64,198.70	2,878,893.52	0.00	0.00
Community Services	2,490,715.05	69.37	2,490,645.68	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,347,224.23	9,347,224.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	37,032,626.35	37,032,626.35	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	163,457,033.95	**46,949,434.53**	**100,995,688.98**	**15,511,910.44**	**4,406,972.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82060 Hamtramck, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,543,512.73	0.00	28,543,512.73	0.00	0.00
Support Serv - Pupil	3,529,439.33	0.00	3,529,439.33	0.00	0.00
Support Serv - Instructional	3,393,092.63	0.00	3,393,092.63	0.00	0.00
Support Serv - Board of Ed	187,222.99	0.00	187,222.99	0.00	0.00
Support Serv - Executive Adm	790,185.82	0.00	790,185.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,597,582.63	0.00	2,597,582.63	0.00	0.00
Support Serv - Business	604,100.73	0.00	0.00	604,100.73	604,100.73
Operations and Maintenance	3,972,441.83	0.00	512,573.10	3,459,868.73	0.00
Pupil Transportation	2,133,061.95	0.00	2,133,061.95	0.00	0.00
Support Serv - Planning & Research	537.50	0.00	537.50	0.00	0.00
Support Serv - Communication	2,791.47	0.00	2,791.47	0.00	0.00
Support Serv - Staff & Personnel	610,925.42	0.00	5,097.33	605,828.09	605,828.09
Support Serv - Technology	1,886,755.36	0.00	350,918.41	1,535,836.95	1,535,836.95
Support Serv - Pupil Accounting	44,534.45	0.00	44,534.45	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	393,549.00	0.00	393,549.00	0.00	0.00
Community Services	478,612.45	0.00	478,612.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	297,088.87	297,088.87	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	3,000.00	0.00	3,000.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	7,156.32	0.00	0.00	7,156.32	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,871,950.76	1,456,479.69	1,415,471.07	0.00	0.00
Community Services	875,988.43	1,206.99	874,781.44	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	979,682.69	979,682.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	54,203,213.36	**2,734,458.24**	**45,255,964.30**	**6,212,790.82**	**2,745,765.77**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82090 Lincoln Park, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	40,945,386.79	38,008.25	40,907,378.54	0.00	0.00
Support Serv - Pupil	8,276,998.29	5,012.48	8,271,985.81	0.00	0.00
Support Serv - Instructional	3,465,495.89	0.00	3,465,495.89	0.00	0.00
Support Serv - Board of Ed	263,851.10	0.00	263,851.10	0.00	0.00
Support Serv - Executive Adm	483,894.90	0.00	483,894.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,253,968.50	23,027.06	4,230,941.44	0.00	0.00
Support Serv - Business	1,156,004.46	64,494.84	15,725.35	1,075,784.27	1,075,784.27
Operations and Maintenance	6,550,431.25	8,895.00	690,026.81	5,851,509.44	0.00
Pupil Transportation	1,112,451.16	0.00	1,112,451.16	0.00	0.00
Support Serv - Planning & Research	4,950.00	0.00	4,950.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	563,087.63	0.00	10,275.65	552,811.98	552,811.98
Support Serv - Technology	715,431.60	0.00	29,406.81	686,024.79	686,024.79
Support Serv - Pupil Accounting	96,646.66	0.00	96,646.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	938,929.02	33,737.00	905,192.02	0.00	0.00
Community Services	142,433.98	0.00	142,433.98	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	582,196.06	582,196.06	0.00	0.00	0.00
Special Revenue Funds					
Instructional	8,634,196.98	36,994.23	8,597,202.75	0.00	0.00
Support Serv - Pupil	3,803,554.98	11,769.83	3,791,785.15	0.00	0.00
Support Serv - Instructional	1,069,736.68	0.00	1,069,736.68	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	4,225.41	0.00	4,192.46	32.95	0.00
Pupil Transportation	5,846.51	0.00	5,846.51	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	8,399.25	0.00	2,403.34	5,995.91	5,995.91
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,821,148.99	1,747,660.91	2,073,488.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	71,641.93	71,641.93	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,221,486.21	4,221,486.21	0.00	0.00	0.00
Capital Project Funds					
All Costs	11,582,450.58	11,582,450.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	102,774,844.81	**18,427,374.38**	**76,175,311.09**	**8,172,159.34**	**2,320,616.95**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82095 Livonia Public Schools School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	107,685,466.61	260,258.03	107,425,208.58	0.00	0.00
Support Serv - Pupil	11,858,990.01	0.00	11,858,990.01	0.00	0.00
Support Serv - Instructional	12,228,200.01	3,045,676.37	9,182,523.64	0.00	0.00
Support Serv - Board of Ed	297,621.79	0.00	297,621.79	0.00	0.00
Support Serv - Executive Adm	536,327.46	0.00	536,327.46	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	10,659,131.23	0.00	10,659,131.23	0.00	0.00
Support Serv - Business	1,994,053.37	19,656.13	0.00	1,974,397.24	1,974,397.24
Operations and Maintenance	17,800,296.05	82,205.03	26,339.25	17,691,751.77	0.00
Pupil Transportation	7,349,851.79	60,700.00	7,289,151.79	0.00	0.00
Support Serv - Planning & Research	184,032.47	0.00	184,032.47	0.00	0.00
Support Serv - Communication	411,658.62	0.00	411,658.62	0.00	0.00
Support Serv - Staff & Personnel	1,291,896.69	0.00	13,782.09	1,278,114.60	1,278,114.60
Support Serv - Technology	2,703,314.95	147,116.23	28,217.86	2,527,980.86	2,527,980.86
Support Serv - Pupil Accounting	162,003.65	0.00	162,003.65	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,448,500.98	965.16	2,447,535.82	0.00	0.00
Community Services	2,888,553.85	39,011.37	2,849,542.48	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	299.40	299.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	9,280,443.86	214,542.14	9,065,901.72	0.00	0.00
Support Serv - Pupil	3,745,241.13	0.00	3,745,241.13	0.00	0.00
Support Serv - Instructional	1,643,753.02	0.00	1,643,753.02	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	432,826.99	0.00	432,826.99	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	2,185.00	0.00	2,185.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,260,871.49	2,376,443.98	3,884,427.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	22,637,645.83	22,637,645.83	0.00	0.00	0.00
Capital Project Funds					
All Costs	25,226,646.49	25,226,646.49	0.00	0.00	0.00
Trust Funds					
All Costs *	10,955.10	0.00	10,955.10	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	21,539,214.92	21,539,214.92	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	271,279,982.76	**75,650,381.08**	**172,157,357.21**	**23,472,244.47**	**5,780,492.70**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82100 Plymouth-Canton Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	127,342,962.93	244,539.61	127,098,423.32	0.00	0.00
Support Serv - Pupil	18,729,965.21	9,032.10	18,720,933.11	0.00	0.00
Support Serv - Instructional	13,197,596.16	24,820.94	13,172,775.22	0.00	0.00
Support Serv - Board of Ed	369,767.20	0.00	369,767.20	0.00	0.00
Support Serv - Executive Adm	546,389.61	0.00	546,389.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	11,665,819.37	0.00	11,665,819.37	0.00	0.00
Support Serv - Business	1,854,052.98	108,524.55	0.00	1,745,528.43	1,745,528.43
Operations and Maintenance	18,740,596.95	292,203.07	1,383,987.55	17,064,406.33	0.00
Pupil Transportation	7,451,001.51	25,942.18	7,425,059.33	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,944.27	0.00	24,944.27	0.00	0.00
Support Serv - Staff & Personnel	3,485,824.38	0.00	2,306,650.06	1,179,174.32	1,179,174.32
Support Serv - Technology	2,198,766.56	45,500.00	0.00	2,153,266.56	2,153,266.56
Support Serv - Pupil Accounting	455,754.90	0.00	455,754.90	0.00	0.00
Support Serv - Central - Other	103,483.04	0.00	103,483.04	0.00	0.00
Support Serv - Other	2,328,849.83	112,289.68	2,216,560.15	0.00	0.00
Community Services	1,867,156.92	0.00	1,867,156.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	6,829,978.84	6,829,978.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	3,966,994.78	0.00	3,966,994.78	0.00	0.00
Support Serv - Pupil	1,720,798.53	0.00	1,720,798.53	0.00	0.00
Support Serv - Instructional	383,767.66	0.00	383,767.66	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	115,213.92	0.00	115,213.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	390.00	0.00	133.00	257.00	257.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,660,616.24	3,180,636.71	6,479,979.53	0.00	0.00
Community Services	2,737,415.27	8,519.82	2,728,895.45	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	113,825,169.84	113,825,169.84	0.00	0.00	0.00
Capital Project Funds					
All Costs	29,955,855.29	29,955,855.29	0.00	0.00	0.00
Trust Funds					
All Costs *	20,220.55	0.00	20,220.55	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	22,531,165.04	22,531,165.04	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	402,110,517.78	**177,194,177.67**	**202,773,707.47**	**22,142,632.64**	**5,078,226.31**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82110 Redford Union Schools, District No. 1
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,123,763.81	0.00	20,123,763.81	0.00	0.00
Support Serv - Pupil	2,434,874.17	0.00	2,434,874.17	0.00	0.00
Support Serv - Instructional	1,042,619.35	0.00	1,042,619.35	0.00	0.00
Support Serv - Board of Ed	146,572.60	0.00	146,572.60	0.00	0.00
Support Serv - Executive Adm	300,918.06	0.00	300,918.06	0.00	0.00
Support Serv - Grant Writer	27,842.59	0.00	27,842.59	0.00	0.00
Support Serv - School Adm	1,617,215.53	0.00	1,617,215.53	0.00	0.00
Support Serv - Business	768,299.59	18,046.41	0.00	750,253.18	750,253.18
Operations and Maintenance	4,116,241.85	0.00	621,581.67	3,494,660.18	0.00
Pupil Transportation	1,422,103.74	0.00	1,422,103.74	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,406.21	0.00	2,406.21	0.00	0.00
Support Serv - Staff & Personnel	595,669.13	0.00	33,520.35	562,148.78	562,148.78
Support Serv - Technology	1,074,915.53	33,474.54	36,228.85	1,005,212.14	1,005,212.14
Support Serv - Pupil Accounting	144,333.71	0.00	144,333.71	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	316,018.22	0.00	316,018.22	0.00	0.00
Community Services	65,438.28	0.00	65,438.28	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	6,072,027.23	301,375.98	5,770,651.25	0.00	0.00
Support Serv - Pupil	3,063,431.87	0.00	3,063,431.87	0.00	0.00
Support Serv - Instructional	577,271.35	0.00	577,271.35	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	20,408.09	0.00	2,925.58	17,482.51	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,547,959.23	833,678.78	714,280.45	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,287,821.03	4,287,821.03	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,269,514.50	2,269,514.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,037,665.67	**7,743,911.24**	**38,463,997.64**	**5,829,756.79**	**2,317,614.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82120 River Rouge, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	18,235,247.88	229,702.06	18,005,545.82	0.00	0.00
Support Serv - Pupil	2,660,469.49	0.00	2,660,469.49	0.00	0.00
Support Serv - Instructional	2,076,993.44	5,843.65	2,071,149.79	0.00	0.00
Support Serv - Board of Ed	117,250.35	6,854.59	110,395.76	0.00	0.00
Support Serv - Executive Adm	704,560.64	3,103.96	701,456.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,701,789.98	0.00	1,701,789.98	0.00	0.00
Support Serv - Business	558,442.85	179.77	0.00	558,263.08	558,263.08
Operations and Maintenance	3,189,243.85	0.00	4,748.00	3,184,495.85	0.00
Pupil Transportation	1,940,357.03	0.00	1,940,357.03	0.00	0.00
Support Serv - Planning & Research	1,449.90	0.00	1,449.90	0.00	0.00
Support Serv - Communication	368,252.56	0.00	368,252.56	0.00	0.00
Support Serv - Staff & Personnel	815,441.69	16,560.92	544,103.99	254,776.78	254,776.78
Support Serv - Technology	853,819.14	141,544.77	0.00	712,274.37	712,274.37
Support Serv - Pupil Accounting	149,670.56	0.00	149,670.56	0.00	0.00
Support Serv - Central - Other	25,412.42	0.00	25,412.42	0.00	0.00
Support Serv - Other	703,656.44	4,260.73	699,395.71	0.00	0.00
Community Services	50,131.35	0.00	50,131.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	24,017.00	24,017.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,137,946.06	140,341.13	997,604.93	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,337,587.29	3,337,587.29	0.00	0.00	0.00
Capital Project Funds					
All Costs	223,250.00	223,250.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,874,989.92	**4,133,245.87**	**30,031,933.97**	**4,709,810.08**	**1,525,314.23**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82130 Romulus Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,265,122.38	17,412.33	21,247,710.05	0.00	0.00
Support Serv - Pupil	1,583,649.52	0.00	1,583,649.52	0.00	0.00
Support Serv - Instructional	1,878,378.07	0.00	1,878,378.07	0.00	0.00
Support Serv - Board of Ed	377,123.61	0.00	377,123.61	0.00	0.00
Support Serv - Executive Adm	891,238.20	0.00	891,238.20	0.00	0.00
Support Serv - Grant Writer	11,251.36	0.00	11,251.36	0.00	0.00
Support Serv - School Adm	2,498,195.47	0.00	2,498,195.47	0.00	0.00
Support Serv - Business	1,088,237.34	77,848.71	1,005,388.63	5,000.00	5,000.00
Operations and Maintenance	4,716,457.70	709,320.09	3,940,048.99	67,088.62	0.00
Pupil Transportation	2,149,939.20	0.00	2,149,939.20	0.00	0.00
Support Serv - Planning & Research	844,082.53	0.00	844,082.53	0.00	0.00
Support Serv - Communication	82,769.85	0.00	82,769.85	0.00	0.00
Support Serv - Staff & Personnel	305,639.87	0.00	298,902.46	6,737.41	6,737.41
Support Serv - Technology	682,262.82	0.00	682,161.36	101.46	101.46
Support Serv - Pupil Accounting	72,905.76	0.00	72,905.76	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	465,751.92	185,877.54	279,874.38	0.00	0.00
Community Services	17,993.71	0.00	17,993.71	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	824,553.50	821,631.00	2,922.50	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,510,395.82	1,091,830.20	418,565.62	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	14,207,125.18	14,207,125.18	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,563,352.41	3,563,352.41	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,036,426.22	**20,674,397.46**	**38,283,101.27**	**78,927.49**	**11,838.87**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82140 South Redford School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	29,683,658.11	55,493.21	29,628,164.90	0.00	0.00
Support Serv - Pupil	3,836,547.85	0.00	3,836,547.85	0.00	0.00
Support Serv - Instructional	3,543,606.56	21,728.27	3,521,878.29	0.00	0.00
Support Serv - Board of Ed	125,969.36	0.00	125,969.36	0.00	0.00
Support Serv - Executive Adm	618,202.80	2,319.95	615,882.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,926,443.36	8,394.01	2,918,049.35	0.00	0.00
Support Serv - Business	675,196.22	98.95	3,063.00	672,034.27	672,034.27
Operations and Maintenance	3,425,013.92	12,866.31	436,570.06	2,975,577.55	0.00
Pupil Transportation	1,301,438.13	16,060.00	1,285,378.13	0.00	0.00
Support Serv - Planning & Research	4,526.58	0.00	4,526.58	0.00	0.00
Support Serv - Communication	35,773.18	0.00	35,773.18	0.00	0.00
Support Serv - Staff & Personnel	473,287.44	98.95	0.00	473,188.49	473,188.49
Support Serv - Technology	515,577.60	102,112.01	0.00	413,465.59	413,465.59
Support Serv - Pupil Accounting	114,800.06	0.00	114,800.06	0.00	0.00
Support Serv - Central - Other	504,352.70	0.00	504,352.70	0.00	0.00
Support Serv - Other	650,071.53	0.00	650,071.53	0.00	0.00
Community Services	130,503.62	0.00	130,503.62	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	595,809.96	285,006.15	310,803.81	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	90,418.08	0.00	90,418.08	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,214,250.60	83,329.33	1,130,921.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,678,208.23	5,678,208.23	0.00	0.00	0.00
Capital Project Funds					
All Costs	3,480,564.04	3,480,564.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	59,624,219.93	**9,746,279.41**	**45,343,674.62**	**4,534,265.90**	**1,558,688.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82150 Taylor School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	45,872,846.24	24,783.70	45,848,062.54	0.00	0.00
Support Serv - Pupil	6,247,103.89	0.00	6,247,103.89	0.00	0.00
Support Serv - Instructional	4,231,846.35	855.98	4,230,990.37	0.00	0.00
Support Serv - Board of Ed	348,308.94	0.00	348,308.94	0.00	0.00
Support Serv - Executive Adm	547,952.99	2,834.99	545,118.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,294,515.06	0.00	4,294,515.06	0.00	0.00
Support Serv - Business	1,472,283.74	977.12	0.00	1,471,306.62	1,471,306.62
Operations and Maintenance	10,628,115.63	63,580.48	1,778,919.19	8,785,615.96	0.00
Pupil Transportation	4,622,060.23	0.00	4,622,060.23	0.00	0.00
Support Serv - Planning & Research	2,093.67	0.00	2,093.67	0.00	0.00
Support Serv - Communication	2,871.17	0.00	2,871.17	0.00	0.00
Support Serv - Staff & Personnel	609,615.88	0.00	35,178.22	574,437.66	574,437.66
Support Serv - Technology	1,564,090.63	88,559.98	1,317.22	1,474,213.43	1,474,213.43
Support Serv - Pupil Accounting	393,851.50	2,612.00	391,239.50	0.00	0.00
Support Serv - Central - Other	155,696.71	0.00	155,696.71	0.00	0.00
Support Serv - Other	1,855,632.62	41,402.67	1,814,229.95	0.00	0.00
Community Services	14,827.85	0.00	14,827.85	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	172,228.59	172,228.59	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,007,215.70	46,905.11	1,960,310.59	0.00	0.00
Support Serv - Pupil	1,877,490.04	0.00	1,877,490.04	0.00	0.00
Support Serv - Instructional	182,669.24	0.00	182,669.24	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	21,750.00	0.00	6,223.50	15,526.50	0.00
Pupil Transportation	3,118.00	0.00	3,118.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	4,167,802.46	1,978,959.13	2,188,843.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,406,372.50	3,406,372.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	311,800.86	311,800.86	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	95,014,160.49	**6,141,873.11**	**76,551,187.21**	**12,321,100.17**	**3,519,957.71**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82155 Trenton Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,365,999.77	6,705.41	20,359,294.36	0.00	0.00
Support Serv - Pupil	1,864,788.67	5,626.00	1,859,162.67	0.00	0.00
Support Serv - Instructional	1,693,937.82	146.76	1,693,791.06	0.00	0.00
Support Serv - Board of Ed	162,408.23	62,500.00	99,908.23	0.00	0.00
Support Serv - Executive Adm	404,624.11	0.00	404,624.11	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,917,888.12	0.00	1,917,888.12	0.00	0.00
Support Serv - Business	470,304.42	4,636.13	2,149.03	463,519.26	463,519.26
Operations and Maintenance	3,651,352.16	8,054.00	12,216.85	3,631,081.31	0.00
Pupil Transportation	745,893.23	0.00	745,893.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	263,515.84	0.00	43,220.05	220,295.79	220,295.79
Support Serv - Technology	601,950.19	18,490.94	1,533.73	581,925.52	581,925.52
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	52,220.36	0.00	52,220.36	0.00	0.00
Support Serv - Other	508,243.44	4,238.65	504,004.79	0.00	0.00
Community Services	247,436.62	0.00	247,436.62	0.00	0.00
Payments to Government Agencies	253,506.25	253,506.25	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	2,156,066.46	143,935.52	2,012,130.94	0.00	0.00
Support Serv - Pupil	2,266,054.12	0.00	2,266,054.12	0.00	0.00
Support Serv - Instructional	270,828.28	0.00	270,828.28	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	14,530.40	0.00	14,530.40	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,578,923.64	697,876.66	881,046.98	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,068,200.00	5,068,200.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	6,258,904.49	6,258,904.49	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	50,817,576.62	**12,532,820.81**	**33,387,933.93**	**4,896,821.88**	**1,265,740.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82160 Wayne-Westland Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	76,639,122.31	330,819.09	76,308,303.22	0.00	0.00
Support Serv - Pupil	14,117,248.77	0.00	14,117,248.77	0.00	0.00
Support Serv - Instructional	9,468,589.52	0.00	9,468,589.52	0.00	0.00
Support Serv - Board of Ed	581,582.17	0.00	581,582.17	0.00	0.00
Support Serv - Executive Adm	1,877,051.27	0.00	1,877,051.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	7,310,141.06	0.00	7,310,141.06	0.00	0.00
Support Serv - Business	1,168,385.49	0.00	0.00	1,168,385.49	1,168,385.49
Operations and Maintenance	14,861,213.82	154,456.86	0.00	14,706,756.96	0.00
Pupil Transportation	6,785,426.26	61,259.00	6,724,167.26	0.00	0.00
Support Serv - Planning & Research	183,678.06	0.00	183,678.06	0.00	0.00
Support Serv - Communication	974,683.64	0.00	974,683.64	0.00	0.00
Support Serv - Staff & Personnel	826,323.67	0.00	90,930.88	735,392.79	735,392.79
Support Serv - Technology	1,428,858.64	45,368.79	199,455.92	1,184,033.93	1,184,033.93
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	29,793.69	0.00	29,793.69	0.00	0.00
Support Serv - Other	1,729,787.81	0.00	1,729,787.81	0.00	0.00
Community Services	272,015.97	0.00	272,015.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	2,603,370.76	2,603,370.76	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,640,561.24	143,830.51	7,496,730.73	0.00	0.00
Support Serv - Pupil	5,846,058.70	0.00	5,846,058.70	0.00	0.00
Support Serv - Instructional	594,693.34	0.00	594,693.34	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	6.09	0.00	6.09	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,323,962.04	2,232,848.19	5,091,113.85	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	8,941,728.28	8,941,728.28	0.00	0.00	0.00
Capital Project Funds					
All Costs	40,636,732.81	40,636,732.81	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	211,841,015.41	**55,150,414.29**	**138,896,031.95**	**17,794,569.17**	**3,087,812.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82170 Wyandotte, School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,112,513.48	456,139.71	33,656,373.77	0.00	0.00
Support Serv - Pupil	3,318,534.44	0.00	3,318,534.44	0.00	0.00
Support Serv - Instructional	2,337,525.29	0.00	2,337,525.29	0.00	0.00
Support Serv - Board of Ed	111,177.89	0.00	111,177.89	0.00	0.00
Support Serv - Executive Adm	422,853.37	0.00	422,853.37	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,758,408.62	0.00	2,758,408.62	0.00	0.00
Support Serv - Business	846,163.46	1,679.50	5,765.04	838,718.92	838,718.92
Operations and Maintenance	6,881,305.59	477,523.21	96,858.77	6,306,923.61	0.00
Pupil Transportation	1,071,327.96	0.00	1,071,327.96	0.00	0.00
Support Serv - Planning & Research	301,505.30	0.00	301,505.30	0.00	0.00
Support Serv - Communication	77.60	0.00	77.60	0.00	0.00
Support Serv - Staff & Personnel	428,400.86	602.07	109,471.44	318,327.35	318,327.35
Support Serv - Technology	1,160,491.19	330,988.12	48,531.13	780,971.94	780,971.94
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	2,102,862.17	0.00	2,102,862.17	0.00	0.00
Support Serv - Other	1,067,025.14	22,466.61	1,044,558.53	0.00	0.00
Community Services	793,708.33	6,273.00	787,435.33	0.00	0.00
Payments to Government Agencies	100,000.00	100,000.00	0.00	0.00	0.00
Facilities Acquisition	7,832.57	7,832.57	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,128,126.71	52,823.21	10,075,303.50	0.00	0.00
Support Serv - Pupil	12,598,628.97	0.00	12,598,628.97	0.00	0.00
Support Serv - Instructional	507,327.76	0.00	507,327.76	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,194,686.63	0.00	1,194,686.63	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	783,585.10	0.00	0.00	783,585.10	0.00
Pupil Transportation	98,673.22	0.00	98,673.22	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	8,330.98	0.00	0.00	8,330.98	8,330.98
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,364,335.83	1,007,590.30	2,356,745.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,687,900.00	2,687,900.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,218,660.03	1,218,660.03	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	90,411,968.49	**6,370,478.33**	**75,004,632.26**	**9,036,857.90**	**1,946,349.19**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82180 Flat Rock Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,816,228.92	20,038.58	11,796,190.34	0.00	0.00
Support Serv - Pupil	1,698,036.95	0.00	1,698,036.95	0.00	0.00
Support Serv - Instructional	1,113,771.52	0.00	1,113,771.52	0.00	0.00
Support Serv - Board of Ed	53,697.81	0.00	53,697.81	0.00	0.00
Support Serv - Executive Adm	404,237.12	0.00	404,237.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,592,026.77	0.00	1,592,026.77	0.00	0.00
Support Serv - Business	480,727.13	0.00	186.21	480,540.92	480,540.92
Operations and Maintenance	2,439,606.84	0.00	417,973.17	2,021,633.67	0.00
Pupil Transportation	1,111,911.27	1,437.90	1,110,473.37	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,448.07	0.00	17,448.07	0.00	0.00
Support Serv - Staff & Personnel	32,856.28	0.00	24,940.94	7,915.34	7,915.34
Support Serv - Technology	712,168.32	15,396.50	0.00	696,771.82	696,771.82
Support Serv - Pupil Accounting	68,349.66	0.00	68,349.66	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	476,751.49	0.00	476,751.49	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	311,517.00	311,517.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	947,266.45	357,124.44	590,142.01	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,852,677.11	4,852,677.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	310,845.50	310,845.50	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	28,440,124.21	**5,869,037.03**	**19,364,225.43**	**3,206,861.75**	**1,185,228.08**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82230 Crestwood School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	35,908,591.36	14,114.85	35,894,476.51	0.00	0.00
Support Serv - Pupil	4,073,711.51	0.00	4,073,711.51	0.00	0.00
Support Serv - Instructional	2,002,923.59	0.00	2,002,923.59	0.00	0.00
Support Serv - Board of Ed	133,833.69	0.00	133,833.69	0.00	0.00
Support Serv - Executive Adm	621,329.03	0.00	621,329.03	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,547,705.49	7,678.22	2,540,027.27	0.00	0.00
Support Serv - Business	525,663.61	0.00	7,802.47	517,861.14	517,861.14
Operations and Maintenance	4,204,788.27	35,186.97	405,283.05	3,764,318.25	0.00
Pupil Transportation	1,674,942.17	0.00	1,674,942.17	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	246,663.15	0.00	5,153.86	241,509.29	241,509.29
Support Serv - Technology	758,442.37	115,594.23	7,269.05	635,579.09	635,579.09
Support Serv - Pupil Accounting	161,661.68	0.00	161,661.68	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	883,152.29	210.00	882,942.29	0.00	0.00
Community Services	226,547.26	0.00	226,547.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	407,660.99	29,938.23	377,722.76	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	1,880.70	0.00	1,861.89	18.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,090,839.57	883,711.20	1,207,128.37	0.00	0.00
Community Services	242,409.67	657.70	241,751.97	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,476,886.11	2,476,886.11	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,205,922.78	2,205,922.78	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	6,421,191.28	6,421,191.28	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	67,816,746.57	**12,191,091.57**	**50,466,368.42**	**5,159,286.58**	**1,394,949.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82240 Westwood Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,797,719.75	0.00	13,797,719.75	0.00	0.00
Support Serv - Pupil	1,595,790.81	0.00	1,595,790.81	0.00	0.00
Support Serv - Instructional	1,392,198.03	0.00	1,392,198.03	0.00	0.00
Support Serv - Board of Ed	217,587.30	0.00	217,587.30	0.00	0.00
Support Serv - Executive Adm	427,078.09	0.00	427,078.09	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,594,261.33	0.00	1,594,261.33	0.00	0.00
Support Serv - Business	878,579.33	126,000.00	489,360.98	263,218.35	263,218.35
Operations and Maintenance	3,049,966.49	466,247.38	239,265.96	2,344,453.15	0.00
Pupil Transportation	1,687,316.45	0.00	1,687,316.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	256,125.88	0.00	248,485.58	7,640.30	7,640.30
Support Serv - Technology	333,799.90	0.00	0.00	333,799.90	333,799.90
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	217,923.55	10,724.00	207,199.55	0.00	0.00
Community Services	25,149.91	0.00	25,149.91	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	79.35	79.35	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,126,882.74	39,550.74	1,087,332.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	754,928.55	754,928.55	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,355,387.46	**1,397,530.02**	**23,008,745.74**	**2,949,111.70**	**604,658.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82250 Ecorse Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	11,254,217.08	41,126.80	11,213,090.28	0.00	0.00
Support Serv - Pupil	917,004.69	0.00	917,004.69	0.00	0.00
Support Serv - Instructional	1,261,122.55	58,982.24	1,202,140.31	0.00	0.00
Support Serv - Board of Ed	772,654.42	920.00	771,734.42	0.00	0.00
Support Serv - Executive Adm	601,764.86	0.00	601,764.86	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	955,278.47	0.00	955,278.47	0.00	0.00
Support Serv - Business	214,677.58	0.00	0.00	214,677.58	214,677.58
Operations and Maintenance	3,740,857.32	89,060.00	1,380,702.90	2,271,094.42	0.00
Pupil Transportation	1,332,224.43	0.00	1,332,224.43	0.00	0.00
Support Serv - Planning & Research	4,053.50	0.00	4,053.50	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	28,125.75	0.00	15,032.00	13,093.75	13,093.75
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	354,118.66	0.00	354,118.66	0.00	0.00
Community Services	300.00	0.00	300.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,047,451.44	1,047,451.44	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,137,957.32	608,707.30	529,250.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,547,203.62	3,547,203.62	0.00	0.00	0.00
Capital Project Funds					
All Costs	24,091.58	24,091.58	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,193,103.27	**5,417,542.98**	**19,276,694.54**	**2,498,865.75**	**227,771.33**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82290 Gibraltar School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	27,577,717.10	144,346.28	27,433,370.82	0.00	0.00
Support Serv - Pupil	2,412,018.72	0.00	2,412,018.72	0.00	0.00
Support Serv - Instructional	1,580,250.75	14,686.21	1,565,564.54	0.00	0.00
Support Serv - Board of Ed	92,572.71	0.00	92,572.71	0.00	0.00
Support Serv - Executive Adm	483,226.40	440.96	482,785.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,534,353.55	0.00	2,534,353.55	0.00	0.00
Support Serv - Business	609,812.55	0.00	3,113.37	606,699.18	606,699.18
Operations and Maintenance	4,347,467.02	655,408.35	49,150.95	3,642,907.72	0.00
Pupil Transportation	1,996,969.78	252,860.31	1,744,109.47	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,778.58	0.00	5,778.58	0.00	0.00
Support Serv - Staff & Personnel	103,995.51	0.00	9,338.94	94,656.57	94,656.57
Support Serv - Technology	1,134,345.33	68,737.47	412,325.40	653,282.46	653,282.46
Support Serv - Pupil Accounting	68,555.60	0.00	68,555.60	0.00	0.00
Support Serv - Central - Other	4,639.42	0.00	4,639.42	0.00	0.00
Support Serv - Other	758,986.70	114,053.16	644,933.54	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,333,448.92	1,180,986.81	1,152,462.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,102,050.00	5,102,050.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	1,049,348.36	1,049,348.36	0.00	0.00	0.00
Trust Funds					
All Costs *	5,000.00	0.00	5,000.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,200,537.00	**8,582,917.91**	**38,620,073.16**	**4,997,545.93**	**1,354,638.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82300 Grosse Ile Township Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,803,437.52	11,235.01	12,792,202.51	0.00	0.00
Support Serv - Pupil	1,506,746.71	0.00	1,506,746.71	0.00	0.00
Support Serv - Instructional	949,239.81	0.00	949,239.81	0.00	0.00
Support Serv - Board of Ed	108,083.00	28,238.01	79,844.99	0.00	0.00
Support Serv - Executive Adm	449,187.54	3,051.69	446,135.85	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,307,583.13	0.00	1,307,583.13	0.00	0.00
Support Serv - Business	417,817.87	421.25	0.00	417,396.62	417,396.62
Operations and Maintenance	1,905,510.63	0.00	13,541.83	1,891,968.80	0.00
Pupil Transportation	1,076,178.83	0.00	1,076,178.83	0.00	0.00
Support Serv - Planning & Research	2,699.82	0.00	2,699.82	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	136,211.05	0.00	0.00	136,211.05	136,211.05
Support Serv - Technology	243,437.63	2,940.00	14,662.50	225,835.13	225,835.13
Support Serv - Pupil Accounting	141,752.18	0.00	141,752.18	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	599,201.52	0.00	599,201.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	12,270.19	0.00	12,270.19	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,025,347.92	340,037.10	685,310.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	2,883,725.02	2,883,725.02	0.00	0.00	0.00
Capital Project Funds					
All Costs	197,273.59	197,273.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	25,765,703.96	**3,466,921.67**	**19,627,370.69**	**2,671,411.60**	**779,442.80**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82320 Harper Woods, The School District of the City of
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,595,570.48	21,231.94	21,574,338.54	0.00	0.00
Support Serv - Pupil	1,748,584.97	0.00	1,748,584.97	0.00	0.00
Support Serv - Instructional	735,648.31	0.00	735,648.31	0.00	0.00
Support Serv - Board of Ed	509,597.43	0.00	509,597.43	0.00	0.00
Support Serv - Executive Adm	390,815.15	329.10	390,486.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,589,724.59	42,208.93	1,547,515.66	0.00	0.00
Support Serv - Business	719,566.88	0.00	0.00	719,566.88	719,566.88
Operations and Maintenance	3,565,325.27	75,674.00	394,289.28	3,095,361.99	0.00
Pupil Transportation	467,754.13	0.00	467,754.13	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	30,248.00	0.00	30,248.00	0.00	0.00
Support Serv - Staff & Personnel	285,419.89	0.00	157,546.25	127,873.64	127,873.64
Support Serv - Technology	109,167.80	0.00	5,425.00	103,742.80	103,742.80
Support Serv - Pupil Accounting	9,703.11	0.00	9,703.11	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	371,992.67	65,554.87	306,437.80	0.00	0.00
Community Services	98,062.25	0.00	98,062.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	439,833.53	0.00	439,833.53	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,924,755.76	997,903.81	926,851.95	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	3,619,851.01	3,619,851.01	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	38,211,621.23	**4,822,753.66**	**29,342,322.26**	**4,046,545.31**	**951,183.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82340 Huron School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	21,026,883.51	534,124.74	20,492,758.77	0.00	0.00
Support Serv - Pupil	2,007,169.34	0.00	2,007,169.34	0.00	0.00
Support Serv - Instructional	1,118,839.99	0.00	1,118,839.99	0.00	0.00
Support Serv - Board of Ed	94,749.48	0.00	94,749.48	0.00	0.00
Support Serv - Executive Adm	361,834.18	0.00	361,834.18	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,604,690.59	18,215.46	1,586,475.13	0.00	0.00
Support Serv - Business	463,001.02	21,277.60	0.00	441,723.42	441,723.42
Operations and Maintenance	2,841,698.91	3,444.90	99,248.00	2,739,006.01	0.00
Pupil Transportation	1,771,351.52	86,000.00	1,685,351.52	0.00	0.00
Support Serv - Planning & Research	63,647.52	0.00	63,647.52	0.00	0.00
Support Serv - Communication	8,114.61	0.00	8,114.61	0.00	0.00
Support Serv - Staff & Personnel	29,004.73	0.00	6,150.00	22,854.73	22,854.73
Support Serv - Technology	583,176.24	16,170.62	22,899.38	544,106.24	544,106.24
Support Serv - Pupil Accounting	147,262.95	0.00	147,262.95	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	678,114.68	5,981.30	672,133.38	0.00	0.00
Community Services	41,228.29	0.00	41,228.29	0.00	0.00
Payments to Government Agencies	894,428.19	894,428.19	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,377,151.74	0.00	1,377,151.74	0.00	0.00
Support Serv - Pupil	308,846.20	0.00	308,846.20	0.00	0.00
Support Serv - Instructional	437,366.40	1,672.00	435,694.40	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	697.97	0.00	697.97	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,587,261.52	566,851.35	1,020,410.17	0.00	0.00
Community Services	10,777.77	0.00	10,777.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,167,857.94	5,167,857.94	0.00	0.00	0.00
Capital Project Funds					
All Costs	13,693,342.04	13,693,342.04	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	56,318,497.33	**21,009,366.14**	**31,561,440.79**	**3,747,690.40**	**1,008,684.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82365 Woodhaven-Brownstown School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	44,249,860.75	20,178.44	44,229,682.31	0.00	0.00
Support Serv - Pupil	4,556,900.43	699.52	4,556,200.91	0.00	0.00
Support Serv - Instructional	1,875,422.97	6,434.20	1,868,988.77	0.00	0.00
Support Serv - Board of Ed	241,282.33	0.00	241,282.33	0.00	0.00
Support Serv - Executive Adm	424,066.16	0.00	424,066.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,401,567.70	5,082.80	3,396,484.90	0.00	0.00
Support Serv - Business	864,891.34	30,288.26	3,063.00	831,540.08	831,540.08
Operations and Maintenance	5,714,568.82	6,014.60	1,083,363.78	4,625,190.44	0.00
Pupil Transportation	3,163,295.28	0.00	3,163,295.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	9,186.86	0.00	9,186.86	0.00	0.00
Support Serv - Staff & Personnel	616,977.06	0.00	201,136.46	415,840.60	415,840.60
Support Serv - Technology	1,172,932.73	5,805.13	297,599.25	869,528.35	869,528.35
Support Serv - Pupil Accounting	65,182.26	0.00	65,182.26	0.00	0.00
Support Serv - Central - Other	2,944.64	0.00	2,944.64	0.00	0.00
Support Serv - Other	1,441,445.98	0.00	1,441,445.98	0.00	0.00
Community Services	31,967.78	0.00	31,967.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	10,824.76	0.00	10,824.76	0.00	0.00
Support Serv - Pupil	4,256,256.41	0.00	4,256,256.41	0.00	0.00
Support Serv - Instructional	301,361.09	0.00	301,361.09	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	478.58	478.58	0.00	0.00	0.00
Operations and Maintenance	64,995.00	64,995.00	0.00	0.00	0.00
Pupil Transportation	6,820.70	0.00	6,820.70	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	3,222,268.52	1,299,817.99	1,922,450.53	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,034,003.13	9,034,003.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,573,334.56	14,573,334.56	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	99,302,835.84	**25,047,132.21**	**67,513,604.16**	**6,742,099.47**	**2,116,909.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82390 Northville Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	57,252,281.04	200,945.25	57,051,335.79	0.00	0.00
Support Serv - Pupil	5,849,839.18	7,000.00	5,842,839.18	0.00	0.00
Support Serv - Instructional	3,073,134.01	23,750.00	3,049,384.01	0.00	0.00
Support Serv - Board of Ed	207,744.21	0.00	207,744.21	0.00	0.00
Support Serv - Executive Adm	727,063.12	0.00	727,063.12	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	4,571,861.52	0.00	4,571,861.52	0.00	0.00
Support Serv - Business	844,263.67	29,812.70	3,776.73	810,674.24	810,674.24
Operations and Maintenance	7,775,583.15	203,640.25	624,500.02	6,947,442.88	0.00
Pupil Transportation	2,345,252.23	8,601.52	2,336,650.71	0.00	0.00
Support Serv - Planning & Research	74,880.50	0.00	74,880.50	0.00	0.00
Support Serv - Communication	65,191.80	0.00	65,191.80	0.00	0.00
Support Serv - Staff & Personnel	938,683.87	0.00	83,185.06	855,498.81	855,498.81
Support Serv - Technology	2,285,260.33	874,440.55	5,252.67	1,405,567.11	1,405,567.11
Support Serv - Pupil Accounting	191,086.94	0.00	191,086.94	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,039,024.98	9,995.00	1,029,029.98	0.00	0.00
Community Services	44,991.66	0.00	44,991.66	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	14,670.00	13,315.00	1,355.00	0.00	0.00
Special Revenue Funds					
Instructional	7,735,958.81	50,384.28	7,685,574.53	0.00	0.00
Support Serv - Pupil	2,132,947.72	0.00	2,132,947.72	0.00	0.00
Support Serv - Instructional	305,107.99	0.00	305,107.99	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	480,963.93	0.00	480,963.93	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	9,465.53	0.00	9,465.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	11,427.72	0.00	0.00	11,427.72	11,427.72
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,091,827.64	1,544,957.57	3,546,870.07	0.00	0.00
Community Services	3,268,206.65	0.00	3,268,206.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,422,961.37	1,409,751.00	13,210.37	0.00	0.00
Debt Service Funds					
All Costs **	16,955,040.00	16,955,040.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	22,391,195.75	22,391,195.75	0.00	0.00	0.00
Trust Funds					
All Costs *	40,700.35	0.00	40,700.35	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	10,574,384.62	10,574,384.62	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	157,721,000.29	**54,297,213.49**	**93,393,176.04**	**10,030,610.76**	**3,083,167.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82400 Riverview Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,555,199.88	137,349.57	20,417,850.31	0.00	0.00
Support Serv - Pupil	1,957,278.47	6,810.18	1,950,468.29	0.00	0.00
Support Serv - Instructional	1,212,344.64	0.00	1,212,344.64	0.00	0.00
Support Serv - Board of Ed	112,913.12	0.00	112,913.12	0.00	0.00
Support Serv - Executive Adm	463,408.04	0.00	463,408.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,177,115.48	62,727.51	2,114,387.97	0.00	0.00
Support Serv - Business	587,607.31	180,313.59	0.00	407,293.72	407,293.72
Operations and Maintenance	4,445,771.22	761,204.04	27,262.73	3,657,304.45	0.00
Pupil Transportation	694,498.79	18,295.00	676,203.79	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	143,814.68	0.00	15,274.69	128,539.99	128,539.99
Support Serv - Technology	973,216.89	273,042.08	14,877.00	685,297.81	685,297.81
Support Serv - Pupil Accounting	4,017.93	0.00	4,017.93	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	697,058.26	30,159.23	666,899.03	0.00	0.00
Community Services	51,656.89	0.00	51,656.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,321,703.97	1,321,703.97	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,998,400.06	765,614.55	1,232,785.51	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,253,412.13	1,253,412.13	0.00	0.00	0.00
Capital Project Funds					
All Costs	5,465,868.49	5,465,868.49	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	44,115,286.25	**10,276,500.34**	**28,960,349.94**	**4,878,435.97**	**1,221,131.52**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82405 Southgate Community School District
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	28,187,670.52	89,815.05	28,097,855.47	0.00	0.00
Support Serv - Pupil	4,008,371.27	0.00	4,008,371.27	0.00	0.00
Support Serv - Instructional	2,242,703.59	15,180.80	2,227,522.79	0.00	0.00
Support Serv - Board of Ed	261,501.59	0.00	261,501.59	0.00	0.00
Support Serv - Executive Adm	456,320.27	15,180.77	441,139.50	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,059,461.77	34,156.80	2,025,304.97	0.00	0.00
Support Serv - Business	784,553.13	36,278.39	0.00	748,274.74	748,274.74
Operations and Maintenance	3,177,829.98	25,803.86	175,599.60	2,976,426.52	0.00
Pupil Transportation	764,810.56	0.00	764,810.56	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	114,509.50	0.00	114,509.50	0.00	0.00
Support Serv - Staff & Personnel	138,808.19	0.00	14,763.59	124,044.60	124,044.60
Support Serv - Technology	643,248.75	1,299.99	83,094.89	558,853.87	558,853.87
Support Serv - Pupil Accounting	221,053.92	0.00	221,053.92	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	875,148.69	63,915.81	811,232.88	0.00	0.00
Community Services	90,437.30	18.54	90,418.76	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	227,755.63	227,755.63	0.00	0.00	0.00
Special Revenue Funds					
Instructional	4,503,773.50	7,157.28	4,496,616.22	0.00	0.00
Support Serv - Pupil	1,839,624.01	0.00	1,839,624.01	0.00	0.00
Support Serv - Instructional	560,404.54	3,795.20	556,609.34	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	1,216.09	0.00	0.00	1,216.09	1,216.09
Operations and Maintenance	102,000.00	0.00	0.00	102,000.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,513,187.28	748,791.04	764,396.24	0.00	0.00
Community Services	370,512.05	0.00	370,512.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	23,802.00	17,172.00	6,630.00	0.00	0.00
Debt Service Funds					
All Costs **	5,385,977.60	5,385,977.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	14,472,273.69	14,472,273.69	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	73,026,955.42	**21,144,572.45**	**47,371,567.15**	**4,510,815.82**	**1,432,389.30**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82430 Van Buren Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	34,782,939.32	724,021.29	34,058,918.03	0.00	0.00
Support Serv - Pupil	4,501,333.36	0.00	4,501,333.36	0.00	0.00
Support Serv - Instructional	2,948,060.20	19,039.20	2,929,021.00	0.00	0.00
Support Serv - Board of Ed	106,632.92	0.00	106,632.92	0.00	0.00
Support Serv - Executive Adm	413,089.64	0.00	413,089.64	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	3,437,184.02	0.00	3,437,184.02	0.00	0.00
Support Serv - Business	782,424.45	217,867.16	3,063.00	561,494.29	561,494.29
Operations and Maintenance	6,296,676.01	22,122.28	397,259.24	5,877,294.49	0.00
Pupil Transportation	4,763,547.76	669,172.00	4,094,375.76	0.00	0.00
Support Serv - Planning & Research	19,546.50	0.00	19,546.50	0.00	0.00
Support Serv - Communication	19,725.80	0.00	19,725.80	0.00	0.00
Support Serv - Staff & Personnel	608,140.86	0.00	48,068.81	560,072.05	560,072.05
Support Serv - Technology	697,976.30	0.00	140,604.50	557,371.80	557,371.80
Support Serv - Pupil Accounting	98,541.98	0.00	98,541.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	794,109.20	10,608.36	783,500.84	0.00	0.00
Community Services	6,016.25	0.00	6,016.25	0.00	0.00
Payments to Government Agencies	328,711.10	328,711.10	0.00	0.00	0.00
Facilities Acquisition	1,289,170.19	1,289,170.19	0.00	0.00	0.00
Special Revenue Funds					
Instructional	1,707,005.40	0.00	1,707,005.40	0.00	0.00
Support Serv - Pupil	373,007.42	0.00	373,007.42	0.00	0.00
Support Serv - Instructional	58,512.24	0.00	58,512.24	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,538,520.81	980,468.31	1,558,052.50	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	5,613,742.67	5,613,742.67	0.00	0.00	0.00
Capital Project Funds					
All Costs	8,887,464.59	8,887,464.59	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	81,072,078.99	**18,762,387.15**	**54,753,459.21**	**7,556,232.63**	**1,678,938.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82700 Detroit Achievement Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,156,365.78	31,817.47	3,124,548.31	0.00	0.00
Support Serv - Pupil	198,994.18	0.00	198,994.18	0.00	0.00
Support Serv - Instructional	84,841.13	0.00	84,841.13	0.00	0.00
Support Serv - Board of Ed	33,262.98	0.00	33,262.98	0.00	0.00
Support Serv - Executive Adm	526,822.59	0.00	526,822.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,103,328.16	59,973.74	1,043,354.42	0.00	0.00
Support Serv - Business	313,021.14	223,998.20	0.00	89,022.94	89,022.94
Operations and Maintenance	869,334.57	0.00	391,890.55	477,444.02	0.00
Pupil Transportation	213,894.01	0.00	213,894.01	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	185,070.39	13,885.85	130,445.28	40,739.26	40,739.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	8,689.41	0.00	8,689.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	12,393,841.60	12,393,841.60	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,684.01	299,993.74	34,690.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,422,149.95	**13,023,510.60**	**5,791,433.13**	**607,206.22**	**129,762.20**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82701 University Preparatory Science and Math (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,360,706.66	0.00	8,360,706.66	0.00	0.00
Support Serv - Pupil	1,030,164.96	0.00	1,030,164.96	0.00	0.00
Support Serv - Instructional	1,148,658.55	0.00	1,148,658.55	0.00	0.00
Support Serv - Board of Ed	45,277.12	0.00	45,277.12	0.00	0.00
Support Serv - Executive Adm	913,741.80	0.00	913,741.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	973,176.37	0.00	973,176.37	0.00	0.00
Support Serv - Business	277,115.33	0.00	22,670.00	254,445.33	254,445.33
Operations and Maintenance	1,733,500.97	0.00	120,198.66	1,613,302.31	0.00
Pupil Transportation	38,007.12	0.00	38,007.12	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	96,548.81	0.00	96,548.81	0.00	0.00
Support Serv - Staff & Personnel	177,849.18	0.00	42,181.68	135,667.50	135,667.50
Support Serv - Technology	626,695.07	0.00	145,465.03	481,230.04	481,230.04
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	142,193.89	0.00	142,193.89	0.00	0.00
Community Services	26,440.57	0.00	26,440.57	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	212,538.00	212,538.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	426,056.24	25,608.96	400,447.28	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,228,670.64	**238,146.96**	**13,505,878.50**	**2,484,645.18**	**871,342.87**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82702 University Preparatory Academy (PSAD)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	12,086,155.61	0.00	12,086,155.61	0.00	0.00
Support Serv - Pupil	1,325,681.94	0.00	1,325,681.94	0.00	0.00
Support Serv - Instructional	1,449,427.47	0.00	1,449,427.47	0.00	0.00
Support Serv - Board of Ed	70,068.40	0.00	70,068.40	0.00	0.00
Support Serv - Executive Adm	1,155,018.20	0.00	1,155,018.20	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,498,912.36	0.00	1,498,912.36	0.00	0.00
Support Serv - Business	438,349.01	1,820.55	10,676.08	425,852.38	425,852.38
Operations and Maintenance	2,101,496.12	0.00	150,095.18	1,951,400.94	0.00
Pupil Transportation	28,420.96	0.00	28,420.96	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	188,988.21	0.00	188,988.21	0.00	0.00
Support Serv - Staff & Personnel	161,285.23	0.00	25,827.72	135,457.51	135,457.51
Support Serv - Technology	749,732.24	0.00	189,591.06	560,141.18	560,141.18
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	161,075.95	0.00	161,075.95	0.00	0.00
Community Services	30,647.69	0.00	30,647.69	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	244,668.84	244,668.84	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	699,989.41	42,482.38	657,507.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	22,389,917.64	**288,971.77**	**19,028,093.86**	**3,072,852.01**	**1,121,451.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82703 University Preparatory Art & Design
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,137,855.92	0.00	7,137,855.92	0.00	0.00
Support Serv - Pupil	1,344,911.86	0.00	1,344,911.86	0.00	0.00
Support Serv - Instructional	1,263,846.39	0.00	1,263,846.39	0.00	0.00
Support Serv - Board of Ed	691,375.68	0.00	691,375.68	0.00	0.00
Support Serv - Executive Adm	142,593.63	0.00	142,593.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	984,703.01	0.00	984,703.01	0.00	0.00
Support Serv - Business	216,231.71	0.00	0.00	216,231.71	216,231.71
Operations and Maintenance	1,335,087.51	0.00	62,815.19	1,272,272.32	0.00
Pupil Transportation	32,894.93	0.00	32,894.93	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	28,030.39	0.00	28,030.39	0.00	0.00
Support Serv - Staff & Personnel	224,367.23	0.00	29,874.92	194,492.31	194,492.31
Support Serv - Technology	474,121.03	0.00	140,415.36	333,705.67	333,705.67
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,389.08	0.00	94,389.08	0.00	0.00
Community Services	21,005.01	0.00	21,005.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	40,234.40	40,234.40	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	72,471.12	0.00	72,471.12	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	287,715.32	217,386.61	70,328.71	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,391,834.22	**257,621.01**	**12,117,511.20**	**2,016,702.01**	**744,429.69**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82704 Detroit Public Safety Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	753,256.65	18,879.00	734,377.65	0.00	0.00
Support Serv - Pupil	231,701.31	0.00	231,701.31	0.00	0.00
Support Serv - Instructional	102,041.08	0.00	102,041.08	0.00	0.00
Support Serv - Board of Ed	47,518.30	0.00	47,518.30	0.00	0.00
Support Serv - Executive Adm	80,739.06	0.00	80,739.06	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	265,776.55	0.00	265,776.55	0.00	0.00
Support Serv - Business	67,727.80	23,755.64	19,635.51	24,336.65	24,336.65
Operations and Maintenance	338,557.87	0.00	74,900.25	263,657.62	0.00
Pupil Transportation	264,812.53	150,066.00	114,746.53	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	24,915.79	0.00	24,915.79	0.00	0.00
Support Serv - Staff & Personnel	13,422.51	0.00	1,832.63	11,589.88	11,589.88
Support Serv - Technology	33,685.34	0.00	7,868.10	25,817.24	25,817.24
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	15,725.02	0.00	15,725.02	0.00	0.00
Community Services	1,058.05	0.00	1,058.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	935,990.99	935,990.99	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	104,310.06	23,085.40	81,224.66	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,281,238.91	**1,151,777.03**	**1,804,060.49**	**325,401.39**	**61,743.77**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82705 Branch Line School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	836,591.66	812.94	835,778.72	0.00	0.00
Support Serv - Pupil	53,999.14	0.00	53,999.14	0.00	0.00
Support Serv - Instructional	14,200.00	0.00	14,200.00	0.00	0.00
Support Serv - Board of Ed	16,977.05	0.00	16,977.05	0.00	0.00
Support Serv - Executive Adm	78,684.28	0.00	78,684.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	241,445.73	0.00	241,445.73	0.00	0.00
Support Serv - Business	1,156.67	0.00	0.00	1,156.67	1,156.67
Operations and Maintenance	82,688.89	42,327.08	0.00	40,361.81	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	459,656.65	459,656.65	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,785,400.07	**502,796.67**	**1,241,084.92**	**41,518.48**	**1,156.67**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82706 The James and Grace Lee Boggs School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	778,587.90	5,339.00	773,248.90	0.00	0.00
Support Serv - Pupil	141,691.75	0.00	141,691.75	0.00	0.00
Support Serv - Instructional	282,425.70	0.00	282,425.70	0.00	0.00
Support Serv - Board of Ed	10,000.00	0.00	10,000.00	0.00	0.00
Support Serv - Executive Adm	146,120.96	0.00	146,120.96	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	167,898.30	16,562.03	151,336.27	0.00	0.00
Support Serv - Business	84,167.16	0.00	0.00	84,167.16	84,167.16
Operations and Maintenance	319,905.96	0.00	0.00	319,905.96	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	64,307.87	0.00	0.00	64,307.87	64,307.87
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	82,032.77	0.00	82,032.77	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,077,138.37	**21,901.03**	**1,586,856.35**	**468,380.99**	**148,475.03**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82710 WAY Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,370,233.46	0.00	1,370,233.46	0.00	0.00
Support Serv - Pupil	24,650.45	0.00	24,650.45	0.00	0.00
Support Serv - Instructional	147,483.48	0.00	147,483.48	0.00	0.00
Support Serv - Board of Ed	67,555.71	1,283.40	66,272.31	0.00	0.00
Support Serv - Executive Adm	72,737.28	0.00	72,737.28	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	117,408.52	0.00	117,408.52	0.00	0.00
Support Serv - Business	80,015.62	3,058.51	0.00	76,957.11	76,957.11
Operations and Maintenance	58,631.91	0.00	0.00	58,631.91	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	170,520.58	0.00	170,520.58	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	167.38	0.00	0.00	167.38	167.38
Support Serv - Pupil Accounting	6,990.79	0.00	6,990.79	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	3,319.05	0.00	3,319.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,119,714.23	**4,341.91**	**1,979,615.92**	**135,756.40**	**77,124.49**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82711 Canton Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,640,733.00	0.00	2,640,733.00	0.00	0.00
Support Serv - Pupil	189,273.00	0.00	189,273.00	0.00	0.00
Support Serv - Instructional	457,954.00	0.00	457,954.00	0.00	0.00
Support Serv - Board of Ed	53,669.00	0.00	53,669.00	0.00	0.00
Support Serv - Executive Adm	191,503.00	0.00	191,503.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	668,034.00	0.00	668,034.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,414,992.00	0.00	80,888.00	1,334,104.00	0.00
Pupil Transportation	5,102.00	0.00	5,102.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	52,826.00	0.00	52,826.00	0.00	0.00
Support Serv - Staff & Personnel	92,504.00	0.00	0.00	92,504.00	92,504.00
Support Serv - Technology	60,511.00	0.00	0.00	60,511.00	60,511.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,932.00	0.00	21,932.00	0.00	0.00
Support Serv - Other	73,565.00	0.00	73,565.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	127,106.00	0.00	127,106.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,137,711.00	**0.00**	**4,562,585.00**	**1,575,126.00**	**241,022.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82713 New Paradigm College Prep
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,103,474.03	0.00	1,103,474.03	0.00	0.00
Support Serv - Pupil	108,140.94	0.00	108,140.94	0.00	0.00
Support Serv - Instructional	329,826.51	0.00	329,826.51	0.00	0.00
Support Serv - Board of Ed	10,139.92	0.00	10,139.92	0.00	0.00
Support Serv - Executive Adm	354,296.46	0.00	354,296.46	0.00	0.00
Support Serv - Grant Writer	25,000.00	0.00	25,000.00	0.00	0.00
Support Serv - School Adm	201,896.18	0.00	201,896.18	0.00	0.00
Support Serv - Business	94,378.29	5,419.84	5,382.50	83,575.95	83,575.95
Operations and Maintenance	603,001.18	0.00	76,115.44	526,885.74	0.00
Pupil Transportation	138,711.00	0.00	138,711.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,860.94	0.00	5,860.94	0.00	0.00
Support Serv - Staff & Personnel	9,490.84	0.00	3,008.31	6,482.53	6,482.53
Support Serv - Technology	108,974.89	0.00	38,541.33	70,433.56	70,433.56
Support Serv - Pupil Accounting	10,447.79	0.00	10,447.79	0.00	0.00
Support Serv - Central - Other	48,166.21	0.00	48,166.21	0.00	0.00
Support Serv - Other	1,250.01	0.00	1,250.01	0.00	0.00
Community Services	26,846.79	0.00	26,846.79	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,336,290.00	1,336,290.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,516,191.98	**1,341,709.84**	**2,487,104.36**	**687,377.78**	**160,492.04**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82716 Vista Meadows Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	629,874.00	0.00	629,874.00	0.00	0.00
Support Serv - Pupil	171,070.00	0.00	171,070.00	0.00	0.00
Support Serv - Instructional	26,306.00	0.00	26,306.00	0.00	0.00
Support Serv - Board of Ed	27,639.00	0.00	27,639.00	0.00	0.00
Support Serv - Executive Adm	107,597.00	0.00	107,597.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	162,161.00	0.00	162,161.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	68,708.00	0.00	16,187.00	52,521.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	6,494.00	0.00	6,494.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	31,836.00	0.00	0.00	31,836.00	31,836.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	16,560.00	16,560.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,453.00	30,694.00	3,759.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,282,698.00	**47,254.00**	**1,151,087.00**	**84,357.00**	**31,836.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82717 Achieve Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,799,379.00	0.00	2,799,379.00	0.00	0.00
Support Serv - Pupil	248,041.00	0.00	248,041.00	0.00	0.00
Support Serv - Instructional	1,019,793.00	0.00	1,019,793.00	0.00	0.00
Support Serv - Board of Ed	80,565.00	0.00	80,565.00	0.00	0.00
Support Serv - Executive Adm	325,690.00	0.00	325,690.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	558,031.00	0.00	558,031.00	0.00	0.00
Support Serv - Business	154,165.00	0.00	0.00	154,165.00	154,165.00
Operations and Maintenance	1,557,375.00	0.00	64,155.00	1,493,220.00	0.00
Pupil Transportation	7,617.00	0.00	7,617.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,227.00	0.00	40,227.00	0.00	0.00
Support Serv - Staff & Personnel	271,232.00	0.00	0.00	271,232.00	271,232.00
Support Serv - Technology	356,947.00	0.00	0.00	356,947.00	356,947.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,321.00	0.00	17,321.00	0.00	0.00
Support Serv - Other	7,802.00	0.00	7,802.00	0.00	0.00
Community Services	316.00	0.00	316.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	247,000.00	0.00	247,000.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,691,501.00	**0.00**	**5,415,937.00**	**2,275,564.00**	**782,344.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82718 Quest Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,603,426.00	0.00	3,603,426.00	0.00	0.00
Support Serv - Pupil	266,594.00	0.00	266,594.00	0.00	0.00
Support Serv - Instructional	1,045,812.00	0.00	1,045,812.00	0.00	0.00
Support Serv - Board of Ed	83,637.00	0.00	83,637.00	0.00	0.00
Support Serv - Executive Adm	314,026.00	0.00	314,026.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	557,735.00	0.00	557,735.00	0.00	0.00
Support Serv - Business	143,876.00	0.00	0.00	143,876.00	143,876.00
Operations and Maintenance	1,494,544.00	0.00	45,403.00	1,449,141.00	0.00
Pupil Transportation	786.00	0.00	786.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,775.00	0.00	47,775.00	0.00	0.00
Support Serv - Staff & Personnel	267,984.00	0.00	0.00	267,984.00	267,984.00
Support Serv - Technology	270,255.00	0.00	495.00	269,760.00	269,760.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	16,166.00	0.00	16,166.00	0.00	0.00
Support Serv - Other	6,645.00	0.00	6,645.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	399,023.00	0.00	399,023.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,518,284.00	**0.00**	**6,387,523.00**	**2,130,761.00**	**681,620.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82719 Washington-Parks Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,441,327.32	120,861.09	3,320,466.23	0.00	0.00
Support Serv - Pupil	526,481.61	0.00	526,481.61	0.00	0.00
Support Serv - Instructional	510,787.05	0.00	510,787.05	0.00	0.00
Support Serv - Board of Ed	23,262.25	0.00	23,262.25	0.00	0.00
Support Serv - Executive Adm	1,166,115.82	0.00	1,166,115.82	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	390,922.98	0.00	390,922.98	0.00	0.00
Support Serv - Business	40,028.15	25,473.05	0.00	14,555.10	14,555.10
Operations and Maintenance	2,549,364.57	66,032.92	0.00	2,483,331.65	0.00
Pupil Transportation	7,710.35	0.00	7,710.35	0.00	0.00
Support Serv - Planning & Research	6,353.30	0.00	6,353.30	0.00	0.00
Support Serv - Communication	18,916.78	0.00	18,916.78	0.00	0.00
Support Serv - Staff & Personnel	1,512.99	0.00	0.00	1,512.99	1,512.99
Support Serv - Technology	407,911.38	245,566.72	0.00	162,344.66	162,344.66
Support Serv - Pupil Accounting	117,495.51	0.00	117,495.51	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,045.75	0.00	34,045.75	0.00	0.00
Community Services	11,667.31	0.00	11,667.31	0.00	0.00
Payments to Government Agencies	3,765,894.44	3,765,894.44	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	304,566.60	35,107.64	269,458.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,324,364.16	**4,258,935.86**	**6,403,683.90**	**2,661,744.40**	**178,412.75**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82722 Detroit Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,107,240.64	38,571.80	4,068,668.84	0.00	0.00
Support Serv - Pupil	694,034.91	0.00	694,034.91	0.00	0.00
Support Serv - Instructional	970,213.21	0.00	970,213.21	0.00	0.00
Support Serv - Board of Ed	68,223.76	0.00	68,223.76	0.00	0.00
Support Serv - Executive Adm	1,003,283.90	0.00	1,003,283.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	756,376.17	0.00	756,376.17	0.00	0.00
Support Serv - Business	73,840.00	59,423.64	0.00	14,416.36	14,416.36
Operations and Maintenance	789,574.20	44,073.05	0.00	745,501.15	0.00
Pupil Transportation	394,219.98	0.00	394,219.98	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	224.98	0.00	224.98	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	64,778.01	0.00	0.00	64,778.01	64,778.01
Support Serv - Pupil Accounting	6,936.10	0.00	6,936.10	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	38,836.23	2,659.50	36,176.73	0.00	0.00
Community Services	89.34	0.00	89.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	44,442.75	44,442.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	380,462.37	16,027.55	364,434.82	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,392,776.55	**205,198.29**	**8,362,882.74**	**824,695.52**	**79,194.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82723 Legacy Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,942,357.00	0.00	3,942,357.00	0.00	0.00
Support Serv - Pupil	330,882.00	0.00	330,882.00	0.00	0.00
Support Serv - Instructional	882,590.00	0.00	882,590.00	0.00	0.00
Support Serv - Board of Ed	62,119.00	0.00	62,119.00	0.00	0.00
Support Serv - Executive Adm	262,983.00	0.00	262,983.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	468,627.00	0.00	468,627.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,638,705.00	0.00	46,037.00	1,592,668.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	21,951.00	0.00	21,951.00	0.00	0.00
Support Serv - Staff & Personnel	155,078.00	0.00	0.00	155,078.00	155,078.00
Support Serv - Technology	159,817.00	0.00	423.00	159,394.00	159,394.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,903.00	0.00	9,903.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	38,751.00	0.00	38,751.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	503,290.00	0.00	503,290.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,565,183.00	**0.00**	**6,569,913.00**	**1,995,270.00**	**402,602.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82724 University Yes Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,870,805.62	533.00	1,870,272.62	0.00	0.00
Support Serv - Pupil	299,583.37	0.00	299,583.37	0.00	0.00
Support Serv - Instructional	356,651.32	600.00	356,051.32	0.00	0.00
Support Serv - Board of Ed	23,577.95	0.00	23,577.95	0.00	0.00
Support Serv - Executive Adm	769,919.84	0.00	769,919.84	0.00	0.00
Support Serv - Grant Writer	30,000.00	0.00	30,000.00	0.00	0.00
Support Serv - School Adm	404,624.14	0.00	404,624.14	0.00	0.00
Support Serv - Business	138,863.30	0.00	5,191.25	133,672.05	133,672.05
Operations and Maintenance	922,324.72	19,693.40	96,348.92	806,282.40	0.00
Pupil Transportation	154,812.83	0.00	154,812.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	2,585.94	0.00	2,585.94	0.00	0.00
Support Serv - Staff & Personnel	7,668.78	0.00	2,339.40	5,329.38	5,329.38
Support Serv - Technology	181,006.20	0.00	81,892.20	99,114.00	99,114.00
Support Serv - Pupil Accounting	61,686.81	0.00	61,686.81	0.00	0.00
Support Serv - Central - Other	21,698.40	0.00	21,698.40	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	27,939.43	0.00	27,939.43	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	42,678.00	42,678.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,316,426.65	**63,504.40**	**4,208,524.42**	**1,044,397.83**	**238,115.43**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82725 Global Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,590,550.47	3,450.00	1,587,100.47	0.00	0.00
Support Serv - Pupil	100,609.68	0.00	100,609.68	0.00	0.00
Support Serv - Instructional	209,194.94	0.00	209,194.94	0.00	0.00
Support Serv - Board of Ed	23,928.32	0.00	23,928.32	0.00	0.00
Support Serv - Executive Adm	187,657.83	0.00	187,657.83	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	120,124.82	0.00	120,124.82	0.00	0.00
Support Serv - Business	330,739.32	6,374.17	806.82	323,558.33	323,558.33
Operations and Maintenance	590,155.84	0.00	41,498.49	548,657.35	0.00
Pupil Transportation	40,893.23	0.00	40,893.23	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,891.23	0.00	3,891.23	0.00	0.00
Support Serv - Staff & Personnel	21,686.93	0.00	718.73	20,968.20	20,968.20
Support Serv - Technology	28,220.43	0.00	0.00	28,220.43	28,220.43
Support Serv - Pupil Accounting	13,239.04	0.00	13,239.04	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	218,650.54	103,986.44	114,664.10	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,479,542.62	**113,810.61**	**2,444,327.70**	**921,404.31**	**372,746.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82727 Regent Park Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,049,577.00	0.00	4,049,577.00	0.00	0.00
Support Serv - Pupil	418,604.00	0.00	418,604.00	0.00	0.00
Support Serv - Instructional	736,063.00	0.00	736,063.00	0.00	0.00
Support Serv - Board of Ed	73,871.00	0.00	73,871.00	0.00	0.00
Support Serv - Executive Adm	242,371.00	0.00	242,371.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	494,377.00	0.00	494,377.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,694,263.00	0.00	44,020.00	1,650,243.00	0.00
Pupil Transportation	12,634.00	0.00	12,634.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	27,777.00	0.00	27,777.00	0.00	0.00
Support Serv - Staff & Personnel	116,087.00	0.00	0.00	116,087.00	116,087.00
Support Serv - Technology	34,235.00	0.00	341.00	33,894.00	33,894.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,589.00	0.00	32,589.00	0.00	0.00
Support Serv - Other	3,223.00	0.00	3,223.00	0.00	0.00
Community Services	34,516.00	0.00	34,516.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	500,397.00	0.00	500,397.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,558,591.00	**0.00**	**6,670,360.00**	**1,888,231.00**	**237,988.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82728 Jalen Rose Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,426,539.45	50,447.74	2,376,091.71	0.00	0.00
Support Serv - Pupil	840,382.76	0.00	840,382.76	0.00	0.00
Support Serv - Instructional	375,295.07	0.00	375,295.07	0.00	0.00
Support Serv - Board of Ed	75,105.63	0.00	75,105.63	0.00	0.00
Support Serv - Executive Adm	107,826.93	0.00	107,826.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	479,035.08	3,179.68	475,855.40	0.00	0.00
Support Serv - Business	520,681.80	0.00	0.00	520,681.80	520,681.80
Operations and Maintenance	372,687.42	16,281.16	17,165.00	339,241.26	0.00
Pupil Transportation	59,859.66	0.00	59,859.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	104,656.69	0.00	0.00	104,656.69	104,656.69
Support Serv - Technology	212,924.35	0.00	2,489.34	210,435.01	210,435.01
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,724.03	0.00	160,724.03	0.00	0.00
Community Services	7,062.89	0.00	7,062.89	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,234.26	7,234.26	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,750,016.02	**77,142.84**	**4,497,858.42**	**1,175,014.76**	**835,773.50**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82729 South Canton Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,257,029.00	0.00	3,257,029.00	0.00	0.00
Support Serv - Pupil	264,503.00	0.00	264,503.00	0.00	0.00
Support Serv - Instructional	848,159.00	0.00	848,159.00	0.00	0.00
Support Serv - Board of Ed	65,218.00	0.00	65,218.00	0.00	0.00
Support Serv - Executive Adm	286,906.00	0.00	286,906.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	466,249.00	0.00	466,249.00	0.00	0.00
Support Serv - Business	105,632.00	0.00	0.00	105,632.00	105,632.00
Operations and Maintenance	1,977,724.00	0.00	94,864.00	1,882,860.00	0.00
Pupil Transportation	20,591.00	0.00	20,591.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	33,824.00	0.00	33,824.00	0.00	0.00
Support Serv - Staff & Personnel	191,324.00	0.00	0.00	191,324.00	191,324.00
Support Serv - Technology	162,469.00	0.00	1,767.00	160,702.00	160,702.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,869.00	0.00	11,869.00	0.00	0.00
Support Serv - Other	10,244.00	0.00	10,244.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	364,964.00	0.00	364,964.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,066,705.00	**0.00**	**5,726,187.00**	**2,340,518.00**	**457,658.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82730 American International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,809,547.52	15,824.16	3,793,723.36	0.00	0.00
Support Serv - Pupil	613,598.67	0.00	613,598.67	0.00	0.00
Support Serv - Instructional	587,831.59	0.00	587,831.59	0.00	0.00
Support Serv - Board of Ed	23,719.84	0.00	23,719.84	0.00	0.00
Support Serv - Executive Adm	565,289.61	0.00	565,289.61	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	565,256.27	0.00	565,256.27	0.00	0.00
Support Serv - Business	155,487.13	19,566.86	34,379.07	101,541.20	101,541.20
Operations and Maintenance	2,072,497.31	661,383.43	313,914.17	1,097,199.71	0.00
Pupil Transportation	317,509.92	0.00	317,509.92	0.00	0.00
Support Serv - Planning & Research	26,173.90	12,310.00	13,863.90	0.00	0.00
Support Serv - Communication	33,228.11	14,335.00	18,893.11	0.00	0.00
Support Serv - Staff & Personnel	274,509.11	0.00	10,833.40	263,675.71	263,675.71
Support Serv - Technology	57,477.01	9,847.60	0.00	47,629.41	47,629.41
Support Serv - Pupil Accounting	57,272.57	0.00	57,272.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59,631.56	0.00	59,631.56	0.00	0.00
Community Services	92,770.35	0.00	92,770.35	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	499,192.93	56,447.78	442,745.15	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,810,993.40	**789,714.83**	**7,511,232.54**	**1,510,046.03**	**412,846.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82735 New Paradigm Glazer-Loving Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,122,136.95	0.00	1,122,136.95	0.00	0.00
Support Serv - Pupil	115,336.79	0.00	115,336.79	0.00	0.00
Support Serv - Instructional	400,619.11	0.00	400,619.11	0.00	0.00
Support Serv - Board of Ed	24,377.79	0.00	24,377.79	0.00	0.00
Support Serv - Executive Adm	489,777.79	0.00	489,777.79	0.00	0.00
Support Serv - Grant Writer	40,407.50	0.00	40,407.50	0.00	0.00
Support Serv - School Adm	336,564.01	0.00	336,564.01	0.00	0.00
Support Serv - Business	103,621.25	8,129.76	5,382.50	90,108.99	90,108.99
Operations and Maintenance	516,628.62	0.00	70,160.91	446,467.71	0.00
Pupil Transportation	147,772.00	0.00	147,772.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,925.00	0.00	5,925.00	0.00	0.00
Support Serv - Staff & Personnel	6,027.48	0.00	5,104.36	923.12	923.12
Support Serv - Technology	219,390.15	0.00	133,294.71	86,095.44	86,095.44
Support Serv - Pupil Accounting	17,548.51	0.00	17,548.51	0.00	0.00
Support Serv - Central - Other	51,307.97	0.00	51,307.97	0.00	0.00
Support Serv - Other	3,875.02	0.00	3,875.02	0.00	0.00
Community Services	34,515.19	0.00	34,515.19	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	72,941.88	72,941.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,708,773.01	**81,071.64**	**3,004,106.11**	**623,595.26**	**177,127.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82737 Pathways Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	569,422.40	33,733.60	535,688.80	0.00	0.00
Support Serv - Pupil	155,181.70	0.00	155,181.70	0.00	0.00
Support Serv - Instructional	193,007.66	0.00	193,007.66	0.00	0.00
Support Serv - Board of Ed	26,615.38	0.00	26,615.38	0.00	0.00
Support Serv - Executive Adm	312,396.88	0.00	312,396.88	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	214,636.11	0.00	214,636.11	0.00	0.00
Support Serv - Business	58,235.71	1,622.56	0.00	56,613.15	56,613.15
Operations and Maintenance	234,428.23	0.00	2,611.68	231,816.55	0.00
Pupil Transportation	139,746.90	0.00	139,746.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	120,073.33	0.00	120,073.33	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	14,696.24	0.00	0.00	14,696.24	14,696.24
Support Serv - Pupil Accounting	7,920.00	0.00	7,920.00	0.00	0.00
Support Serv - Central - Other	3,633.26	0.00	3,633.26	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	85,972.86	0.00	85,972.86	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,135,966.66	**35,356.16**	**1,797,484.56**	**303,125.94**	**71,309.39**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82739 Detroit Innovation Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,744,939.00	10,868.00	1,734,071.00	0.00	0.00
Support Serv - Pupil	128,700.00	0.00	128,700.00	0.00	0.00
Support Serv - Instructional	175,718.00	0.00	175,718.00	0.00	0.00
Support Serv - Board of Ed	21,513.00	0.00	21,513.00	0.00	0.00
Support Serv - Executive Adm	468,904.00	0.00	468,904.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	289,673.00	0.00	289,673.00	0.00	0.00
Support Serv - Business	5,737.00	108.00	0.00	5,629.00	5,629.00
Operations and Maintenance	178,513.00	0.00	19,404.00	159,109.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,350.00	0.00	0.00	26,350.00	26,350.00
Support Serv - Pupil Accounting	2,228.00	0.00	2,228.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	6,347.00	0.00	6,347.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	194,411.00	12,262.00	182,149.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,243,033.00	**23,238.00**	**3,028,707.00**	**191,088.00**	**31,979.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82742 Madison-Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,724,274.24	46,155.00	3,678,119.24	0.00	0.00
Support Serv - Pupil	473,246.15	0.00	473,246.15	0.00	0.00
Support Serv - Instructional	341,205.04	0.00	341,205.04	0.00	0.00
Support Serv - Board of Ed	26,452.25	0.00	26,452.25	0.00	0.00
Support Serv - Executive Adm	1,018,726.63	0.00	1,018,726.63	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	331,323.73	0.00	331,323.73	0.00	0.00
Support Serv - Business	41,749.26	24,876.96	0.00	16,872.30	16,872.30
Operations and Maintenance	1,523,970.81	6,470.85	0.00	1,517,499.96	0.00
Pupil Transportation	7,745.00	0.00	7,745.00	0.00	0.00
Support Serv - Planning & Research	1,902.25	0.00	1,902.25	0.00	0.00
Support Serv - Communication	24,159.09	10,782.00	13,377.09	0.00	0.00
Support Serv - Staff & Personnel	12,635.47	0.00	0.00	12,635.47	12,635.47
Support Serv - Technology	152,525.78	12,835.00	0.00	139,690.78	139,690.78
Support Serv - Pupil Accounting	101,534.39	0.00	101,534.39	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	26,091.94	0.00	26,091.94	0.00	0.00
Community Services	10,404.88	0.00	10,404.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	328,560.70	16,792.22	311,768.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,146,507.61	**117,912.03**	**6,341,897.07**	**1,686,698.51**	**169,198.55**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82743 Plymouth Scholars Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,117,441.00	0.00	3,117,441.00	0.00	0.00
Support Serv - Pupil	254,217.00	0.00	254,217.00	0.00	0.00
Support Serv - Instructional	866,944.00	0.00	866,944.00	0.00	0.00
Support Serv - Board of Ed	75,449.00	0.00	75,449.00	0.00	0.00
Support Serv - Executive Adm	336,936.00	0.00	336,936.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	520,726.00	0.00	520,726.00	0.00	0.00
Support Serv - Business	157,430.00	0.00	0.00	157,430.00	157,430.00
Operations and Maintenance	1,686,241.00	0.00	72,912.00	1,613,329.00	0.00
Pupil Transportation	3,639.00	0.00	3,639.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	40,768.00	0.00	40,768.00	0.00	0.00
Support Serv - Staff & Personnel	285,086.00	0.00	0.00	285,086.00	285,086.00
Support Serv - Technology	239,537.00	0.00	157.00	239,380.00	239,380.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	17,688.00	0.00	17,688.00	0.00	0.00
Support Serv - Other	9,184.00	0.00	9,184.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	294,374.00	0.00	294,374.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,905,660.00	**0.00**	**5,610,435.00**	**2,295,225.00**	**681,896.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82744 Escuela Avancemos
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,608,064.05	29,921.62	1,578,142.43	0.00	0.00
Support Serv - Pupil	184,556.22	0.00	184,556.22	0.00	0.00
Support Serv - Instructional	240,041.34	289.00	239,752.34	0.00	0.00
Support Serv - Board of Ed	28,387.79	0.00	28,387.79	0.00	0.00
Support Serv - Executive Adm	488,868.87	0.00	488,868.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	555,628.12	0.00	555,628.12	0.00	0.00
Support Serv - Business	93,679.26	11,579.96	8,265.00	73,834.30	73,834.30
Operations and Maintenance	942,814.14	972.00	66,122.53	875,719.61	0.00
Pupil Transportation	406,802.31	0.00	406,802.31	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	5,614.48	0.00	5,614.48	0.00	0.00
Support Serv - Staff & Personnel	247,460.29	0.00	195,099.74	52,360.55	52,360.55
Support Serv - Technology	183,464.33	0.00	140,825.90	42,638.43	42,638.43
Support Serv - Pupil Accounting	2,342.57	0.00	2,342.57	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	7,518.16	0.00	7,518.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,995,241.93	**42,762.58**	**3,907,926.46**	**1,044,552.89**	**168,833.28**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82745 Caniff Liberty Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,305,093.76	0.00	2,305,093.76	0.00	0.00
Support Serv - Pupil	214,553.56	0.00	214,553.56	0.00	0.00
Support Serv - Instructional	421,473.10	0.00	421,473.10	0.00	0.00
Support Serv - Board of Ed	19,450.00	0.00	19,450.00	0.00	0.00
Support Serv - Executive Adm	279,614.87	0.00	279,614.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	239,268.77	0.00	239,268.77	0.00	0.00
Support Serv - Business	955,088.20	0.00	0.00	955,088.20	955,088.20
Operations and Maintenance	1,422,666.03	395,337.49	157,803.38	869,525.16	0.00
Pupil Transportation	357,155.90	0.00	357,155.90	0.00	0.00
Support Serv - Planning & Research	37,495.94	0.00	37,495.94	0.00	0.00
Support Serv - Communication	50,096.07	0.00	50,096.07	0.00	0.00
Support Serv - Staff & Personnel	172,500.00	0.00	172,500.00	0.00	0.00
Support Serv - Technology	24,097.24	0.00	0.00	24,097.24	24,097.24
Support Serv - Pupil Accounting	7,687.50	0.00	7,687.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	372,352.13	344,856.87	27,495.26	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,878,593.07	**740,194.36**	**4,289,688.11**	**1,848,710.60**	**979,185.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82746 W-A-Y Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,959,114.66	0.00	1,959,114.66	0.00	0.00
Support Serv - Pupil	78,606.83	0.00	78,606.83	0.00	0.00
Support Serv - Instructional	75,843.63	0.00	75,843.63	0.00	0.00
Support Serv - Board of Ed	12,005.90	1,064.40	10,941.50	0.00	0.00
Support Serv - Executive Adm	351,443.71	0.00	351,443.71	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	189,462.84	0.00	189,462.84	0.00	0.00
Support Serv - Business	121,272.83	4,366.35	0.00	116,906.48	116,906.48
Operations and Maintenance	384,855.65	0.00	31,113.56	353,742.09	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	64,465.96	0.00	64,465.96	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	120,411.49	0.00	88,889.65	31,521.84	31,521.84
Support Serv - Pupil Accounting	7,379.64	0.00	7,379.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	619.00	0.00	619.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,365,482.14	**5,430.75**	**2,857,880.98**	**502,170.41**	**148,428.32**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82747 MacDowell Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,730,294.09	22,936.25	1,707,357.84	0.00	0.00
Support Serv - Pupil	53,024.78	0.00	53,024.78	0.00	0.00
Support Serv - Instructional	181,643.86	0.00	181,643.86	0.00	0.00
Support Serv - Board of Ed	76,532.09	0.00	76,532.09	0.00	0.00
Support Serv - Executive Adm	90,533.55	0.00	90,533.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	316,174.57	36,861.06	279,313.51	0.00	0.00
Support Serv - Business	117,816.10	1,639.64	0.00	116,176.46	116,176.46
Operations and Maintenance	299,932.16	22,000.00	65,000.00	212,932.16	0.00
Pupil Transportation	124,122.00	0.00	124,122.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	81,071.00	0.00	0.00	81,071.00	81,071.00
Support Serv - Technology	110,401.80	0.00	0.00	110,401.80	110,401.80
Support Serv - Pupil Accounting	16,849.00	0.00	16,849.00	0.00	0.00
Support Serv - Central - Other	7,850.00	0.00	7,850.00	0.00	0.00
Support Serv - Other	902.00	0.00	902.00	0.00	0.00
Community Services	53,850.00	0.00	53,850.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	5,539.00	5,539.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,266,536.00	**88,975.95**	**2,656,978.63**	**520,581.42**	**307,649.26**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82748 Rutherford Winans Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,186,223.00	0.00	1,186,223.00	0.00	0.00
Support Serv - Pupil	11,526.00	0.00	11,526.00	0.00	0.00
Support Serv - Instructional	216,136.00	0.00	216,136.00	0.00	0.00
Support Serv - Board of Ed	49,646.00	0.00	49,646.00	0.00	0.00
Support Serv - Executive Adm	290,334.00	0.00	290,334.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	225,703.00	0.00	225,703.00	0.00	0.00
Support Serv - Business	94,831.00	0.00	0.00	94,831.00	94,831.00
Operations and Maintenance	462,500.00	17,500.00	22,800.00	422,200.00	0.00
Pupil Transportation	2,180.00	0.00	2,180.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	51,507.00	6,265.00	0.00	45,242.00	45,242.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	4,139.00	0.00	4,139.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,594,725.00	**23,765.00**	**2,008,687.00**	**562,273.00**	**140,073.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82749 Highland Park Public School Academy System
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,219,777.63	0.00	1,219,777.63	0.00	0.00
Support Serv - Pupil	126,758.94	0.00	126,758.94	0.00	0.00
Support Serv - Instructional	169,599.70	0.00	169,599.70	0.00	0.00
Support Serv - Board of Ed	70,218.66	0.00	70,218.66	0.00	0.00
Support Serv - Executive Adm	393,153.32	0.00	393,153.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	232,176.25	3,136.96	229,039.29	0.00	0.00
Support Serv - Business	49,703.06	1,707.94	1,645.00	46,350.12	46,350.12
Operations and Maintenance	551,542.20	32,206.19	38,110.46	481,225.55	0.00
Pupil Transportation	126,195.39	0.00	126,195.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	1,000.00	0.00	1,000.00	0.00	0.00
Support Serv - Staff & Personnel	18,584.22	0.00	14,593.75	3,990.47	3,990.47
Support Serv - Technology	79,441.55	5,162.42	1,410.00	72,869.13	72,869.13
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	634.30	0.00	634.30	0.00	0.00
Community Services	40,778.90	0.00	40,778.90	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,079,564.12	**42,213.51**	**2,432,915.34**	**604,435.27**	**123,209.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82751 Michigan Educational Choice Center
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,106,570.15	0.00	2,106,570.15	0.00	0.00
Support Serv - Pupil	150,454.86	0.00	150,454.86	0.00	0.00
Support Serv - Instructional	479,613.31	7,466.56	472,146.75	0.00	0.00
Support Serv - Board of Ed	350,244.48	0.00	350,244.48	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	258,538.54	0.00	258,538.54	0.00	0.00
Support Serv - Business	41,952.70	0.00	0.00	41,952.70	41,952.70
Operations and Maintenance	468,822.59	0.00	29,407.76	439,414.83	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	26,014.19	0.00	23,005.19	3,009.00	3,009.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	8,659.17	0.00	8,659.17	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,725.96	4,358.60	176,367.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,071,595.95	**11,825.16**	**3,575,394.26**	**484,376.53**	**44,961.70**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82752 Capstone Academy Charter School (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,888,543.66	0.00	1,888,543.66	0.00	0.00
Support Serv - Pupil	215,399.95	0.00	215,399.95	0.00	0.00
Support Serv - Instructional	263,134.48	0.00	263,134.48	0.00	0.00
Support Serv - Board of Ed	40,827.93	0.00	40,827.93	0.00	0.00
Support Serv - Executive Adm	222,609.16	0.00	222,609.16	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	176,599.03	0.00	176,599.03	0.00	0.00
Support Serv - Business	152,718.55	0.00	0.00	152,718.55	152,718.55
Operations and Maintenance	77,038.23	0.00	22,595.22	54,443.01	0.00
Pupil Transportation	438.75	0.00	438.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	152,548.51	0.00	0.00	152,548.51	152,548.51
Support Serv - Technology	200,899.50	0.00	3,572.59	197,326.91	197,326.91
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	14,344.34	0.00	14,344.34	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,617.31	81,617.31	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,486,719.40	**81,617.31**	**2,848,065.11**	**557,036.98**	**502,593.97**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82754 Tipton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,230,588.27	8,474.46	3,222,113.81	0.00	0.00
Support Serv - Pupil	149,939.03	0.00	149,939.03	0.00	0.00
Support Serv - Instructional	224,106.01	0.00	224,106.01	0.00	0.00
Support Serv - Board of Ed	60,657.41	0.00	60,657.41	0.00	0.00
Support Serv - Executive Adm	600,386.05	0.00	600,386.05	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	412,594.04	26,638.24	385,955.80	0.00	0.00
Support Serv - Business	26,476.34	0.00	0.00	26,476.34	26,476.34
Operations and Maintenance	1,231,406.63	3,647.00	277,952.66	949,806.97	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	5,912.97	0.00	5,912.97	0.00	0.00
Support Serv - Technology	795.00	0.00	0.00	795.00	795.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	47,994.17	0.00	47,994.17	0.00	0.00
Community Services	5,918.60	0.00	5,918.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	231,490.47	1,990.47	229,500.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,302.03	211,203.00	48,099.03	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	259,910.00	259,910.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	2,200.00	2,200.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,749,677.02	**514,063.17**	**5,258,535.54**	**977,078.31**	**27,271.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82756 Taylor Preparatory High School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,367,562.00	0.00	2,367,562.00	0.00	0.00
Support Serv - Pupil	305,739.00	0.00	305,739.00	0.00	0.00
Support Serv - Instructional	270,539.00	0.00	270,539.00	0.00	0.00
Support Serv - Board of Ed	55,552.00	0.00	55,552.00	0.00	0.00
Support Serv - Executive Adm	141,214.00	0.00	141,214.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	667,461.00	0.00	667,461.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	761,458.00	0.00	48,954.00	712,504.00	0.00
Pupil Transportation	3,630.00	0.00	3,630.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,878.00	0.00	60,878.00	0.00	0.00
Support Serv - Staff & Personnel	12,047.00	0.00	0.00	12,047.00	12,047.00
Support Serv - Technology	43,505.00	0.00	0.00	43,505.00	43,505.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	50,117.00	0.00	50,117.00	0.00	0.00
Community Services	2,782.00	0.00	2,782.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	162,261.00	0.00	162,261.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,025,342.00	**0.00**	**4,169,279.00**	**856,063.00**	**143,559.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82757 Grand River Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,448,119.00	0.00	3,448,119.00	0.00	0.00
Support Serv - Pupil	350,882.00	0.00	350,882.00	0.00	0.00
Support Serv - Instructional	998,229.00	0.00	998,229.00	0.00	0.00
Support Serv - Board of Ed	80,309.00	0.00	80,309.00	0.00	0.00
Support Serv - Executive Adm	301,725.00	0.00	301,725.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	523,890.00	0.00	523,890.00	0.00	0.00
Support Serv - Business	132,152.00	0.00	0.00	132,152.00	132,152.00
Operations and Maintenance	1,563,645.00	0.00	37,333.00	1,526,312.00	0.00
Pupil Transportation	50.00	0.00	50.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	36,833.00	0.00	36,833.00	0.00	0.00
Support Serv - Staff & Personnel	225,719.00	0.00	0.00	225,719.00	225,719.00
Support Serv - Technology	251,075.00	0.00	0.00	251,075.00	251,075.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	14,848.00	0.00	14,848.00	0.00	0.00
Support Serv - Other	10,861.00	0.00	10,861.00	0.00	0.00
Community Services	1,243.00	0.00	1,243.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	431,314.00	0.00	431,314.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,370,894.00	**0.00**	**6,235,636.00**	**2,135,258.00**	**608,946.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82758 New School High
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	292,374.72	0.00	292,374.72	0.00	0.00
Support Serv - Pupil	40,587.04	0.00	40,587.04	0.00	0.00
Support Serv - Instructional	1,089.95	0.00	1,089.95	0.00	0.00
Support Serv - Board of Ed	15,500.00	0.00	15,500.00	0.00	0.00
Support Serv - Executive Adm	26,538.04	0.00	26,538.04	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	115,946.49	0.00	115,946.49	0.00	0.00
Support Serv - Business	54,083.86	0.00	0.00	54,083.86	54,083.86
Operations and Maintenance	39,363.41	0.00	0.00	39,363.41	0.00
Pupil Transportation	711.25	0.00	711.25	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	25.00	0.00	0.00	25.00	25.00
Support Serv - Technology	9,676.85	0.00	0.00	9,676.85	9,676.85
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	595,896.61	**0.00**	**492,747.49**	**103,149.12**	**63,785.71**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82760 Cornerstone Jefferson-Douglass Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,149,035.73	74,194.51	3,074,841.22	0.00	0.00
Support Serv - Pupil	283,741.29	0.00	283,741.29	0.00	0.00
Support Serv - Instructional	304,742.02	0.00	304,742.02	0.00	0.00
Support Serv - Board of Ed	13,668.50	0.00	13,668.50	0.00	0.00
Support Serv - Executive Adm	754,896.99	0.00	754,896.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	403,108.97	0.00	403,108.97	0.00	0.00
Support Serv - Business	40,058.29	22,239.29	0.00	17,819.00	17,819.00
Operations and Maintenance	2,026,696.77	138,700.68	0.00	1,887,996.09	0.00
Pupil Transportation	7,696.40	0.00	7,696.40	0.00	0.00
Support Serv - Planning & Research	9,158.93	0.00	9,158.93	0.00	0.00
Support Serv - Communication	14,986.60	0.00	14,986.60	0.00	0.00
Support Serv - Staff & Personnel	15,757.57	0.00	0.00	15,757.57	15,757.57
Support Serv - Technology	145,012.47	10,146.57	0.00	134,865.90	134,865.90
Support Serv - Pupil Accounting	102,397.83	0.00	102,397.83	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,271.08	0.00	31,271.08	0.00	0.00
Community Services	12,232.33	0.00	12,232.33	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	389,343.20	9,765.62	379,577.58	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,703,804.97	**255,046.67**	**5,392,319.74**	**2,056,438.56**	**168,442.47**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82762 Inkster Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,049,249.79	0.00	1,049,249.79	0.00	0.00
Support Serv - Pupil	43,671.00	0.00	43,671.00	0.00	0.00
Support Serv - Instructional	63,852.54	0.00	63,852.54	0.00	0.00
Support Serv - Board of Ed	23,003.18	0.00	23,003.18	0.00	0.00
Support Serv - Executive Adm	107,753.33	0.00	107,753.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	278,903.18	0.00	278,903.18	0.00	0.00
Support Serv - Business	318.00	0.00	0.00	318.00	318.00
Operations and Maintenance	1,529,786.40	1,167,354.05	16,458.04	345,974.31	0.00
Pupil Transportation	16,417.85	0.00	16,417.85	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	32,000.00	0.00	30,000.00	2,000.00	2,000.00
Support Serv - Technology	53,913.66	0.00	26,952.00	26,961.66	26,961.66
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	202,478.22	190,313.22	12,165.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,401,347.15	**1,357,667.27**	**1,668,425.91**	**375,253.97**	**29,279.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82763 Distinctive College Prep.
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,547,992.00	0.00	3,547,992.00	0.00	0.00
Support Serv - Pupil	560,452.00	0.00	560,452.00	0.00	0.00
Support Serv - Instructional	116,710.00	0.00	116,710.00	0.00	0.00
Support Serv - Board of Ed	75.00	75.00	0.00	0.00	0.00
Support Serv - Executive Adm	1,534,105.00	0.00	1,534,105.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	795,475.00	0.00	795,475.00	0.00	0.00
Support Serv - Business	77,854.00	0.00	0.00	77,854.00	77,854.00
Operations and Maintenance	2,271,510.00	460,758.00	336,582.36	1,474,169.64	0.00
Pupil Transportation	409,249.00	0.00	409,249.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	19,100.00	0.00	0.00	19,100.00	19,100.00
Support Serv - Technology	96,844.00	0.00	0.00	96,844.00	96,844.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	18,891.00	0.00	18,891.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	451,028.00	451,028.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,899,285.00	**911,861.00**	**7,319,456.36**	**1,667,967.64**	**193,798.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82765 Pembroke Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,982,863.00	0.00	1,982,863.00	0.00	0.00
Support Serv - Pupil	168,171.00	0.00	168,171.00	0.00	0.00
Support Serv - Instructional	534,014.00	0.00	534,014.00	0.00	0.00
Support Serv - Board of Ed	56,655.00	0.00	56,655.00	0.00	0.00
Support Serv - Executive Adm	125,109.00	0.00	125,109.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	552,386.00	0.00	552,386.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,180,109.00	0.00	53,479.00	1,126,630.00	0.00
Pupil Transportation	2,390.00	0.00	2,390.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	47,995.00	0.00	47,995.00	0.00	0.00
Support Serv - Staff & Personnel	81,794.00	0.00	0.00	81,794.00	81,794.00
Support Serv - Technology	53,521.00	0.00	0.00	53,521.00	53,521.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,591.00	0.00	32,591.00	0.00	0.00
Support Serv - Other	46.00	0.00	46.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200,520.00	0.00	200,520.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,106,171.00	**0.00**	**3,756,219.00**	**1,349,952.00**	**223,322.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82766 Westfield Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,378,409.00	0.00	7,378,409.00	0.00	0.00
Support Serv - Pupil	713,793.00	0.00	713,793.00	0.00	0.00
Support Serv - Instructional	1,227,690.00	0.00	1,227,690.00	0.00	0.00
Support Serv - Board of Ed	120,352.00	0.00	120,352.00	0.00	0.00
Support Serv - Executive Adm	494,635.00	0.00	494,635.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,119,176.00	0.00	1,119,176.00	0.00	0.00
Support Serv - Business	189,619.00	0.00	0.00	189,619.00	189,619.00
Operations and Maintenance	2,454,140.00	0.00	165,665.00	2,288,475.00	0.00
Pupil Transportation	11,923.00	0.00	11,923.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	53,562.00	0.00	53,562.00	0.00	0.00
Support Serv - Staff & Personnel	14,232.00	0.00	0.00	14,232.00	14,232.00
Support Serv - Technology	333,094.00	0.00	0.00	333,094.00	333,094.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	21,306.00	0.00	21,306.00	0.00	0.00
Support Serv - Other	41,292.00	0.00	41,292.00	0.00	0.00
Community Services	776.00	0.00	776.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	543,032.00	0.00	543,032.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,717,031.00	**0.00**	**11,891,611.00**	**2,825,420.00**	**536,945.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82767 Ivywood Classical Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,022,712.93	7,918.26	2,014,794.67	0.00	0.00
Support Serv - Pupil	152,682.17	0.00	152,682.17	0.00	0.00
Support Serv - Instructional	99,107.73	0.00	99,107.73	0.00	0.00
Support Serv - Board of Ed	65,457.05	0.00	65,457.05	0.00	0.00
Support Serv - Executive Adm	648,174.48	0.00	648,174.48	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	250,068.82	2,943.80	247,125.02	0.00	0.00
Support Serv - Business	7,641.24	4,630.24	950.00	2,061.00	2,061.00
Operations and Maintenance	370,074.09	3,410.18	2,799.29	363,864.62	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	31,549.60	0.00	31,549.60	0.00	0.00
Support Serv - Staff & Personnel	17,468.96	0.00	0.00	17,468.96	17,468.96
Support Serv - Technology	89,304.06	8,518.45	0.00	80,785.61	80,785.61
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	30,556.68	0.00	30,556.68	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	76,690.88	76,690.88	0.00	0.00	0.00
Capital Project Funds					
All Costs	218,360.90	218,360.90	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,079,849.59	**322,472.71**	**3,293,196.69**	**464,180.19**	**100,315.57**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82770 Sigma Academy for Leadership and Early Middle College
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	283,898.00	0.00	283,898.00	0.00	0.00
Support Serv - Pupil	29,063.00	0.00	29,063.00	0.00	0.00
Support Serv - Instructional	24,540.00	0.00	24,540.00	0.00	0.00
Support Serv - Board of Ed	5,024.00	0.00	5,024.00	0.00	0.00
Support Serv - Executive Adm	101,039.00	0.00	101,039.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,279.00	0.00	6,279.00	0.00	0.00
Support Serv - Business	11,524.00	1,878.00	0.00	9,646.00	9,646.00
Operations and Maintenance	44,031.00	18,385.00	0.00	25,646.00	0.00
Pupil Transportation	36,930.00	0.00	36,930.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	11,839.00	0.00	0.00	11,839.00	11,839.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	554,167.00	**20,263.00**	**486,773.00**	**47,131.00**	**21,485.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82772 Fostering Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	313,590.00	0.00	313,590.00	0.00	0.00
Support Serv - Pupil	97,470.00	0.00	97,470.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	89,228.00	0.00	89,228.00	0.00	0.00
Support Serv - Executive Adm	5,084.00	0.00	5,084.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	153,203.00	0.00	153,203.00	0.00	0.00
Support Serv - Business	1,465.00	0.00	0.00	1,465.00	1,465.00
Operations and Maintenance	61,186.00	40,867.00	0.00	20,319.00	0.00
Pupil Transportation	1,024.00	0.00	1,024.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,424.00	0.00	0.00	3,424.00	3,424.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,365.00	11,215.00	150.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	737,039.00	**52,082.00**	**659,749.00**	**25,208.00**	**4,889.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82773 Lincoln-King Adams-Young Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,735,879.22	112,123.41	7,623,755.81	0.00	0.00
Support Serv - Pupil	975,728.41	0.00	975,728.41	0.00	0.00
Support Serv - Instructional	823,336.06	0.00	823,336.06	0.00	0.00
Support Serv - Board of Ed	31,863.00	0.00	31,863.00	0.00	0.00
Support Serv - Executive Adm	2,511,597.93	0.00	2,511,597.93	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,127,730.19	0.00	1,127,730.19	0.00	0.00
Support Serv - Business	41,310.72	0.00	0.00	41,310.72	41,310.72
Operations and Maintenance	4,281,214.93	65,678.10	0.00	4,215,536.83	0.00
Pupil Transportation	37,471.48	0.00	37,471.48	0.00	0.00
Support Serv - Planning & Research	86,281.68	0.00	86,281.68	0.00	0.00
Support Serv - Communication	26,958.18	0.00	26,958.18	0.00	0.00
Support Serv - Staff & Personnel	7,513.13	0.00	0.00	7,513.13	7,513.13
Support Serv - Technology	980,361.26	521,446.15	0.00	458,915.11	458,915.11
Support Serv - Pupil Accounting	182,148.96	0.00	182,148.96	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	94,966.74	0.00	94,966.74	0.00	0.00
Community Services	6,382.56	0.00	6,382.56	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	897,860.67	68,037.89	829,822.78	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,848,605.12	**767,285.55**	**14,358,043.78**	**4,723,275.79**	**507,738.96**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82904 Plymouth Educational Center Charter School
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,222,129.58	0.00	2,222,129.58	0.00	0.00
Support Serv - Pupil	259,014.50	0.00	259,014.50	0.00	0.00
Support Serv - Instructional	248,180.50	0.00	248,180.50	0.00	0.00
Support Serv - Board of Ed	25,821.30	0.00	25,821.30	0.00	0.00
Support Serv - Executive Adm	861,266.95	0.00	861,266.95	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	585,442.69	0.00	585,442.69	0.00	0.00
Support Serv - Business	46,576.70	0.00	50.92	46,525.78	46,525.78
Operations and Maintenance	1,716,814.54	652,746.17	422,303.79	641,764.58	0.00
Pupil Transportation	165,049.69	0.00	165,049.69	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	13,496.13	0.00	0.00	13,496.13	13,496.13
Support Serv - Technology	60,763.53	0.00	0.00	60,763.53	60,763.53
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	47,413.00	41,648.00	5,765.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	259,730.00	246,329.00	13,401.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	605,817.00	605,817.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,117,516.11	**1,546,540.17**	**4,808,425.92**	**762,550.02**	**120,785.44**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82910 Martin Luther King, Jr. Education Center Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,407,143.40	903.61	2,406,239.79	0.00	0.00
Support Serv - Pupil	295,547.90	0.00	295,547.90	0.00	0.00
Support Serv - Instructional	34,924.18	0.00	34,924.18	0.00	0.00
Support Serv - Board of Ed	103,009.00	0.00	103,009.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	375,571.15	0.00	375,571.15	0.00	0.00
Support Serv - Business	328,333.76	0.00	0.00	328,333.76	328,333.76
Operations and Maintenance	585,622.90	6,073.00	35,285.95	544,263.95	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	46,659.34	0.00	0.00	46,659.34	46,659.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	2,490.37	0.00	2,490.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	186,573.36	0.00	186,573.36	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,365,875.36	**6,976.61**	**3,439,641.70**	**919,257.05**	**374,993.10**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82915 Eaton Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,138,586.00	0.00	2,138,586.00	0.00	0.00
Support Serv - Pupil	131,847.00	0.00	131,847.00	0.00	0.00
Support Serv - Instructional	95,508.00	0.00	95,508.00	0.00	0.00
Support Serv - Board of Ed	35,647.00	0.00	35,647.00	0.00	0.00
Support Serv - Executive Adm	393,772.00	0.00	393,772.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	351,167.00	0.00	351,167.00	0.00	0.00
Support Serv - Business	24,427.00	0.00	0.00	24,427.00	24,427.00
Operations and Maintenance	282,128.00	0.00	17,151.00	264,977.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,490.00	0.00	15,490.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	186,961.00	2,496.00	0.00	184,465.00	184,465.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	17,299.00	0.00	17,299.00	0.00	0.00
Community Services	20,114.00	0.00	20,114.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	232,061.00	0.00	232,061.00	0.00	0.00
Community Services	3,170.00	0.00	3,170.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,928,177.00	**2,496.00**	**3,451,812.00**	**473,869.00**	**208,892.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82916 River Heights Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,087,869.00	1,740.00	1,086,129.00	0.00	0.00
Support Serv - Pupil	226,245.00	0.00	226,245.00	0.00	0.00
Support Serv - Instructional	112,100.00	0.00	112,100.00	0.00	0.00
Support Serv - Board of Ed	21,400.00	0.00	21,400.00	0.00	0.00
Support Serv - Executive Adm	590,003.00	0.00	590,003.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	151,487.00	0.00	151,487.00	0.00	0.00
Support Serv - Business	14,959.00	0.00	0.00	14,959.00	14,959.00
Operations and Maintenance	382,132.00	36,218.05	101,643.32	244,270.63	0.00
Pupil Transportation	92,475.00	0.00	92,475.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,872.00	0.00	0.00	3,872.00	3,872.00
Support Serv - Technology	45,796.00	0.00	34,121.66	11,674.34	11,674.34
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	183,788.00	183,788.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,240.00	1,240.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,913,366.00	**222,986.05**	**2,415,603.98**	**274,775.97**	**30,505.34**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82918 Cesar Chavez Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,002,898.41	533,925.66	12,468,972.75	0.00	0.00
Support Serv - Pupil	1,216,948.99	0.00	1,216,948.99	0.00	0.00
Support Serv - Instructional	1,591,081.26	0.00	1,591,081.26	0.00	0.00
Support Serv - Board of Ed	30,979.21	0.00	30,979.21	0.00	0.00
Support Serv - Executive Adm	1,380,574.27	0.00	1,380,574.27	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,608,525.65	0.00	2,608,525.65	0.00	0.00
Support Serv - Business	583,733.73	0.00	163,849.28	419,884.45	419,884.45
Operations and Maintenance	2,729,162.35	120,743.27	473,893.62	2,134,525.46	0.00
Pupil Transportation	283,738.67	0.00	283,738.67	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	83,385.71	0.00	83,385.71	0.00	0.00
Support Serv - Staff & Personnel	290,430.71	0.00	8,040.90	282,389.81	282,389.81
Support Serv - Technology	305,740.26	13,070.80	23,703.37	268,966.09	268,966.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	99,451.18	0.00	99,451.18	0.00	0.00
Community Services	218,056.88	0.00	218,056.88	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	540,186.50	540,186.50	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,513,998.72	88,327.39	1,425,671.33	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,191,306.50	1,191,306.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	27,670,199.00	**2,487,560.12**	**22,076,873.07**	**3,105,765.81**	**971,240.35**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82919 Commonwealth Community Development Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,004,301.00	0.00	1,004,301.00	0.00	0.00
Support Serv - Pupil	22,460.00	0.00	22,460.00	0.00	0.00
Support Serv - Instructional	88,548.00	0.00	88,548.00	0.00	0.00
Support Serv - Board of Ed	32,412.00	0.00	32,412.00	0.00	0.00
Support Serv - Executive Adm	178,249.00	0.00	178,249.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	38,392.00	0.00	38,392.00	0.00	0.00
Support Serv - Business	43,603.00	4,854.00	0.00	38,749.00	38,749.00
Operations and Maintenance	291,613.00	16,213.00	0.00	275,400.00	0.00
Pupil Transportation	160,912.00	20,302.00	140,610.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	441.00	0.00	0.00	441.00	441.00
Support Serv - Technology	87,917.00	0.00	0.00	87,917.00	87,917.00
Support Serv - Pupil Accounting	10,850.00	0.00	10,850.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	14,991.00	0.00	14,991.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	1,115,677.00	1,081,329.00	34,348.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	180,376.00	63,089.00	117,287.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,270,742.00	**1,185,787.00**	**1,682,448.00**	**402,507.00**	**127,107.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82921 Academy for Business and Technology
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,058,100.11	22,542.00	3,035,558.11	0.00	0.00
Support Serv - Pupil	550,957.70	0.00	550,957.70	0.00	0.00
Support Serv - Instructional	589,667.60	0.00	589,667.60	0.00	0.00
Support Serv - Board of Ed	22,847.74	0.00	22,847.74	0.00	0.00
Support Serv - Executive Adm	473,151.84	0.00	473,151.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	689,844.71	0.00	689,844.71	0.00	0.00
Support Serv - Business	255,018.26	12,248.73	57,491.07	185,278.46	185,278.46
Operations and Maintenance	633,701.42	50,002.19	81,857.15	501,842.08	0.00
Pupil Transportation	415,625.27	74,525.61	341,099.66	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	48,216.82	0.00	48,216.82	0.00	0.00
Support Serv - Staff & Personnel	97,965.70	0.00	3,100.00	94,865.70	94,865.70
Support Serv - Technology	79,513.49	0.00	16,471.89	63,041.60	63,041.60
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	53,127.57	0.00	53,127.57	0.00	0.00
Community Services	72,068.65	0.00	72,068.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	351,991.68	31,783.30	320,208.38	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,391,798.56	**191,101.83**	**6,355,668.89**	**845,027.84**	**343,185.76**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82923 Chandler Park Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	10,000,812.82	341,387.92	9,659,424.90	0.00	0.00
Support Serv - Pupil	1,246,348.80	0.00	1,246,348.80	0.00	0.00
Support Serv - Instructional	2,330,571.85	170,886.82	2,159,685.03	0.00	0.00
Support Serv - Board of Ed	323,370.44	0.00	323,370.44	0.00	0.00
Support Serv - Executive Adm	2,310,511.00	0.00	2,310,511.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,523,060.97	0.00	2,523,060.97	0.00	0.00
Support Serv - Business	308,892.10	0.00	134,379.59	174,512.51	174,512.51
Operations and Maintenance	2,765,139.75	0.00	132,313.71	2,632,826.04	0.00
Pupil Transportation	45,431.50	0.00	45,431.50	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	520,554.01	0.00	520,554.01	0.00	0.00
Support Serv - Technology	441,125.25	0.00	20,798.00	420,327.25	420,327.25
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	181,734.26	0.00	181,734.26	0.00	0.00
Support Serv - Other	443,296.84	0.00	443,296.84	0.00	0.00
Community Services	256,841.38	0.00	256,841.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	366,373.97	228,963.46	137,410.51	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,370,620.36	1,087,758.56	282,861.80	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,135,257.51	1,135,257.51	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	26,569,942.81	**2,964,254.27**	**20,378,022.74**	**3,227,665.80**	**594,839.76**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82924 Marvin L. Winans Academy of Performing Arts
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,672,975.00	9,864.00	2,663,111.00	0.00	0.00
Support Serv - Pupil	29,777.00	0.00	29,777.00	0.00	0.00
Support Serv - Instructional	53,397.00	0.00	53,397.00	0.00	0.00
Support Serv - Board of Ed	18,546.00	0.00	18,546.00	0.00	0.00
Support Serv - Executive Adm	389,908.00	0.00	389,908.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	462,264.00	0.00	462,264.00	0.00	0.00
Support Serv - Business	161,753.00	4,989.00	0.00	156,764.00	156,764.00
Operations and Maintenance	1,338,575.00	0.00	0.00	1,338,575.00	0.00
Pupil Transportation	43,330.00	0.00	43,330.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,170.00	0.00	32,170.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	3,630.00	0.00	0.00	3,630.00	3,630.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	11,373.00	0.00	11,373.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,217,698.00	**14,853.00**	**3,703,876.00**	**1,498,969.00**	**160,394.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82925 Detroit Community Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,802,690.00	102,949.00	2,699,741.00	0.00	0.00
Support Serv - Pupil	524,183.00	0.00	524,183.00	0.00	0.00
Support Serv - Instructional	306,929.00	2,976.00	303,953.00	0.00	0.00
Support Serv - Board of Ed	42,230.00	0.00	42,230.00	0.00	0.00
Support Serv - Executive Adm	447,597.00	0.00	447,597.00	0.00	0.00
Support Serv - Grant Writer	37,121.00	0.00	37,121.00	0.00	0.00
Support Serv - School Adm	346,169.00	0.00	346,169.00	0.00	0.00
Support Serv - Business	284,525.00	31,468.00	3,750.00	249,307.00	249,307.00
Operations and Maintenance	1,037,894.00	2,878.00	101,147.00	933,869.00	0.00
Pupil Transportation	226,539.00	0.00	226,539.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	60,704.00	0.00	60,704.00	0.00	0.00
Support Serv - Staff & Personnel	105,665.00	0.00	0.00	105,665.00	105,665.00
Support Serv - Technology	94,284.00	22,710.00	12,105.00	59,469.00	59,469.00
Support Serv - Pupil Accounting	57,959.00	0.00	57,959.00	0.00	0.00
Support Serv - Central - Other	3,229.00	0.00	3,229.00	0.00	0.00
Support Serv - Other	94,435.00	0.00	94,435.00	0.00	0.00
Community Services	83,127.00	0.00	83,127.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	331,266.00	97,962.00	233,304.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	200,724.00	179,450.00	21,274.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	9,240,691.00	9,240,691.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,327,961.00	**9,681,084.00**	**5,298,567.00**	**1,348,310.00**	**414,441.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82926 Henry Ford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,308,982.18	0.00	3,308,982.18	0.00	0.00
Support Serv - Pupil	449,332.66	0.00	449,332.66	0.00	0.00
Support Serv - Instructional	171,095.53	0.00	171,095.53	0.00	0.00
Support Serv - Board of Ed	29,586.55	0.00	29,586.55	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	573,148.07	0.00	573,148.07	0.00	0.00
Support Serv - Business	444,285.96	0.00	0.00	444,285.96	444,285.96
Operations and Maintenance	626,666.63	0.00	9,755.91	616,910.72	0.00
Pupil Transportation	14,017.00	0.00	14,017.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,579.17	0.00	3,579.17	0.00	0.00
Support Serv - Staff & Personnel	1,482.25	0.00	415.00	1,067.25	1,067.25
Support Serv - Technology	1,200.00	0.00	0.00	1,200.00	1,200.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	85,527.20	0.00	85,527.20	0.00	0.00
Community Services	12,170.25	0.00	12,170.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	128,086.00	0.00	128,086.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	10,258.73	0.00	10,258.73	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,859,418.18	**0.00**	**4,795,954.25**	**1,063,463.93**	**446,553.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82928 The Dearborn Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,536,073.04	3,873.11	3,532,199.93	0.00	0.00
Support Serv - Pupil	470,239.08	0.00	470,239.08	0.00	0.00
Support Serv - Instructional	555,516.94	0.00	555,516.94	0.00	0.00
Support Serv - Board of Ed	330,073.00	7,559.90	322,513.10	0.00	0.00
Support Serv - Executive Adm	499,916.87	0.00	499,916.87	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	236,688.62	0.00	236,688.62	0.00	0.00
Support Serv - Business	285,686.41	4,148.26	29,797.31	251,740.84	251,740.84
Operations and Maintenance	1,236,850.29	118,867.79	353,815.06	764,167.44	0.00
Pupil Transportation	99,403.73	0.00	99,403.73	0.00	0.00
Support Serv - Planning & Research	10,700.00	0.00	10,700.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	250,601.94	0.00	184,800.96	65,800.98	65,800.98
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	65,543.54	0.00	65,543.54	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	34,008.91	0.00	34,008.91	0.00	0.00
Community Services	10,652.37	0.00	10,652.37	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	15,056.30	0.00	15,056.30	0.00	0.00
Operations and Maintenance	10,484.86	0.00	10,484.86	0.00	0.00
Pupil Transportation	5,632.39	0.00	5,632.39	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	20,870.29	0.00	20,870.29	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	404,134.06	17,471.95	386,662.11	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,078,132.64	**151,921.01**	**6,844,502.37**	**1,081,709.26**	**317,541.82**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82929 Detroit Academy of Arts and Sciences
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,022,300.78	0.00	6,022,300.78	0.00	0.00
Support Serv - Pupil	557,105.73	0.00	557,105.73	0.00	0.00
Support Serv - Instructional	961,739.05	0.00	961,739.05	0.00	0.00
Support Serv - Board of Ed	35,958.79	0.00	35,958.79	0.00	0.00
Support Serv - Executive Adm	848,517.55	0.00	848,517.55	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	747,109.65	0.00	747,109.65	0.00	0.00
Support Serv - Business	280,048.04	23,113.26	0.00	256,934.78	256,934.78
Operations and Maintenance	1,204,925.25	0.00	86,616.55	1,118,308.70	0.00
Pupil Transportation	736,328.81	0.00	736,328.81	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	184,980.45	0.00	0.00	184,980.45	184,980.45
Support Serv - Technology	64,902.50	0.00	0.00	64,902.50	64,902.50
Support Serv - Pupil Accounting	43,643.50	0.00	43,643.50	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,844.20	0.00	9,844.20	0.00	0.00
Community Services	18,440.74	0.00	18,440.74	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	901,889.01	5,276.59	896,612.42	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,077,365.00	1,077,365.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,695,099.05	**1,105,754.85**	**10,964,217.77**	**1,625,126.43**	**506,817.73**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82930 Dove Academy of Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,367,721.11	141,350.09	3,226,371.02	0.00	0.00
Support Serv - Pupil	408,797.22	0.00	408,797.22	0.00	0.00
Support Serv - Instructional	260,619.03	0.00	260,619.03	0.00	0.00
Support Serv - Board of Ed	23,447.50	0.00	23,447.50	0.00	0.00
Support Serv - Executive Adm	722,842.36	0.00	722,842.36	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	393,973.26	9,450.88	384,522.38	0.00	0.00
Support Serv - Business	12,100.20	262.08	8,000.00	3,838.12	3,838.12
Operations and Maintenance	874,113.36	0.00	47,095.18	827,018.18	0.00
Pupil Transportation	6,372.28	0.00	6,372.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,357.92	0.00	37,357.92	0.00	0.00
Support Serv - Staff & Personnel	11,704.83	0.00	496.46	11,208.37	11,208.37
Support Serv - Technology	52,205.30	0.00	0.00	52,205.30	52,205.30
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	9,990.66	0.00	9,990.66	0.00	0.00
Community Services	11,009.40	0.00	11,009.40	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	249,851.02	248,140.88	1,710.14	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	323,779.88	274,817.86	48,962.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	72,943.56	72,943.56	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,838,828.89	**746,965.35**	**5,197,593.57**	**894,269.97**	**67,251.79**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82933 Barack Obama Leadership Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,203,049.00	0.00	2,203,049.00	0.00	0.00
Support Serv - Pupil	195,073.00	0.00	195,073.00	0.00	0.00
Support Serv - Instructional	472,877.00	0.00	472,877.00	0.00	0.00
Support Serv - Board of Ed	341,638.00	0.00	341,638.00	0.00	0.00
Support Serv - Executive Adm	73,158.00	0.00	73,158.00	0.00	0.00
Support Serv - Grant Writer	8,236.00	0.00	8,236.00	0.00	0.00
Support Serv - School Adm	220,081.00	0.00	220,081.00	0.00	0.00
Support Serv - Business	170,865.00	1,894.00	0.00	168,971.00	168,971.00
Operations and Maintenance	593,317.00	18,996.00	0.00	574,321.00	0.00
Pupil Transportation	304,528.00	0.00	304,528.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	88,591.00	0.00	0.00	88,591.00	88,591.00
Support Serv - Technology	318,765.00	0.00	0.00	318,765.00	318,765.00
Support Serv - Pupil Accounting	137,995.00	0.00	137,995.00	0.00	0.00
Support Serv - Central - Other	4,600.00	0.00	4,600.00	0.00	0.00
Support Serv - Other	74,927.00	0.00	74,927.00	0.00	0.00
Community Services	67,488.00	0.00	67,488.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	153,875.00	153,875.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	281,576.00	5,805.00	275,771.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,710,639.00	**180,570.00**	**4,379,421.00**	**1,150,648.00**	**576,327.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82937 George Crockett Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,334,698.45	54,706.97	2,279,991.48	0.00	0.00
Support Serv - Pupil	224,555.71	0.00	224,555.71	0.00	0.00
Support Serv - Instructional	297,013.37	0.00	297,013.37	0.00	0.00
Support Serv - Board of Ed	29,941.24	0.00	29,941.24	0.00	0.00
Support Serv - Executive Adm	313,985.19	0.00	313,985.19	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	445,730.85	0.00	445,730.85	0.00	0.00
Support Serv - Business	160,079.51	0.00	44,143.21	115,936.30	115,936.30
Operations and Maintenance	540,917.97	0.00	133,807.51	407,110.46	0.00
Pupil Transportation	35,854.05	19,750.46	16,103.59	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	12,427.18	0.00	12,427.18	0.00	0.00
Support Serv - Staff & Personnel	57,478.66	0.00	2,727.06	54,751.60	54,751.60
Support Serv - Technology	76,855.33	0.00	32,701.07	44,154.26	44,154.26
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,551.97	0.00	1,551.97	0.00	0.00
Community Services	70,252.58	0.00	70,252.58	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	361,339.48	10,983.46	350,356.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,962,681.54	**85,440.89**	**4,255,288.03**	**621,952.62**	**214,842.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82938 Summit Academy North
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	8,761,273.00	0.00	8,761,273.00	0.00	0.00
Support Serv - Pupil	983,125.00	0.00	983,125.00	0.00	0.00
Support Serv - Instructional	1,389,418.00	0.00	1,389,418.00	0.00	0.00
Support Serv - Board of Ed	352,141.00	0.00	352,141.00	0.00	0.00
Support Serv - Executive Adm	680,455.00	0.00	680,455.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,529,191.00	0.00	1,529,191.00	0.00	0.00
Support Serv - Business	109,049.00	43,162.00	0.00	65,887.00	65,887.00
Operations and Maintenance	1,824,712.00	0.00	414,928.00	1,409,784.00	0.00
Pupil Transportation	901,350.00	0.00	901,350.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	304,746.00	0.00	0.00	304,746.00	304,746.00
Support Serv - Technology	546,930.00	0.00	626.00	546,304.00	546,304.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	554,265.00	0.00	554,265.00	0.00	0.00
Community Services	48,496.00	0.00	48,496.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	572,239.00	572,239.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	663,509.00	500,363.00	163,146.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	25,944,807.00	25,944,807.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	45,165,706.00	**27,060,571.00**	**15,778,414.00**	**2,326,721.00**	**916,937.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82940 Voyageur Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,206,227.98	0.00	6,206,227.98	0.00	0.00
Support Serv - Pupil	344,074.56	0.00	344,074.56	0.00	0.00
Support Serv - Instructional	820,061.56	0.00	820,061.56	0.00	0.00
Support Serv - Board of Ed	123,246.66	0.00	123,246.66	0.00	0.00
Support Serv - Executive Adm	1,324,091.72	0.00	1,324,091.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	832,998.18	0.00	832,998.18	0.00	0.00
Support Serv - Business	599.91	0.00	0.00	599.91	599.91
Operations and Maintenance	1,893,724.63	658,485.66	528,316.00	706,922.97	0.00
Pupil Transportation	362,304.68	0.00	362,304.68	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	1,787.92	0.00	0.00	1,787.92	1,787.92
Support Serv - Technology	264,736.63	0.00	244,356.53	20,380.10	20,380.10
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	334,634.37	0.00	334,634.37	0.00	0.00
Community Services	213,730.41	0.00	213,730.41	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	4,197.37	0.00	4,197.37	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	526,032.38	423,119.25	102,913.13	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,151,845.50	1,151,845.50	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,404,294.46	**2,233,450.41**	**11,441,153.15**	**729,690.90**	**22,767.93**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82941 Star International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,768,400.16	38,603.80	7,729,796.36	0.00	0.00
Support Serv - Pupil	798,055.52	0.00	798,055.52	0.00	0.00
Support Serv - Instructional	1,952,052.14	165,846.40	1,786,205.74	0.00	0.00
Support Serv - Board of Ed	47,588.15	0.00	47,588.15	0.00	0.00
Support Serv - Executive Adm	3,097,648.10	0.00	3,097,648.10	0.00	0.00
Support Serv - Grant Writer	2,000.00	0.00	2,000.00	0.00	0.00
Support Serv - School Adm	236,681.34	0.00	236,681.34	0.00	0.00
Support Serv - Business	338,377.73	0.00	7,528.42	330,849.31	330,849.31
Operations and Maintenance	1,452,323.52	17,881.80	19,328.00	1,415,113.72	0.00
Pupil Transportation	72,513.31	8,387.00	64,126.31	0.00	0.00
Support Serv - Planning & Research	8,674.78	0.00	8,674.78	0.00	0.00
Support Serv - Communication	5,000.00	0.00	5,000.00	0.00	0.00
Support Serv - Staff & Personnel	1,357,236.54	0.00	366,027.13	991,209.41	991,209.41
Support Serv - Technology	736,081.93	28,258.68	45,498.57	662,324.68	662,324.68
Support Serv - Pupil Accounting	119,805.06	0.00	119,805.06	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	165,443.11	0.00	165,443.11	0.00	0.00
Community Services	141,910.92	0.00	141,910.92	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	251,300.00	251,300.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,294,488.55	582,760.36	711,728.19	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,845,580.86	**1,093,038.04**	**15,353,045.70**	**3,399,497.12**	**1,984,383.40**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82942 Hope Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,365,204.89	0.00	2,365,204.89	0.00	0.00
Support Serv - Pupil	211,858.77	0.00	211,858.77	0.00	0.00
Support Serv - Instructional	592,958.50	0.00	592,958.50	0.00	0.00
Support Serv - Board of Ed	7,357.50	0.00	7,357.50	0.00	0.00
Support Serv - Executive Adm	62,360.00	0.00	62,360.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	879,117.76	0.00	879,117.76	0.00	0.00
Support Serv - Business	430,606.21	0.00	0.00	430,606.21	430,606.21
Operations and Maintenance	649,220.67	0.00	25,462.38	623,758.29	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	950.00	0.00	950.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	6,027.97	0.00	6,027.97	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	41,096.51	0.00	41,096.51	0.00	0.00
Community Services	1,205.00	0.00	1,205.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	15,484.09	15,484.09	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	300,215.00	300,215.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	217,247.93	217,247.93	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	5,780,910.80	**532,947.02**	**4,193,599.28**	**1,054,364.50**	**430,606.21**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82943 Weston Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,435,973.00	955.00	1,435,018.00	0.00	0.00
Support Serv - Pupil	78,553.00	0.00	78,553.00	0.00	0.00
Support Serv - Instructional	82,099.00	0.00	82,099.00	0.00	0.00
Support Serv - Board of Ed	30,301.00	0.00	30,301.00	0.00	0.00
Support Serv - Executive Adm	314,334.00	0.00	314,334.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	327,797.00	0.00	327,797.00	0.00	0.00
Support Serv - Business	14,851.00	13,126.00	0.00	1,725.00	1,725.00
Operations and Maintenance	283,941.00	25,335.00	0.00	258,606.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	144,722.00	0.00	86,586.00	58,136.00	58,136.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	10,000.00	0.00	10,000.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	31,852.00	31,852.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	160,434.00	116,031.00	44,403.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	2,914,857.00	**187,299.00**	**2,409,091.00**	**318,467.00**	**59,861.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82945 Detroit Edison Public School Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,991,863.92	8,534.19	4,983,329.73	0.00	0.00
Support Serv - Pupil	515,710.09	0.00	515,710.09	0.00	0.00
Support Serv - Instructional	1,508,589.53	496.08	1,508,093.45	0.00	0.00
Support Serv - Board of Ed	44,096.80	0.00	44,096.80	0.00	0.00
Support Serv - Executive Adm	848,397.26	0.00	848,397.26	0.00	0.00
Support Serv - Grant Writer	62,500.00	0.00	62,500.00	0.00	0.00
Support Serv - School Adm	862,096.24	0.00	862,096.24	0.00	0.00
Support Serv - Business	190,653.98	20,498.09	5,582.50	164,573.39	164,573.39
Operations and Maintenance	1,749,343.97	0.00	346,242.09	1,403,101.88	0.00
Pupil Transportation	212,742.90	0.00	212,742.90	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	98,102.93	0.00	964.33	97,138.60	97,138.60
Support Serv - Technology	236,530.55	0.00	54,112.86	182,417.69	182,417.69
Support Serv - Pupil Accounting	56,215.57	0.00	56,215.57	0.00	0.00
Support Serv - Central - Other	230,595.12	0.00	230,595.12	0.00	0.00
Support Serv - Other	358,963.45	0.00	358,963.45	0.00	0.00
Community Services	10,274.65	0.00	10,274.65	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	201,210.00	201,210.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	6,887.82	0.00	6,887.82	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	589,206.34	436,643.51	152,562.83	0.00	0.00
Community Services	47,139.54	980.47	46,159.07	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,308,831.60	1,308,831.60	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	14,129,952.26	**1,977,193.94**	**10,305,526.76**	**1,847,231.56**	**444,129.68**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82947 David Ellis Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,141,594.53	45,319.03	2,096,275.50	0.00	0.00
Support Serv - Pupil	28,525.33	0.00	28,525.33	0.00	0.00
Support Serv - Instructional	171,953.46	0.00	171,953.46	0.00	0.00
Support Serv - Board of Ed	15,450.00	0.00	15,450.00	0.00	0.00
Support Serv - Executive Adm	291,478.89	0.00	291,478.89	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	269,982.22	0.00	269,982.22	0.00	0.00
Support Serv - Business	97,134.46	0.00	0.00	97,134.46	97,134.46
Operations and Maintenance	464,985.59	0.00	13,000.00	451,985.59	0.00
Pupil Transportation	3,110.92	0.00	3,110.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	15,127.16	0.00	0.00	15,127.16	15,127.16
Support Serv - Technology	85,163.00	0.00	0.00	85,163.00	85,163.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	7,423.14	0.00	7,423.14	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	151,988.22	93,787.22	58,201.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,743,916.92	**139,106.25**	**2,955,400.46**	**649,410.21**	**197,424.62**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82950 Universal Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,745,342.23	13,235.20	2,732,107.03	0.00	0.00
Support Serv - Pupil	297,709.34	0.00	297,709.34	0.00	0.00
Support Serv - Instructional	646,040.09	0.00	646,040.09	0.00	0.00
Support Serv - Board of Ed	26,962.02	0.00	26,962.02	0.00	0.00
Support Serv - Executive Adm	1,212,133.38	0.00	1,212,133.38	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	217,806.59	0.00	217,806.59	0.00	0.00
Support Serv - Business	42,738.95	0.00	5,000.00	37,738.95	37,738.95
Operations and Maintenance	574,051.42	19,820.00	15,000.00	539,231.42	0.00
Pupil Transportation	11,240.89	0.00	11,240.89	0.00	0.00
Support Serv - Planning & Research	3,471.73	0.00	3,471.73	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	190,941.46	0.00	130,938.97	60,002.49	60,002.49
Support Serv - Technology	230,404.27	12,260.54	15,054.05	203,089.68	203,089.68
Support Serv - Pupil Accounting	28,021.89	0.00	28,021.89	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	13,837.03	0.00	13,837.03	0.00	0.00
Community Services	61,243.20	0.00	61,243.20	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	742,273.24	412,816.83	329,456.41	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,044,217.73	**458,132.57**	**5,746,022.62**	**840,062.54**	**300,831.12**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82953 Detroit Service Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	7,577,489.17	1,526,793.40	6,050,695.77	0.00	0.00
Support Serv - Pupil	539,170.00	0.00	539,170.00	0.00	0.00
Support Serv - Instructional	812,428.73	0.00	812,428.73	0.00	0.00
Support Serv - Board of Ed	98,203.52	0.00	98,203.52	0.00	0.00
Support Serv - Executive Adm	3,225,716.08	0.00	3,225,716.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	711,035.02	0.00	711,035.02	0.00	0.00
Support Serv - Business	300,943.14	25,030.00	0.00	275,913.14	275,913.14
Operations and Maintenance	2,006,261.58	43,085.00	205,027.88	1,758,148.70	0.00
Pupil Transportation	341,692.35	0.00	341,692.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	598,650.87	0.00	596,050.87	2,600.00	2,600.00
Support Serv - Technology	676,515.36	183,743.00	95,260.00	397,512.36	397,512.36
Support Serv - Pupil Accounting	151,391.98	0.00	151,391.98	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	54,802.60	0.00	54,802.60	0.00	0.00
Community Services	80,871.11	0.00	80,871.11	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	746,603.49	245,168.41	501,435.08	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	1,218,806.63	1,218,806.63	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	19,140,581.63	**3,242,626.44**	**13,463,780.99**	**2,434,174.20**	**676,025.50**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82956 Old Redford Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,313,989.11	8,872.96	6,305,116.15	0.00	0.00
Support Serv - Pupil	333,153.65	0.00	333,153.65	0.00	0.00
Support Serv - Instructional	1,453,117.59	192,096.32	1,261,021.27	0.00	0.00
Support Serv - Board of Ed	223,249.63	0.00	223,249.63	0.00	0.00
Support Serv - Executive Adm	742,480.78	3,120.65	739,360.13	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	1,077,584.97	0.00	1,077,584.97	0.00	0.00
Support Serv - Business	916,540.44	192,000.00	538,964.00	185,576.44	185,576.44
Operations and Maintenance	2,325,423.68	9,603.50	252,649.90	2,063,170.28	0.00
Pupil Transportation	132,444.89	0.00	132,444.89	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	426,658.67	0.00	132,261.45	294,397.22	294,397.22
Support Serv - Technology	325,891.17	27,808.61	243,144.18	54,938.38	54,938.38
Support Serv - Pupil Accounting	204,528.80	0.00	204,528.80	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	29,051.81	0.00	29,051.81	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	799,558.27	360,071.62	439,486.65	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	15,303,673.46	**793,573.66**	**11,912,017.48**	**2,598,082.32**	**534,912.04**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82957 Hope of Detroit Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	5,719,476.85	339,035.00	5,380,441.85	0.00	0.00
Support Serv - Pupil	568,190.66	0.00	568,190.66	0.00	0.00
Support Serv - Instructional	764,815.52	2,280.00	762,535.52	0.00	0.00
Support Serv - Board of Ed	35,692.15	0.00	35,692.15	0.00	0.00
Support Serv - Executive Adm	870,579.72	0.00	870,579.72	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	887,387.77	0.00	887,387.77	0.00	0.00
Support Serv - Business	372,862.13	0.00	80,665.60	292,196.53	292,196.53
Operations and Maintenance	1,268,073.50	10,126.61	418,908.89	839,038.00	0.00
Pupil Transportation	54,447.28	0.00	54,447.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	55,495.62	0.00	55,495.62	0.00	0.00
Support Serv - Staff & Personnel	157,409.36	0.00	3,675.50	153,733.86	153,733.86
Support Serv - Technology	117,031.05	0.00	18,793.61	98,237.44	98,237.44
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	58,043.46	0.00	58,043.46	0.00	0.00
Community Services	68,203.23	0.00	68,203.23	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	94,353.00	94,353.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	771,611.66	19,480.99	752,130.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	11,863,672.96	**465,275.60**	**10,015,191.53**	**1,383,205.83**	**544,167.83**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82958 Joy Preparatory Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,509,002.68	0.00	1,509,002.68	0.00	0.00
Support Serv - Pupil	195,488.25	0.00	195,488.25	0.00	0.00
Support Serv - Instructional	332,125.37	0.00	332,125.37	0.00	0.00
Support Serv - Board of Ed	26,280.73	0.00	26,280.73	0.00	0.00
Support Serv - Executive Adm	170,553.90	0.00	170,553.90	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	312,033.59	0.00	312,033.59	0.00	0.00
Support Serv - Business	101,255.56	0.00	36,216.79	65,038.77	65,038.77
Operations and Maintenance	617,230.05	1,476.19	144,422.92	471,330.94	0.00
Pupil Transportation	63,894.75	0.00	63,894.75	0.00	0.00
Support Serv - Planning & Research	342.51	0.00	342.51	0.00	0.00
Support Serv - Communication	47,361.68	0.00	47,361.68	0.00	0.00
Support Serv - Staff & Personnel	53,412.99	0.00	2,154.96	51,258.03	51,258.03
Support Serv - Technology	39,678.51	0.00	8,011.42	31,667.09	31,667.09
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	1,665.08	0.00	1,665.08	0.00	0.00
Community Services	8,859.30	0.00	8,859.30	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	219,891.75	219,891.75	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	161,700.67	5,936.00	155,764.67	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	3,860,777.37	**227,303.94**	**3,014,178.60**	**619,294.83**	**147,963.89**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82959 West Village Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,969,312.84	0.00	1,969,312.84	0.00	0.00
Support Serv - Pupil	258,018.53	0.00	258,018.53	0.00	0.00
Support Serv - Instructional	33,723.44	0.00	33,723.44	0.00	0.00
Support Serv - Board of Ed	82,293.23	0.00	82,293.23	0.00	0.00
Support Serv - Executive Adm	157,383.22	0.00	157,383.22	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	537,400.69	0.00	537,400.69	0.00	0.00
Support Serv - Business	72,839.56	7,180.20	0.00	65,659.36	65,659.36
Operations and Maintenance	338,730.78	0.00	79,166.27	259,564.51	0.00
Pupil Transportation	44,299.45	0.00	44,299.45	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	290,997.29	0.00	290,997.29	0.00	0.00
Support Serv - Technology	52,585.71	0.00	47,579.00	5,006.71	5,006.71
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	5,085.00	0.00	5,085.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	12,472.38	0.00	12,472.38	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	197,563.88	136,073.86	61,490.02	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	4,052,706.00	**143,254.06**	**3,579,221.36**	**330,230.58**	**70,666.07**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82963 George Washington Carver Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,955,760.60	0.00	2,955,760.60	0.00	0.00
Support Serv - Pupil	230,712.08	0.00	230,712.08	0.00	0.00
Support Serv - Instructional	515,960.82	0.00	515,960.82	0.00	0.00
Support Serv - Board of Ed	102,357.22	0.00	102,357.22	0.00	0.00
Support Serv - Executive Adm	132,306.53	0.00	132,306.53	0.00	0.00
Support Serv - Grant Writer	9,649.90	0.00	9,649.90	0.00	0.00
Support Serv - School Adm	624,261.41	0.00	624,261.41	0.00	0.00
Support Serv - Business	167,453.30	6,612.24	0.00	160,841.06	160,841.06
Operations and Maintenance	784,400.79	0.00	261,201.28	523,199.51	0.00
Pupil Transportation	243,025.75	0.00	243,025.75	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,055.00	0.00	4,055.00	0.00	0.00
Support Serv - Technology	252,712.87	0.00	204,780.05	47,932.82	47,932.82
Support Serv - Pupil Accounting	37,982.76	0.00	37,982.76	0.00	0.00
Support Serv - Central - Other	4,998.87	0.00	4,998.87	0.00	0.00
Support Serv - Other	1,952.07	0.00	1,952.07	0.00	0.00
Community Services	220,727.49	0.00	220,727.49	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	266,405.31	1,504.04	264,901.27	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	640,109.38	640,109.38	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,194,832.15	**648,225.66**	**5,814,633.10**	**731,973.39**	**208,773.88**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82967 Metro Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,790,208.00	0.00	2,790,208.00	0.00	0.00
Support Serv - Pupil	483,355.00	0.00	483,355.00	0.00	0.00
Support Serv - Instructional	670,882.00	0.00	670,882.00	0.00	0.00
Support Serv - Board of Ed	54,834.00	0.00	54,834.00	0.00	0.00
Support Serv - Executive Adm	182,031.00	0.00	182,031.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	509,429.00	0.00	509,429.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,397,333.00	0.00	41,161.00	1,356,172.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	41,694.00	0.00	41,694.00	0.00	0.00
Support Serv - Staff & Personnel	111,944.00	0.00	0.00	111,944.00	111,944.00
Support Serv - Technology	73,464.00	0.00	141.00	73,323.00	73,323.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	24,335.00	0.00	24,335.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	268,153.00	0.00	268,153.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,728,259.00	**0.00**	**5,098,813.00**	**1,629,446.00**	**273,274.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82968 Canton Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,112,436.00	0.00	3,112,436.00	0.00	0.00
Support Serv - Pupil	236,575.00	0.00	236,575.00	0.00	0.00
Support Serv - Instructional	696,039.00	0.00	696,039.00	0.00	0.00
Support Serv - Board of Ed	53,613.00	0.00	53,613.00	0.00	0.00
Support Serv - Executive Adm	252,079.00	0.00	252,079.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	484,986.00	0.00	484,986.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,487,117.00	0.00	71,464.00	1,415,653.00	0.00
Pupil Transportation	560.00	0.00	560.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	35,010.00	0.00	35,010.00	0.00	0.00
Support Serv - Staff & Personnel	155,078.00	0.00	0.00	155,078.00	155,078.00
Support Serv - Technology	198,094.00	0.00	240.00	197,854.00	197,854.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	5,184.00	0.00	5,184.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	242,736.00	0.00	242,736.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,057,539.00	**0.00**	**5,200,824.00**	**1,856,715.00**	**441,062.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82969 Creative Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,589,180.37	2,559.74	4,586,620.63	0.00	0.00
Support Serv - Pupil	258,444.28	0.00	258,444.28	0.00	0.00
Support Serv - Instructional	304,408.45	0.00	304,408.45	0.00	0.00
Support Serv - Board of Ed	29,766.92	0.00	29,766.92	0.00	0.00
Support Serv - Executive Adm	996,089.57	0.00	996,089.57	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	445,162.85	0.00	445,162.85	0.00	0.00
Support Serv - Business	10,841.17	0.00	0.00	10,841.17	10,841.17
Operations and Maintenance	648,858.97	0.00	5,786.99	643,071.98	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	63,611.76	0.00	63,611.76	0.00	0.00
Support Serv - Staff & Personnel	32,765.70	0.00	0.00	32,765.70	32,765.70
Support Serv - Technology	1,870.00	0.00	0.00	1,870.00	1,870.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	31,612.83	0.00	31,612.83	0.00	0.00
Community Services	40,116.04	0.00	40,116.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	303,189.54	240,059.99	63,129.55	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	496,616.00	496,616.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	214,627.09	214,627.09	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,467,161.54	**953,862.82**	**6,824,749.87**	**688,548.85**	**45,476.87**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82970 Warrendale Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,085,358.00	0.00	4,085,358.00	0.00	0.00
Support Serv - Pupil	395,422.00	0.00	395,422.00	0.00	0.00
Support Serv - Instructional	736,109.00	0.00	736,109.00	0.00	0.00
Support Serv - Board of Ed	73,749.00	0.00	73,749.00	0.00	0.00
Support Serv - Executive Adm	222,907.00	0.00	222,907.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	559,336.00	0.00	559,336.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,520,902.00	0.00	72,284.00	1,448,618.00	0.00
Pupil Transportation	175.00	0.00	175.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,987.00	0.00	25,987.00	0.00	0.00
Support Serv - Staff & Personnel	120,376.00	0.00	0.00	120,376.00	120,376.00
Support Serv - Technology	79,805.00	0.00	932.00	78,873.00	78,873.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,590.00	0.00	32,590.00	0.00	0.00
Support Serv - Other	191.00	0.00	191.00	0.00	0.00
Community Services	42,424.00	0.00	42,424.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	435,774.00	0.00	435,774.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,419,112.00	**0.00**	**6,683,238.00**	**1,735,874.00**	**287,256.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82973 Trillium Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,233,642.44	0.00	4,233,642.44	0.00	0.00
Support Serv - Pupil	219,863.11	0.00	219,863.11	0.00	0.00
Support Serv - Instructional	295,170.01	0.00	295,170.01	0.00	0.00
Support Serv - Board of Ed	38,827.26	0.00	38,827.26	0.00	0.00
Support Serv - Executive Adm	681,631.59	0.00	681,631.59	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	644,460.77	0.00	644,460.77	0.00	0.00
Support Serv - Business	7,720.25	570.25	0.00	7,150.00	7,150.00
Operations and Maintenance	523,720.80	19,584.42	16,323.38	487,813.00	0.00
Pupil Transportation	33,810.00	0.00	33,810.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	144,722.91	18,379.80	56,238.00	70,105.11	70,105.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	59,266.56	52,069.23	7,197.33	0.00	0.00
Community Services	3,425.26	0.00	3,425.26	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	150,000.00	0.00	150,000.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	265,642.25	6,268.48	259,373.77	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	815,881.25	815,881.25	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,117,784.46	**912,753.43**	**6,639,962.92**	**565,068.11**	**77,255.11**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82974 Detroit Merit Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,828,686.00	0.00	3,828,686.00	0.00	0.00
Support Serv - Pupil	358,682.00	0.00	358,682.00	0.00	0.00
Support Serv - Instructional	950,833.00	0.00	950,833.00	0.00	0.00
Support Serv - Board of Ed	65,422.00	0.00	65,422.00	0.00	0.00
Support Serv - Executive Adm	258,135.00	0.00	258,135.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	498,189.00	0.00	498,189.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,549,518.00	0.00	94,251.00	1,455,267.00	0.00
Pupil Transportation	3,031.00	0.00	3,031.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,608.00	0.00	25,608.00	0.00	0.00
Support Serv - Staff & Personnel	155,078.00	0.00	0.00	155,078.00	155,078.00
Support Serv - Technology	191,326.00	0.00	551.00	190,775.00	190,775.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,903.00	0.00	9,903.00	0.00	0.00
Support Serv - Other	4,986.00	0.00	4,986.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	462,912.00	0.00	462,912.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,450,439.00	**0.00**	**6,561,189.00**	**1,889,250.00**	**433,983.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82975 Riverside Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,393,727.02	0.00	6,393,727.02	0.00	0.00
Support Serv - Pupil	245,298.93	0.00	245,298.93	0.00	0.00
Support Serv - Instructional	801,805.91	0.00	801,805.91	0.00	0.00
Support Serv - Board of Ed	54,758.51	0.00	54,758.51	0.00	0.00
Support Serv - Executive Adm	497,700.44	0.00	497,700.44	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	304,492.10	0.00	304,492.10	0.00	0.00
Support Serv - Business	1,135,919.00	27,702.60	3,199.26	1,105,017.14	1,105,017.14
Operations and Maintenance	2,712,315.36	47,000.00	163,223.60	2,502,091.76	0.00
Pupil Transportation	53,779.41	0.00	53,779.41	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	15,452.13	0.00	15,452.13	0.00	0.00
Support Serv - Staff & Personnel	91,549.98	0.00	67,708.15	23,841.83	23,841.83
Support Serv - Technology	74,709.22	0.00	0.00	74,709.22	74,709.22
Support Serv - Pupil Accounting	94,758.41	0.00	94,758.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	45,389.32	0.00	45,389.32	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	572,201.87	237,061.35	335,140.52	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	13,093,857.61	**311,763.95**	**9,076,433.71**	**3,705,659.95**	**1,203,568.19**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82976 Keystone Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,128,785.00	0.00	3,128,785.00	0.00	0.00
Support Serv - Pupil	236,365.00	0.00	236,365.00	0.00	0.00
Support Serv - Instructional	716,132.00	0.00	716,132.00	0.00	0.00
Support Serv - Board of Ed	76,536.00	0.00	76,536.00	0.00	0.00
Support Serv - Executive Adm	253,543.00	0.00	253,543.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	586,791.00	0.00	586,791.00	0.00	0.00
Support Serv - Business	88,129.00	0.00	0.00	88,129.00	88,129.00
Operations and Maintenance	1,337,954.00	0.00	33,075.00	1,304,879.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	37,440.00	0.00	37,440.00	0.00	0.00
Support Serv - Staff & Personnel	159,407.00	0.00	0.00	159,407.00	159,407.00
Support Serv - Technology	50,562.00	0.00	0.00	50,562.00	50,562.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,906.00	0.00	9,906.00	0.00	0.00
Support Serv - Other	15,602.00	0.00	15,602.00	0.00	0.00
Community Services	1,348.00	0.00	1,348.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	274,709.00	0.00	274,709.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,973,209.00	**0.00**	**5,370,232.00**	**1,602,977.00**	**298,098.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82977 Hamtramck Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,919,093.00	0.00	2,919,093.00	0.00	0.00
Support Serv - Pupil	226,218.00	0.00	226,218.00	0.00	0.00
Support Serv - Instructional	708,878.00	0.00	708,878.00	0.00	0.00
Support Serv - Board of Ed	64,998.00	0.00	64,998.00	0.00	0.00
Support Serv - Executive Adm	229,238.00	0.00	229,238.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	418,991.00	0.00	418,991.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	896,776.00	0.00	31,717.00	865,059.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,773.00	0.00	17,773.00	0.00	0.00
Support Serv - Staff & Personnel	118,645.00	0.00	0.00	118,645.00	118,645.00
Support Serv - Technology	164,572.00	0.00	5.00	164,567.00	164,567.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	13,409.00	0.00	13,409.00	0.00	0.00
Community Services	607.00	0.00	607.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	278,937.00	0.00	278,937.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,156,167.00	**0.00**	**4,919,766.00**	**1,236,401.00**	**371,342.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82979 Detroit Enterprise Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,364,625.00	0.00	4,364,625.00	0.00	0.00
Support Serv - Pupil	388,923.00	0.00	388,923.00	0.00	0.00
Support Serv - Instructional	903,770.00	0.00	903,770.00	0.00	0.00
Support Serv - Board of Ed	81,969.00	0.00	81,969.00	0.00	0.00
Support Serv - Executive Adm	263,256.00	0.00	263,256.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	521,666.00	0.00	521,666.00	0.00	0.00
Support Serv - Business	88,130.00	0.00	0.00	88,130.00	88,130.00
Operations and Maintenance	1,526,346.00	0.00	58,051.00	1,468,295.00	0.00
Pupil Transportation	16,332.00	0.00	16,332.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	25,260.00	0.00	25,260.00	0.00	0.00
Support Serv - Staff & Personnel	155,042.00	0.00	0.00	155,042.00	155,042.00
Support Serv - Technology	196,545.00	0.00	2,477.00	194,068.00	194,068.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	9,902.00	0.00	9,902.00	0.00	0.00
Support Serv - Other	3,914.00	0.00	3,914.00	0.00	0.00
Community Services	43,085.00	0.00	43,085.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	531,126.00	0.00	531,126.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,119,891.00	**0.00**	**7,214,356.00**	**1,905,535.00**	**437,240.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82981 American Montessori Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,114,872.00	808.00	3,114,064.00	0.00	0.00
Support Serv - Pupil	198,151.00	0.00	198,151.00	0.00	0.00
Support Serv - Instructional	144,546.00	0.00	144,546.00	0.00	0.00
Support Serv - Board of Ed	56,136.00	0.00	56,136.00	0.00	0.00
Support Serv - Executive Adm	588,256.00	0.00	588,256.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	525,304.00	0.00	525,304.00	0.00	0.00
Support Serv - Business	14,651.00	7,159.00	0.00	7,492.00	7,492.00
Operations and Maintenance	783,656.00	266,010.00	15,000.00	502,646.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	137,849.00	0.00	76,202.00	61,647.00	61,647.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	373.00	0.00	373.00	0.00	0.00
Community Services	67,343.00	0.00	67,343.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	376,119.00	198,858.00	177,261.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	610,167.00	610,167.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	6,617,423.00	**1,083,002.00**	**4,962,636.00**	**571,785.00**	**69,139.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82982 Universal Learning Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,074,560.30	18,600.64	3,055,959.66	0.00	0.00
Support Serv - Pupil	368,734.41	0.00	368,734.41	0.00	0.00
Support Serv - Instructional	765,834.52	209,362.79	556,471.73	0.00	0.00
Support Serv - Board of Ed	24,371.66	0.00	24,371.66	0.00	0.00
Support Serv - Executive Adm	1,499,644.08	0.00	1,499,644.08	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	79,848.62	0.00	79,848.62	0.00	0.00
Support Serv - Business	43,003.32	0.00	1,500.00	41,503.32	41,503.32
Operations and Maintenance	486,597.70	0.00	6,116.14	480,481.56	0.00
Pupil Transportation	190,608.35	0.00	190,608.35	0.00	0.00
Support Serv - Planning & Research	4,855.39	0.00	4,855.39	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	184,972.78	0.00	126,423.20	58,549.58	58,549.58
Support Serv - Technology	207,992.27	14,001.34	16,146.02	177,844.91	177,844.91
Support Serv - Pupil Accounting	33,029.02	0.00	33,029.02	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	44,811.60	0.00	44,811.60	0.00	0.00
Community Services	69,467.78	0.00	69,467.78	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	731,295.09	362,677.21	368,617.88	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,809,626.89	**604,641.98**	**6,446,605.54**	**758,379.37**	**277,897.81**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82983 Bridge Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	9,033,507.48	0.00	9,033,507.48	0.00	0.00
Support Serv - Pupil	176,692.78	0.00	176,692.78	0.00	0.00
Support Serv - Instructional	723,566.22	0.00	723,566.22	0.00	0.00
Support Serv - Board of Ed	45,704.91	0.00	45,704.91	0.00	0.00
Support Serv - Executive Adm	654,516.33	0.00	654,516.33	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	295,633.34	0.00	295,633.34	0.00	0.00
Support Serv - Business	1,477,472.35	4,839.17	3,630.44	1,469,002.74	1,469,002.74
Operations and Maintenance	2,283,530.05	85,289.41	93,433.91	2,104,806.73	0.00
Pupil Transportation	153,451.35	0.00	153,451.35	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	17,329.67	0.00	17,329.67	0.00	0.00
Support Serv - Staff & Personnel	102,801.11	0.00	72,955.30	29,845.81	29,845.81
Support Serv - Technology	97,987.59	0.00	0.00	97,987.59	97,987.59
Support Serv - Pupil Accounting	127,101.21	0.00	127,101.21	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	77,755.25	0.00	77,755.25	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	750,093.80	332,391.33	417,702.47	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	16,017,143.44	**422,519.91**	**11,892,980.66**	**3,701,642.87**	**1,596,836.14**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82985 Detroit Premier Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,223,121.00	0.00	4,223,121.00	0.00	0.00
Support Serv - Pupil	303,454.00	0.00	303,454.00	0.00	0.00
Support Serv - Instructional	906,342.00	0.00	906,342.00	0.00	0.00
Support Serv - Board of Ed	70,336.00	0.00	70,336.00	0.00	0.00
Support Serv - Executive Adm	270,471.00	0.00	270,471.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	498,751.00	0.00	498,751.00	0.00	0.00
Support Serv - Business	102,684.00	0.00	0.00	102,684.00	102,684.00
Operations and Maintenance	1,336,016.00	0.00	74,524.00	1,261,492.00	0.00
Pupil Transportation	3,050.00	0.00	3,050.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	32,677.00	0.00	32,677.00	0.00	0.00
Support Serv - Staff & Personnel	180,701.00	0.00	0.00	180,701.00	180,701.00
Support Serv - Technology	287,087.00	0.00	384.00	286,703.00	286,703.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	11,539.00	0.00	11,539.00	0.00	0.00
Support Serv - Other	10,527.00	0.00	10,527.00	0.00	0.00
Community Services	46,825.00	0.00	46,825.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	413,973.00	0.00	413,973.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,697,554.00	**0.00**	**6,865,974.00**	**1,831,580.00**	**570,088.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82986 Hanley International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,075,679.34	28,420.36	4,047,258.98	0.00	0.00
Support Serv - Pupil	170,861.44	0.00	170,861.44	0.00	0.00
Support Serv - Instructional	105,764.02	0.00	105,764.02	0.00	0.00
Support Serv - Board of Ed	40,984.72	0.00	40,984.72	0.00	0.00
Support Serv - Executive Adm	850,871.80	0.00	850,871.80	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	779,916.05	0.00	779,916.05	0.00	0.00
Support Serv - Business	3,626.73	0.00	0.00	3,626.73	3,626.73
Operations and Maintenance	1,862,376.61	1,256,006.22	43,245.69	563,124.70	0.00
Pupil Transportation	229,472.83	0.00	229,472.83	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	99,518.75	0.00	99,518.75	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	8,804.78	0.00	8,804.78	0.00	0.00
Support Serv - Other	85,806.21	0.00	85,806.21	0.00	0.00
Community Services	324.60	0.00	324.60	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	544,112.46	338,872.74	205,239.72	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	304,794.33	304,794.33	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,162,914.67	**1,928,093.65**	**6,668,069.59**	**566,751.43**	**3,626.73**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82987 Frontier International Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,878,863.16	0.00	4,878,863.16	0.00	0.00
Support Serv - Pupil	229,545.57	0.00	229,545.57	0.00	0.00
Support Serv - Instructional	630,555.62	0.00	630,555.62	0.00	0.00
Support Serv - Board of Ed	43,519.78	0.00	43,519.78	0.00	0.00
Support Serv - Executive Adm	638,857.62	0.00	638,857.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	275,981.96	0.00	275,981.96	0.00	0.00
Support Serv - Business	1,096,941.11	5,676.05	2,958.28	1,088,306.78	1,088,306.78
Operations and Maintenance	1,701,716.38	115,607.95	49,567.15	1,536,541.28	0.00
Pupil Transportation	182,414.26	0.00	182,414.26	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	14,231.08	0.00	14,231.08	0.00	0.00
Support Serv - Staff & Personnel	20,615.73	0.00	614.08	20,001.65	20,001.65
Support Serv - Technology	102,014.29	0.00	0.00	102,014.29	102,014.29
Support Serv - Pupil Accounting	46,544.31	0.00	46,544.31	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	75,435.70	0.00	75,435.70	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	796,868.33	214,418.01	582,450.32	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	10,734,104.90	**335,702.01**	**7,651,538.89**	**2,746,864.00**	**1,210,322.72**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82991 Covenant House Academy Detroit
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,052,973.67	0.00	2,052,973.67	0.00	0.00
Support Serv - Pupil	799,931.32	0.00	799,931.32	0.00	0.00
Support Serv - Instructional	174,125.43	0.00	174,125.43	0.00	0.00
Support Serv - Board of Ed	1,491,577.76	0.00	1,491,577.76	0.00	0.00
Support Serv - Executive Adm	324,881.08	0.00	324,881.08	0.00	0.00
Support Serv - Grant Writer	79,079.15	0.00	79,079.15	0.00	0.00
Support Serv - School Adm	588,965.10	0.00	588,965.10	0.00	0.00
Support Serv - Business	102,321.37	0.00	0.00	102,321.37	102,321.37
Operations and Maintenance	683,793.72	0.00	92,968.28	590,825.44	0.00
Pupil Transportation	6,450.00	0.00	6,450.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	42,322.41	0.00	42,322.41	0.00	0.00
Support Serv - Staff & Personnel	146,704.02	0.00	17,697.52	129,006.50	129,006.50
Support Serv - Technology	295,336.29	12,370.00	0.00	282,966.29	282,966.29
Support Serv - Pupil Accounting	162,664.05	0.00	162,664.05	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	26,507.01	0.00	26,507.01	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	35,018.96	5,140.00	29,878.96	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,012,651.34	**17,510.00**	**5,890,021.74**	**1,105,119.60**	**514,294.16**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82994 David Ellis Academy West
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,554,477.45	110,943.60	4,443,533.85	0.00	0.00
Support Serv - Pupil	235,300.28	0.00	235,300.28	0.00	0.00
Support Serv - Instructional	46,175.82	0.00	46,175.82	0.00	0.00
Support Serv - Board of Ed	28,120.79	0.00	28,120.79	0.00	0.00
Support Serv - Executive Adm	788,547.62	0.00	788,547.62	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	517,801.22	0.00	517,801.22	0.00	0.00
Support Serv - Business	260,116.55	0.00	0.00	260,116.55	260,116.55
Operations and Maintenance	1,059,611.60	0.00	30,000.00	1,029,611.60	0.00
Pupil Transportation	9,799.19	0.00	9,799.19	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	258,265.17	0.00	196,764.30	61,500.87	61,500.87
Support Serv - Technology	153,417.39	0.00	0.00	153,417.39	153,417.39
Support Serv - Pupil Accounting	106,680.64	0.00	106,680.64	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	81,790.36	0.00	81,790.36	0.00	0.00
Community Services	1,037.81	0.00	1,037.81	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	434,290.51	287,748.14	146,542.37	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	609,802.53	609,802.53	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	9,145,234.93	**1,008,494.27**	**6,632,094.25**	**1,504,646.41**	**475,034.81**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82995 Taylor Exemplar Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,400,769.00	0.00	3,400,769.00	0.00	0.00
Support Serv - Pupil	454,348.00	0.00	454,348.00	0.00	0.00
Support Serv - Instructional	727,726.00	0.00	727,726.00	0.00	0.00
Support Serv - Board of Ed	83,515.00	0.00	83,515.00	0.00	0.00
Support Serv - Executive Adm	226,569.00	0.00	226,569.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	515,604.00	0.00	515,604.00	0.00	0.00
Support Serv - Business	88,007.00	0.00	0.00	88,007.00	88,007.00
Operations and Maintenance	1,436,214.00	0.00	27,997.00	1,408,217.00	0.00
Pupil Transportation	3,233.00	0.00	3,233.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,483.00	0.00	23,483.00	0.00	0.00
Support Serv - Staff & Personnel	120,428.00	0.00	0.00	120,428.00	120,428.00
Support Serv - Technology	79,637.00	0.00	764.00	78,873.00	78,873.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	13,673.00	0.00	13,673.00	0.00	0.00
Support Serv - Other	9,891.00	0.00	9,891.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	340,634.00	0.00	340,634.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,523,731.00	**0.00**	**5,828,206.00**	**1,695,525.00**	**287,308.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82996 Clara B. Ford Academy (SDA)
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	1,048,722.00	761.00	1,047,961.00	0.00	0.00
Support Serv - Pupil	264,232.00	0.00	264,232.00	0.00	0.00
Support Serv - Instructional	74,386.00	0.00	74,386.00	0.00	0.00
Support Serv - Board of Ed	20,613.00	0.00	20,613.00	0.00	0.00
Support Serv - Executive Adm	62,344.00	0.00	62,344.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	268,741.00	0.00	268,741.00	0.00	0.00
Support Serv - Business	64.00	0.00	0.00	64.00	64.00
Operations and Maintenance	53,721.00	0.00	0.00	53,721.00	0.00
Pupil Transportation	780.00	0.00	780.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	39,888.00	0.00	23,167.00	16,721.00	16,721.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	1,833,491.00	**761.00**	**1,762,224.00**	**70,506.00**	**16,785.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
82997 Flagship Charter Academy
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	3,843,627.00	0.00	3,843,627.00	0.00	0.00
Support Serv - Pupil	227,442.00	0.00	227,442.00	0.00	0.00
Support Serv - Instructional	602,349.00	0.00	602,349.00	0.00	0.00
Support Serv - Board of Ed	66,453.00	0.00	66,453.00	0.00	0.00
Support Serv - Executive Adm	214,025.00	0.00	214,025.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	481,778.00	0.00	481,778.00	0.00	0.00
Support Serv - Business	87,950.00	0.00	0.00	87,950.00	87,950.00
Operations and Maintenance	1,656,236.00	0.00	151,561.00	1,504,675.00	0.00
Pupil Transportation	5,785.00	0.00	5,785.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	23,304.00	0.00	23,304.00	0.00	0.00
Support Serv - Staff & Personnel	87,692.00	0.00	0.00	87,692.00	87,692.00
Support Serv - Technology	78,873.00	0.00	0.00	78,873.00	78,873.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	32,589.00	0.00	32,589.00	0.00	0.00
Support Serv - Other	6,425.00	0.00	6,425.00	0.00	0.00
Community Services	31,744.00	0.00	31,744.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	410,408.00	0.00	410,408.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	7,856,680.00	**0.00**	**6,097,490.00**	**1,759,190.00**	**254,515.00**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
83000 Wexford-Missaukee ISD
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	2,460.48	0.00	2,460.48	0.00	0.00
Support Serv - Pupil	683,780.95	0.00	683,780.95	0.00	0.00
Support Serv - Instructional	1,107,453.83	750.09	1,106,703.74	0.00	0.00
Support Serv - Board of Ed	25,252.42	0.00	25,252.42	0.00	0.00
Support Serv - Executive Adm	291,846.43	3,936.44	287,909.99	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	6,010.77	0.00	6,010.77	0.00	0.00
Support Serv - Business	839,579.75	1,220.90	294.00	838,064.85	838,064.85
Operations and Maintenance	186,180.45	0.00	12,849.00	173,331.45	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	3,731.16	0.00	3,731.16	0.00	0.00
Support Serv - Staff & Personnel	53,762.99	0.00	4,118.00	49,644.99	49,644.99
Support Serv - Technology	32,265.13	1,418.00	0.00	30,847.13	30,847.13
Support Serv - Pupil Accounting	104,053.29	0.00	104,053.29	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	218,908.95	0.00	218,908.95	0.00	0.00
Payments to Government Agencies	2,505,958.16	2,505,958.16	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	7,617,688.77	499,303.68	7,118,385.09	0.00	0.00
Support Serv - Pupil	6,545,075.01	3,123.99	6,541,951.02	0.00	0.00
Support Serv - Instructional	1,980,257.71	3,220.00	1,977,037.71	0.00	0.00
Support Serv - Board of Ed	16,123.11	0.00	16,123.11	0.00	0.00
Support Serv - Executive Adm	166,966.20	1,051.42	165,914.78	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	292,523.17	0.00	292,523.17	0.00	0.00
Support Serv - Business	334,111.28	11,852.23	4,200.00	318,059.05	318,059.05
Operations and Maintenance	1,219,502.25	1,805.55	10,992.39	1,206,704.31	0.00
Pupil Transportation	956,994.42	0.00	956,994.42	0.00	0.00
Support Serv - Planning & Research	140,680.15	0.00	140,680.15	0.00	0.00
Support Serv - Communication	6,523.70	0.00	6,523.70	0.00	0.00
Support Serv - Staff & Personnel	5,808.93	0.00	0.00	5,808.93	5,808.93
Support Serv - Technology	2,831,054.66	5,952.55	0.00	2,825,102.11	2,825,102.11
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	24,108.21	0.00	24,108.21	0.00	0.00
Community Services	203,528.45	0.00	203,528.45	0.00	0.00
Payments to Government Agencies	2,712,507.34	2,689,150.62	23,356.72	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	339,654.84	339,654.84	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	31,454,352.96	**6,068,398.47**	**19,938,391.67**	**5,447,562.82**	**4,067,527.06**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
83010 Cadillac Area Public Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	20,933,571.39	281,858.03	20,651,713.36	0.00	0.00
Support Serv - Pupil	2,022,109.87	0.00	2,022,109.87	0.00	0.00
Support Serv - Instructional	1,498,341.81	22,000.26	1,476,341.55	0.00	0.00
Support Serv - Board of Ed	111,520.99	0.00	111,520.99	0.00	0.00
Support Serv - Executive Adm	494,039.43	2,227.66	491,811.77	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	2,170,380.55	0.00	2,170,380.55	0.00	0.00
Support Serv - Business	548,358.77	1,557.66	50,743.93	496,057.18	496,057.18
Operations and Maintenance	4,542,465.32	25,453.06	19,846.57	4,497,165.69	0.00
Pupil Transportation	1,537,857.58	0.00	1,537,857.58	0.00	0.00
Support Serv - Planning & Research	8,988.71	0.00	8,988.71	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	27,236.49	0.00	27,236.49	0.00	0.00
Support Serv - Technology	21,980.28	0.00	7,218.99	14,761.29	14,761.29
Support Serv - Pupil Accounting	51,640.72	0.00	51,640.72	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	919,185.47	11,428.68	907,756.79	0.00	0.00
Community Services	11,711.16	0.00	11,711.16	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	5,100.00	0.00	5,100.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	5,318.51	0.00	0.00	5,318.51	0.00
Pupil Transportation	3,490.92	0.00	3,490.92	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	2,863,658.37	1,679,908.72	1,183,749.65	0.00	0.00
Community Services	583,617.96	39,493.91	544,124.05	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	4,547,222.72	4,547,222.72	0.00	0.00	0.00
Capital Project Funds					
All Costs	9,110,832.91	9,110,832.91	0.00	0.00	0.00
Trust Funds					
All Costs *	17,701.88	0.00	17,701.88	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	52,036,331.81	**15,721,983.61**	**31,301,045.53**	**5,013,302.67**	**510,818.47**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
83060 Manton Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	6,772,440.80	19,255.04	6,753,185.76	0.00	0.00
Support Serv - Pupil	524,317.92	0.00	524,317.92	0.00	0.00
Support Serv - Instructional	245,588.97	0.00	245,588.97	0.00	0.00
Support Serv - Board of Ed	56,558.58	0.00	56,558.58	0.00	0.00
Support Serv - Executive Adm	249,492.32	0.00	249,492.32	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	737,213.10	190.79	737,022.31	0.00	0.00
Support Serv - Business	170,537.98	2,605.44	1,639.77	166,292.77	166,292.77
Operations and Maintenance	1,058,089.54	120,314.79	145,033.14	792,741.61	0.00
Pupil Transportation	713,039.02	177,439.74	535,599.28	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	843.10	0.00	843.10	0.00	0.00
Support Serv - Technology	203,536.08	801.19	0.00	202,734.89	202,734.89
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	339,816.89	2,984.63	336,832.26	0.00	0.00
Community Services	103,870.04	0.00	103,870.04	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	944,508.60	335,826.12	608,682.48	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	769,737.97	769,737.97	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	12,889,590.91	**1,429,155.71**	**10,298,665.93**	**1,161,769.27**	**369,027.66**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
83070 Mesick Consolidated Schools
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	4,634,105.77	0.00	4,634,105.77	0.00	0.00
Support Serv - Pupil	95,364.33	0.00	95,364.33	0.00	0.00
Support Serv - Instructional	103,422.81	0.00	103,422.81	0.00	0.00
Support Serv - Board of Ed	60,927.38	0.00	60,927.38	0.00	0.00
Support Serv - Executive Adm	266,786.68	0.00	266,786.68	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	426,556.40	0.00	426,556.40	0.00	0.00
Support Serv - Business	72,309.40	86.08	0.00	72,223.32	72,223.32
Operations and Maintenance	1,279,761.38	327,730.29	100,056.64	851,974.45	0.00
Pupil Transportation	389,902.08	0.00	389,902.08	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	4,147.20	0.00	2,647.20	1,500.00	1,500.00
Support Serv - Technology	174,340.61	30,309.50	52,288.59	91,742.52	91,742.52
Support Serv - Pupil Accounting	3,417.41	0.00	3,417.41	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	188,729.62	0.00	188,729.62	0.00	0.00
Community Services	9,630.47	0.00	9,630.47	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	25,750.00	0.00	25,750.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	359.62	0.00	334.42	25.20	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	532,600.41	237,486.71	295,113.70	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	344,430.96	344,430.96	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	8,612,542.53	**940,043.54**	**6,655,033.50**	**1,017,465.49**	**165,465.84**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
83900 Highpoint Virtual Academy of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	13,900,393.19	4,658.25	13,895,734.94	0.00	0.00
Support Serv - Pupil	1,739,533.36	0.00	1,739,533.36	0.00	0.00
Support Serv - Instructional	720,379.52	42,029.16	678,350.36	0.00	0.00
Support Serv - Board of Ed	67,426.34	6,999.13	60,427.21	0.00	0.00
Support Serv - Executive Adm	4,535,628.84	0.00	4,535,628.84	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	137,164.99	21,102.61	116,062.38	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	107,630.27	0.00	0.00	107,630.27	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	3,026.12	0.00	222.20	2,803.92	2,803.92
Support Serv - Technology	1,780,896.45	0.00	0.00	1,780,896.45	1,780,896.45
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	92,085.52	0.00	92,085.52	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	23,084,164.60	**74,789.15**	**21,118,044.81**	**1,891,330.64**	**1,783,700.37**

Michigan Department of Education
Costs for the Development of 2023-2024 Federal Indirect Cost Rate
84000 State of Michigan
Form R0418A

	Total Expense	Exclusions	Direct or Unallowable	Unrestricted Indirect	Restricted Indirect
General Fund					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Special Revenue Funds					
Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil	0.00	0.00	0.00	0.00	0.00
Support Serv - Instructional	0.00	0.00	0.00	0.00	0.00
Support Serv - Board of Ed	0.00	0.00	0.00	0.00	0.00
Support Serv - Executive Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Grant Writer	0.00	0.00	0.00	0.00	0.00
Support Serv - School Adm	0.00	0.00	0.00	0.00	0.00
Support Serv - Business	0.00	0.00	0.00	0.00	0.00
Operations and Maintenance	0.00	0.00	0.00	0.00	0.00
Pupil Transportation	0.00	0.00	0.00	0.00	0.00
Support Serv - Planning & Research	0.00	0.00	0.00	0.00	0.00
Support Serv - Communication	0.00	0.00	0.00	0.00	0.00
Support Serv - Staff & Personnel	0.00	0.00	0.00	0.00	0.00
Support Serv - Technology	0.00	0.00	0.00	0.00	0.00
Support Serv - Pupil Accounting	0.00	0.00	0.00	0.00	0.00
Support Serv - Central - Other	0.00	0.00	0.00	0.00	0.00
Support Serv - Other	0.00	0.00	0.00	0.00	0.00
Community Services	0.00	0.00	0.00	0.00	0.00
Payments to Government Agencies	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition	0.00	0.00	0.00	0.00	0.00
Debt Service Funds					
All Costs **	0.00	0.00	0.00	0.00	0.00
Capital Project Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Trust Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Enterprise Funds					
All Costs *	0.00	0.00	0.00	0.00	0.00
Internal Service Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
Other Funds					
All Costs	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**